

Company registration number: 3171892

Charity registration number: 1056310

# Wessex Counselling Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2018

# Wessex Counselling Service

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# Wessex Counselling Service

## Reference and Administrative Details

<b>Trustees</b>	Dr C Ellis Ms S M Brennan Mr J C Sledge Mr A Perry Mr A C Chapman (appointed 20 July 2018) Mrs S J Tillard (appointed 20 July 2018)
<b>Principal Office</b>	Fairfield House King Street Frome Somerset BA11 1BH  The charity is incorporated in England & Wales.
<b>Company Registration Number</b>	3171892
<b>Charity Registration Number</b>	1056310
<b>Independent Examiner</b>	Mrs L A Weare 7A King Street Frome Somerset BA11 1BH

## **Wessex Counselling Service**

### **Strategic Report for the Year Ended 31 August 2018**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 August 2018, in compliance with s414C of the Companies Act 2006.

#### **Achievements and performance**

Wessex Counselling Service has provided both long and short term professional low cost psychodynamic counselling to clients with a wide range of emotional problems in our various locations. The counselling service is accredited by the British Association of Counselling and Psychotherapy.

The charity has supported 15 people giving access to counselling who would previously not have been able to afford it.

The charity has also enabled a number of our existing clients, who face financial difficulties, to apply for funding to help them cover the cost of their counselling. In this the charity has been aided by funding from a bursary scheme from Frome Relief in Sickness Fund.

The Key Centre scheme has provided free time limited counselling to Frome residents on a low income who otherwise would have been unable to afford such help. The scheme has now been running for over eight years and has continued to offer discounted assessment fees to those on low incomes.

#### **Financial review**

This has been a good year for the counselling service as the charity continues to provide low cost counselling to people in need and a well-regarded training programme. The result for the year shows a surplus of £7,835 compared to a deficit of £325 for 2017. The amount held in the unrestricted general fund stood at £91,200 as at 31 August 2018.

The trustees have agreed to an investment in the charity's therapists to go towards recognising the hard work they do for the organisation. A career pathway for the counsellors has been developed to create two levels of counsellors or psychotherapist post qualification. Associate counsellors/psychotherapists are now able to claim expenses and the sessional rates of pay for counsellors has been increased.

#### **Policy on reserves**

The Trustees have developed a reserves policy based on the amount of money required to close the charity over a six month period whilst honouring its commitments to both clients and counsellors in training. At the beginning of each financial year the organisation looks at its liabilities and obligations for the following year to calculate what funds will be required. This is then reviewed on a quarterly basis. For 2018/19 the Trustees estimate that £60,174 will need to be held in permanent reserve to cover this,

For 2018/19 the trustees have agreed to monies from the reserves being used to invest in a fund raiser to obtain funding for special counselling to support people with complex mental health issues who need long term counselling support. In addition to this £5,000 has been ring-fenced for developing a new website.

The strategic report was approved by the trustees of the charity on 23 November 2018 and signed on its behalf by:

.....  
Mr J C Sledge  
Trustee

# Wessex Counselling Service

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2018.

### **Objectives and activities**

#### ***Objects and aims***

The principal purpose of the charity is promoting, for the public benefit, psychological and mental health. Wessex does this by providing counselling to those suffering from psychological or emotional illness or distress and by training people to be psychodynamic counsellors and psychodynamic psychotherapists.

#### ***Objectives, strategies and activities***

##### *Counselling*

The charity provides both long and short term professional low cost psychodynamic counselling to clients aged 18 and above with a wide range of emotional problems in our premises in Bath, Bristol, Frome and the surrounding area. The counselling service is accredited by the British Association of Counselling and Psychotherapy.

The charity is keen to support people who cannot afford to pay our standard fees and have continued a scheme which allows people on benefits and or low income to have up to six months counselling at £10 per session. This has helped 10 people to access counselling who previously would not have been able to afford it. This has been funded from the charity's reserves.

