

Registered Charity number: 1140721  
Registered Company number: 7407329

# **Help Counselling Centre**

## **Report and accounts**

**Year ending 31 March 2023**

## Contents

	Page
Trustees Report	3 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Income and Expenditure Account	9
Statement of Total Recognised Gains and Losses	9
Balance sheet	10
Notes to the accounts	11 - 14
Detailed Statement of Financial Activities	15 - 17

## Trustees Report

### **Introduction**

The trustees present their annual report and accounts for the year ended 31 March 2023.

The board of trustees, notwithstanding the impact of the Covid 19 pandemic upon our activities, are satisfied with the performance of the charity during the year and the position as at 31 March 2023 and consider that the charity is in a strong position to continue its activities and meet its obligations.

### **1. Statutory Information**

Name	HELP COUNSELLING CENTRE
Date of incorporation	14 October 2010
Company registration number	7407329
Charity registration number	1140721
Registered office	167-169 Great Portland Street, 5th Floor, London, W1W 5PF

### **2. Structure and governance**

The organisation is a charitable company limited by guarantee incorporated on 14 October 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Trustees are appointed by the board of trustees and serve for three years, after which period they may put themselves forward for re-appointment. The Board has an on-going process of recruiting new trustees and a recruitment procedure that includes an interview to establish the skills and time that any new trustees can offer to the charity, and subsequent discussion at a meeting of the Board of Trustees. Each new trustee is given an induction pack which includes details of the charity's background, a copy of the constitution, and relevant publications prepared by the Charity Commission.

The charity has a board of trustees that meets regularly to agree the broad strategy and areas of activity for the charity.

### **Board of Trustees**

The members of the Board of Trustees of the charity during the year ended 31 March 2023 were as follows:

Name	Office (if any)	Date acted if not for whole year
Moira Maguire	Chair and CEO	
Timothy Neill	Treasurer	
Hallie Heeg		
David Leech		
Sara Mormino		
Ke-Wei Orly		
Simon Wardle		

All trustees/directors are members of the charity.

### **Key Management**

The Trustees consider all staff and the Board of Trustees to comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely.

The Trustees also confirm that they have had due regard to the guidance on Public Benefit issued by the Charity Commission.

### **3. Overview of Help Counselling Centre (Help)**

Help Counselling Centre is a Training Placement organisation for clinical supervisors, counsellors and psychotherapists in training who need to gain clinical experience to qualify and be registered with one of the industry professional bodies, BACP or UKCP.

## Trustees Report (cont.)

We have a small team of paid employees, c3 FTE, to operate our service. On a self-employed basis, we retain a number of qualified psychotherapists who conduct supervision and client assessment tasks, pivotal to our operating model. Help is required to provide supervision to ensure trainees can work safely and within the bounds of the BACP ethical framework. The clinical assessment of clients who seek to enter our service is also vital to ensure we offer counselling to those who can best be supported by us rather than an alternative provider. As clients are seen by counsellors in training, they must all be assessed to ensure they are suitable in terms of their presenting issues, history, and risk.

Our counselling sessions are delivered by counsellors and psychotherapists in training. For ethical reasons, the work undertaken by trainee counsellors / psychotherapists is unpaid, i.e., they must volunteer their time. Trainee supervisors, however, may charge a nominal rate which is considerably less than the rates commanded by qualified supervisors.

This minimal-cost-workforce model enables Help to fulfil its charitable aim of providing low-cost counselling services for adults aged 18+. It can take between 3-5 years to qualify as a counsellor, and our training placements are for minimum of 12 months meaning we can also provide clients with long-term help. Having consistency and continuity plays a pivotal role in building a safe, therapeutic and trusting alliance between the counsellor and client.

The blend of low-cost and long-term talking therapy is much needed in a time of increasing demand for mental health support and increasing complexity of presenting issues, in large part due to the added pressures brought on by the pandemic.

Clients come to Help because they have nowhere else to go. The NHS is oversubscribed and has a tiered system of support where most of the capacity has been focussed into short-term Cognitive Behavioural Therapy (CBT). This was originally aimed at getting citizens back to work thereby reducing the cost of state-funded benefit payments. CBT is a here-and-now 'treat the symptoms' approach. However, many clients need to work on the root cause of their issues which can take time to unravel. Private therapy can be expensive and, with 70% of Help clients declaring household incomes of below £36k pa, is out of their ability to pay. For face-to-face sessions Help asks for a contribution of £35 and £25 for online sessions.

Help clients are over 18 years and present with a wide range of mental health related issues. They are low to medium risk but mostly complex and require longer-term therapy.

Clients are directed towards Help mainly via word-of-mouth recommendations, internet search engine results, GPs, NHS IAPT services, or through other organisations such as universities for example. Regardless of the channel, all clients must self-refer. The majority of our clients come from the Greater London area, but with the introduction of online counselling we are able to support individuals in any location across the UK and sometimes when they are travelling abroad. The prevalence of home and hybrid working has impacted client locations and preferences.

### **4. Business performance April 2022 to March 2023**

As recovery continued post the pandemic, considerable financial challenges remained for Help, and there was a clear necessity to manage our cost base very closely during this financial year. There is no central or local government funding available for charities such as Help. External funding can be sought, but this a time-consuming activity with uncertain results, and post Covid the fund-raising environment for small charities remained very difficult.

The primary funding sources during the year have comprised client contributions, private donations, and gift aid. Most of the charity's expenditure during the year was incurred in respect of salaries, supervision expenses and room hire for face-to-face consultations.