There is also a counselling bursary which has enabled five of our existing clients who face financial difficulties to apply for funding to help them cover the cost of their counselling which can be so vital when a client is experiencing financial difficulties. The charity is grateful to have received funding for the counselling bursary scheme from the Frome Relief in Sickness Fund who have helped in supporting a client who would otherwise have ended her counselling prematurely.

The Key Centre Scheme provides free time limited counselling to Frome residents on a low income who would not normally be able to afford counselling. Although initially the scheme was set up to run for a year, through fundraising, the charity has now been running the scheme for more than seven years. The money that has been raised is shown under Restricted Key Centre funds on our balance sheet. The charity continues to offer a discounted fee to client on low incomes.

##### *Training*

During the year the charity has continued to offer a wide range of training opportunities including running three "Introduction to Counselling Skills" courses, an "Intensive Foundation Course", a year long "Foundation Course", a "Diploma in Psychodynamic Counselling", a "Psychodynamic Psychotherapy Course" and a "Post Graduate Counselling in Children and Young People in an Educational Setting" course. The charity also offered a series of successful continuing professional development workshops to its own graduate counsellors and other therapists. The training courses are well supported and there are applications from students prepared to travel considerable distances to undertake the training on offer. The Diploma in Psychodynamic Psychotherapy training and Post Graduate Diploma in Counselling Children and Young People count towards a Post Graduate Diploma and the MA in Professional Practice with Bath Spa University. This means that the training provided is rigorous, externally accredited and of the highest standard.

In November the charity held a successful Annual General Meeting and graduation evening and celebrated 27 people graduating from a variety of courses.

# Wessex Counselling Service

## Trustees' Report

### *Staffing*

#### Training

During the year the charity said goodbye to the Head of Training, Susan Lee. Sue completed her initial training at Wessex and went on to qualify as a psychotherapist with the Westminster Pastoral Foundation. Sue brought a passion for training and academic excellence to the organisation and over the years she was with the charity gave generously of her time promoting and developing the training courses offered. The charity is indebted to the legacy she has left of thriving training courses with a high and rigorous academic standard. Sue was instrumental in obtaining BPC accreditation for the Psychodynamic Counselling Diploma and the Psychodynamic Psychotherapy course which has given professional registration to our qualifying counsellors and psychotherapist.

The trustees and management team decided that after Sue left as Head of Training that time should be spent reviewing the role and that the organisation would look to recruit a new Head of Training in the Spring of 2019. In the meantime Rose Persson is acting Head of Training. Rose worked closely with Sue and the Training team and is aware of the demands of the role. Rose is supported by a training Co-ordinator, Course Leaders, the Training Committee, the management team and the trustees.

#### Counselling

Gilly Russell, Cate Whent and Cerri Saville have ended their counselling work with Wessex Counselling though they remain part of the organisation through their BPC membership. The charity would like to acknowledge and say thank you for all the work they have undertaken for Wessex Counselling and we wish them well for the future.

Last year we announced the retirement of Mary Hill who had been involved in various roles with Wessex for over 20 years. We are sad to say that Mary died after a long illness in July.

### *General*

Wessex Counselling Service continues to be well supported by its body of associate members who are kept up to date with news, events and job opportunities through newsletters which are issued three times a year. The charity has become a member of the British Psychodynamic Council and has a growing body of qualified psychodynamic counsellors and psychodynamic psychotherapists who are professionally registered with the BPC through the charity. This body of members is important as the charity is committed to developing a community of professional psychodynamic counsellors and therapists who work together to maintain professional standards.

#### British Psychoanalytic Council Membership

As a member organisation of the British Psychodynamic Council (BPC) the charity has a growing body of qualified psychodynamic psychotherapists registered with BPC through Wessex. This body of members is important as we are committed to developing a community of registered psychodynamic counsellors and psychotherapists who work together to maintain professional standards. In 2018 members formed an ethics committee and reading group as next steps in developing this community.

#### Friends of Wessex

The charity continues to be well supported by its body of Friends of Wessex Counselling. The Friends are kept up to date with news, events and job opportunities through newsletters which are sent out three times a year.

# Wessex Counselling Service

## Trustees' Report

### ***Fundraising disclosures***

Over the year the charity has established a fund raising committee who have been focussed on obtaining funding for our You-th Space Scheme. This scheme, offering free counselling to young people aged 16-18 in the Frome area, was initially set up with the help of a Children in Need Grant and generous donations from people in Frome. We are very grateful to the Rotary Club Frome for letting us run their shop for a week and to the Frome Lions and The Co-op for their donations so that this scheme can continue. The charity was also successful in obtaining a further Children in Need grant which will secure the running of the project until 2021.

The charity received a donation from Waitrose in Warminster towards the cost of new chairs for the counselling rooms and The Woodlanders towards our counselling service.

Our trainee and placement counsellors generously gave 1,657 voluntary hours over the year. This represents a financial benefit to Wessex of £18,227 for which we are extremely grateful. It is important to recognise that without the support of the local community and our counsellors we would not be able to continue offering low cost counselling. We would like to acknowledge the charity's gratitude to the following people and organisations who have contributed time and or funding to Wessex Counselling:

#### Wessex Counselling Service

- NatWest Bank
- Lawrence Fairfield
- CW Accountancy (Frome) Ltd
- DAG Design
- The Bridge Foundation for Psychotherapy and the Arts
- Gillian Cowley McPhee
- Waitrose - Warminster
- Staff, Counsellors and Supporters of Wessex Counselling

#### Counselling and Bursary Fund

- Staff and Supporters of Wessex Counselling
- Frome Relief in Sickness

#### Training Bursary Fund

- Jane Bennett
- Jo Fallon

#### You-th Space

- The Co-op, Culverhill
- The Rotary Club of Frome
- Frome Lions Club
- The Woodlanders
- Asda, Frome
- Staff and Supporters of Wessex Counselling

### ***Public benefit***

Wessex Counselling Service was set up to provide affordable low-cost counselling to people in Bristol, Frome and the surrounding areas and in conjunction with this to train psychodynamic counsellors and psychotherapists. By running a vibrant training service, the charity is able to subsidise the counselling it offers. With the Key Centre project, the charity is able to offer short to medium term free counselling to people in Frome who would not normally be able to afford this. It is also able to offer a limited number of places to people on low incomes to enable them to have up to six months of counselling at a reduced rate of £10 per session. The charity continues to raise funds as well as allocating funds from its reserves in order to subsidise the counselling it offers to keep the service affordable and available to people in need. The charity also offers subsidised assessment sessions to prospective clients on a low income.

# Wessex Counselling Service

## Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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

#### ***Nature of governing document***

Wessex Counselling Service is a registered charity and company limited by guarantee governed by its Memorandum and Articles of Association and, as at the Balance Sheet date, had 4 members.

#### ***Recruitment and appointment of trustees***

Trustees are elected by the Members of the charity at the Annual General Meeting: there must be no more than 10 trustees who must all be members of the charitable company. When recruiting new trustees, the Board considers any specialist skills needed, considering either existing or new areas of operation when seeking potential new candidates who could fulfil certain roles. They would then be proposed, elected and appointed by the management committee.

#### ***Organisational structure***

The Board of Trustees administers the charity. The trustees have examined the major strategic, business and operational risks that the charity faces and are satisfied that systems are in place to adequately mitigate these risks.

The trustees (who are also the directors of Wessex Counselling Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Wessex Counselling Service**

### **Trustees' Report**

The annual report was approved by the trustees of the charity on 23 November 2018 and signed on its behalf by:

.....  
Mr J C Sledge  
Trustee

## **Wessex Counselling Service**

### **Independent Examiner's Report to the trustees of Wessex Counselling Service**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2018 which are set out on pages 9 to 18.

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

As the charity's trustees of Wessex Counselling Service (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

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

1. accounting records were not kept in respect of Wessex Counselling Service as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....  
Mrs L Weare  
MAAT

7A King Street  
Frome  
Somerset  
BA11 1BH

23 November 2018

## Wessex Counselling Service

### Statement of Financial Activities for the Year Ended 31 August 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	237	4,551	4,788
Other trading activities	4	190,029	-	190,029
Investment income	5	50	5	55
Other income		10,356	-	10,356
<b>Total income</b>		<u>200,672</u>	<u>4,556</u>	<u>205,228</u>
<b>Expenditure on:</b>				
Raising funds		(191,235)	(3,938)	(195,173)
Charitable activities	6	(2,220)	-	(2,220)
<b>Total expenditure</b>		<u>(193,455)</u>	<u>(3,938)</u>	<u>(197,393)</u>
<b>Net income</b>		<u>7,217</u>	<u>618</u>	<u>7,835</u>
<b>Net movement in funds</b>		7,217	618	7,835
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>83,983</u>	<u>8,686</u>	<u>92,669</u>
Total funds carried forward	15	<u>91,200</u>	<u>9,304</u>	<u>100,504</u>
		Unrestricted funds £	Restricted funds £	Total 2017 £
	Note			
<b>Income and Endowments from:</b>				
Donations and legacies	3	356	3,450	3,806
Other trading activities	4	175,235	-	175,235
Investment income	5	78	10	88
Other income		8,736	-	8,736
<b>Total income</b>		<u>184,405</u>	<u>3,460</u>	<u>187,865</u>
<b>Expenditure on:</b>				
Raising funds		(173,872)	(12,818)	(186,690)
Charitable activities	6	(1,500)	-	(1,500)
<b>Total expenditure</b>		<u>(175,372)</u>	<u>(12,818)</u>	<u>(188,190)</u>
<b>Net income/(expenditure)</b>		<u>9,033</u>	<u>(9,358)</u>	<u>(325)</u>
<b>Net movement in funds</b>		9,033	(9,358)	(325)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>74,950</u>	<u>18,044</u>	<u>92,994</u>
Total funds carried forward	15	<u>83,983</u>	<u>8,686</u>	<u>92,669</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2017 is shown in note 15.

**Wessex Counselling Service**  
**(Registration number: 3171892)**  
**Balance Sheet as at 31 August 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	12	-	173
<b>Current assets</b>			
Debtors	13	6,024	6,384
Cash at bank and in hand		<u>163,068</u>	<u>142,873</u>
		169,092	149,257
<b>Creditors: Amounts falling due within one year</b>	14	<u>(68,588)</u>	<u>(56,761)</u>
<b>Net current assets</b>		<u>100,504</u>	<u>92,496</u>
<b>Net assets</b>		<u>100,504</u>	<u>92,669</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		9,304	8,686
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>91,200</u>	<u>83,983</u>
<b>Total funds</b>	15	<u>100,504</u>	<u>92,669</u>

For the financial year ending 31 August 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 23 November 2018 and signed on their behalf by:

.....  
 Dr C Ellis  
 Trustee

# Wessex Counselling Service

## Notes to the Financial Statements for the Year Ended 31 August 2018

### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:  
Fairfield House  
King Street  
Frome  
Somerset  
BA11 1BH

These financial statements were authorised for issue by the trustees on 23 November 2018.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

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

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## **Wessex Counselling Service**

### **Notes to the Financial Statements for the Year Ended 31 August 2018**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent review, strategic management and trustees meetings and reimbursed expenses.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Tangible fixed assets***

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Wessex Counselling Service

### Notes to the Financial Statements for the Year Ended 31 August 2018

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment and furniture	25% and 10% on cost

#### Trade debtors

Trade debtors are amounts due from clients for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Wessex Counselling Service

### Notes to the Financial Statements for the Year Ended 31 August 2018

#### **Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **3 Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>General £</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;				
Donations from individuals	237	-	237	356
Grants, including capital grants;				
Grants from other charities	-	4,551	4,551	3,450
	<u>237</u>	<u>4,551</u>	<u>4,788</u>	<u>3,806</u>

#### **4 Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Income from charitable activities			
Counselling fees	64,857	64,857	59,824
Training fees	120,195	120,195	112,465
Subscriptions	4,977	4,977	2,946
	<u>190,029</u>	<u>190,029</u>	<u>175,235</u>

## Wessex Counselling Service

### Notes to the Financial Statements for the Year Ended 31 August 2018

#### 5 Investment income

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	General £	£	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	50	5	55	88
	50	5	55	88

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds	Total 2018	Total 2017
		General £	£	£
Governance costs	7	2,220	2,220	1,500
		2,220	2,220	1,500

#### 7 Analysis of governance and support costs

##### Governance costs

		Unrestricted funds	Total 2018	Total 2017
		General £	£	£
Independent Examiner's fees				
Accountancy and Independent Examination		2,220	2,220	1,500
		2,220	2,220	1,500

#### 8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2018	2017
	£	£
Depreciation of fixed assets	173	369
	173	369

## Wessex Counselling Service

### Notes to the Financial Statements for the Year Ended 31 August 2018

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>143,589</u>	<u>147,514</u>

No employee received emoluments of more than £60,000 during the year.

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2017	<u>22,120</u>	<u>22,120</u>
At 31 August 2018	<u>22,120</u>	<u>22,120</u>
<b>Depreciation</b>		
At 1 September 2017	21,947	21,947
Charge for the year	<u>173</u>	<u>173</u>
At 31 August 2018	<u>22,120</u>	<u>22,120</u>
<b>Net book value</b>		
At 31 August 2018	<u>-</u>	<u>-</u>
At 31 August 2017	<u>173</u>	<u>173</u>

## Wessex Counselling Service

### Notes to the Financial Statements for the Year Ended 31 August 2018

#### 13 Debtors

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,293	5,647
Other debtors	731	737
	<u>6,024</u>	<u>6,384</u>

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	15,080	11,680
Other creditors	53,508	45,081
	<u>68,588</u>	<u>56,761</u>

#### 15 Funds

	<b>Balance at 1 September 2017</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 August 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	(83,983)	(200,672)	193,455	(91,200)
<b>Restricted funds</b>	<u>(8,686)</u>	<u>(4,556)</u>	<u>3,938</u>	<u>(9,304)</u>
<b>Total funds</b>	<u>(92,669)</u>	<u>(205,228)</u>	<u>197,393</u>	<u>(100,504)</u>
	<b>Balance at 1 September 2016</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 August 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	(74,950)	(184,405)	175,372	(83,983)
<b>Restricted funds</b>	<u>(18,044)</u>	<u>(3,460)</u>	<u>12,818</u>	<u>(8,686)</u>
<b>Total funds</b>	<u>(92,994)</u>	<u>(187,865)</u>	<u>188,190</u>	<u>(92,669)</u>

## Wessex Counselling Service

### Notes to the Financial Statements for the Year Ended 31 August 2018

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Current assets	169,092	169,092
Current liabilities	<u>(68,588)</u>	<u>(68,588)</u>
Total net assets	<u>100,504</u>	<u>100,504</u>

#### 17 Analysis of net funds

	<b>At 1 September 2017 £</b>	<b>Cash flow £</b>	<b>At 31 August 2018 £</b>
Cash at bank and in hand	142,873	20,195	163,068
Net debt	<u>142,873</u>	<u>20,195</u>	<u>163,068</u>

## Wessex Counselling Service

### Detailed Statement of Financial Activities for the Year Ended 31 August 2018

	2018		2018	
	Unrestricted funds	Restricted funds	Total	Total 2017
	General £	£	£	£
<b>Income and Endowments from:</b>				
Donations and legacies (analysed below)	237	4,551	4,788	3,806
Other trading activities (analysed below)	190,029	-	190,029	175,235
Investment income (analysed below)	50	5	55	88
Other income (analysed below)	10,356	-	10,356	8,736
<b>Total income</b>	<b>200,672</b>	<b>4,556</b>	<b>205,228</b>	<b>187,865</b>
<b>Expenditure on:</b>				
Raising funds (analysed below)	(191,235)	(3,938)	(195,173)	(186,690)
Charitable activities (analysed below)	(2,220)	-	(2,220)	(1,500)
<b>Total expenditure</b>	<b>(193,455)</b>	<b>(3,938)</b>	<b>(197,393)</b>	<b>(188,190)</b>
<b>Net income/(expenditure)</b>	<b>7,217</b>	<b>618</b>	<b>7,835</b>	<b>(325)</b>
<b>Net movement in funds</b>	<b>7,217</b>	<b>618</b>	<b>7,835</b>	<b>(325)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	83,983	8,686	92,669	92,994
<b>Total funds carried forward</b>	<b>91,200</b>	<b>9,304</b>	<b>100,504</b>	<b>92,669</b>

## Wessex Counselling Service

### Detailed Statement of Financial Activities for the Year Ended 31 August 2018

	2018		2018	
	Unrestricted funds		Total	Total 2017
	General £	Restricted funds £	£	£
<b><i>Donations and legacies</i></b>				
Donations	237	-	237	356
You-th Space bursary	-	4,155	4,155	3,123
Counselling bursary	-	85	85	185
Training bursary	-	311	311	142
	<u>237</u>	<u>4,551</u>	<u>4,788</u>	<u>3,806</u>

	2018		Total 2017
	Unrestricted funds		£
	General £	Total £	£
<b><i>Income from charitable activities</i></b>			
Subscriptions	4,977	4,977	2,946
Counselling fees	64,857	64,857	59,824
Training fees	120,195	120,195	112,465
	<u>190,029</u>	<u>190,029</u>	<u>175,235</u>

	2018		2018	
	Unrestricted funds		Total	Total 2017
	General £	Restricted funds £	£	£
<b><i>Investment income</i></b>				
You-th Space interest earned	-	1	1	10
Counselling bursary interest earned	-	4	4	-
Interest earned	50	-	50	78
	<u>50</u>	<u>5</u>	<u>55</u>	<u>88</u>

## Wessex Counselling Service

### Detailed Statement of Financial Activities for the Year Ended 31 August 2018

	2018	2018	
	Unrestricted funds		Total 2017
	General £	Total £	£
<b>Other income</b>			
Miscellaneous income	10,356	10,356	8,736
	10,356	10,356	8,736

	2018		2018	
	Unrestricted funds		Total	Total 2017
	General £	Restricted funds £	£	£
<b>Raising funds</b>				
Salaries - Street Project	-	-	-	(598)
Salaries - You-th Space	-	(3,110)	(3,110)	(9,827)
Salaries - Frome Hospital Scheme	-	-	-	(631)
Salaries - Training	(98,193)	-	(98,193)	(93,190)
Salaries - Counselling	(42,286)	-	(42,286)	(43,268)
General costs - Street Project	-	-	-	(151)
General costs - You-th Space	-	(25)	(25)	-
General costs - Key Centre	-	(40)	(40)	-
General costs - Frome Hospital Scheme	-	-	-	(556)
General costs - Counselling Bursary	-	(740)	(740)	-
General costs - Training bursary	-	-	-	(25)
General costs - Training	(12,742)	-	(12,742)	(9,735)
General costs - Counselling	(22,370)	-	(22,370)	(21,670)
Rent - Street Project	-	-	-	(1,030)
Rent - You-th Space	-	(23)	(23)	-
Rent - Training expenses	(5,233)	-	(5,233)	(1,880)
Rent - Counselling	(10,238)	-	(10,238)	(3,760)
Depreciation of office furniture and equipment	(173)	-	(173)	(369)
	(191,235)	(3,938)	(195,173)	(186,690)

## Wessex Counselling Service

### Detailed Statement of Financial Activities for the Year Ended 31 August 2018

	<u>2018</u>	<u>2018</u>	
	<b>Unrestricted funds</b>		<b>Total 2017</b>
	<b>General £</b>	<b>Total £</b>	<b>£</b>
<b>Charitable activities</b>			
Accountancy fees	<u>(2,220)</u>	<u>(2,220)</u>	<u>(1,500)</u>
	<u><u>(2,220)</u></u>	<u><u>(2,220)</u></u>	<u><u>(1,500)</u></u>