The Board of Trustees determined that our aim for this financial year should be to cover the majority of our costs via the above and in this we were largely successful.

In addition to client and trainee contributions, we were able to achieve some modest external funding via our Bursary Scheme by leveraging our existing network of supporters, local trusts and foundations or individual donors with an interest in our cause. We identified specific groups who are keen to access counselling but need financial support to do so and attracted monetary backing in these instances, setting up a bursary reserve in each case.

## Trustees Report (cont.)

Bursaries granted are kept ring-fenced and used to top-up the tariffs of those clients who find themselves struggling to pay the full amount. These reasons can be simply because of a squeeze on household income or commonly because the client is in receipt of benefits and either in or out of work. We stipulate that clients must pay something towards their therapy and our average top up is £10 per session. As noted above, Help asks for £25 for online sessions and £35 for face-to-face sessions (the additional £10 is to contribute towards the cost of room hire).

The bursary scheme mentioned above was established in 2021/2022 with a donation from the Worshipful Company of Chartered Secretaries. The Trustees would like to thank Hallie Heeg (£1,875 including Gift Aid) and Andrew Pollock (£6,250 including Gift Aid) who contributed additional amounts to this scheme during the year. The Trustees would also like to thank The Daisy Trust for contributing a further £3,000 towards a scheme to help fund the costs of room hire.

In terms of unrestricted donations the Trustees would like to thank David Leech who raised £1,500 through a sponsored run, the Aridev Foundation (£1,000), Moira Maguire (£500) and those who made individual donations via the various online giving organisations.

During this reporting period much work has been done to reintroduce face to face counselling as pandemic restrictions eased and demand for this service increased. All trainees undertaking placements have to achieve the correct mix of face-to-face and online counselling hours to complete their training, and clients' confidence in attending face to face sessions also has increased.

Given our financial considerations, it was not possible to enter into a new long-term rental agreement for new premises in this reporting period. Thus, to facilitate the rebuild of our face-to-face counselling service, rooms were procured in 6 locations in London on a block booking basis to match the availability of trainee counsellors and clients. This arrangement represented a significant cost commitment but it was vital for Help if it was to operate as a training placement organisation and remain attractive to high calibre trainee counsellors. Supervision has remained fully online to keep costs down and ease scheduling challenges.

Having run the charity via home working arrangements from March 2020 onwards, in September 2022 the Board decided to rent a small office outside London, allowing our employees to have a fixed base at an acceptable rental cost. This provided a much-needed opportunity for the team to come together after a long period of remote working.

Within these operating parameters, we saw a steady improvement in our business performance in this reporting period. We achieved this by growing trainee and client numbers during the financial year at a pace that we could handle with our available resources.

As in the previous reporting period we continued to receive support from Dixon Wilson, Chartered Accountants, at no cost, to run our monthly payroll and would like to take this opportunity to thank them again for their support. We have not attempted to evaluate this support in these accounts. We retain third party expertise via Peninsula for all HR and employee relations matters and procure the necessary insurance cover via Howden and Towergate.

The Board of Trustees, notwithstanding the impact of the Covid 19 pandemic upon our activities over the past few years, are satisfied with the performance of the charity during the year and the position as at 31 March 2023. They consider that the charity is in a strong position to continue its activities and meet its obligations.

### **5. Operating performance April 2022 to March 2023**

The business model remained the same in this reporting period, but the main aspects of the operating model such as the systems, processes, capability, and resulting scalability significantly changed. Operational transformation dominated the agenda for the Board and this work has been expertly led by the Help Director who joined the charity in the summer of 2021. This approach has enabled paid staffing levels to remain consistent at approximately c3FTE with wider support derived from a self-employed clinical team. The Help Director worked very effectively during this financial year to strengthen and diversify the pool of self-employed qualified supervisors and assessors to meet our growing needs, provide adequate cover for absence whilst managing costs.

The span of control undertaken by the Director must be emphasised. Despite the relative size of the charity, the degree of operational complexity is high given the spread of resources deployed to deliver the service.

## Trustees Report (cont.)

Operational transformation has enabled Help to maintain the same permanent staff headcount of c3FTE while growing from an all-time low of 20 counsellors during the pandemic, which shut down our face-to-face service in Portobello Road, to the numbers we are pleased to report below:

	2023	2022
Number of clients at year end	238	107
Number of new client assessments	281	140
Number of new clients joining in the year	222	108
Number of counsellors at year end	84	68
Number of therapy sessions during year	5,988	1,727
- Of which, face to face	35%	None

The primary funding sources during the year have comprised grants, private donations and associated gift aid, and client contributions.

The majority of the charity's expenditure during the year was incurred in respect of salaries and supervision expenses.

### **6. Reserves Policy**

Help is fortunate that it does not have to rely upon donations from a few donors in order to continue to provide its services but on a very large number of small donations. Therefore Help does not believe it is at risk from a sudden collapse in income if only because the demand for our services is constant. Having said that, Help does have to have sufficient resources to fund an unexpected expenditure such as sickness cover and for this reason Help's cash balances are constantly monitored.

### **7. Post balance sheet events**

There is nothing to report.

### **8. Statement of Directors' and Trustees' Responsibilities**

This report of the trustees is a directors' report as required by s.417 of the Companies Act 2006. All of the trustees of the company are also directors of the company, and their responsibilities include all the responsibilities of trustees under the Charities Acts and of directors under the Companies Acts.

The Charities Acts and the Companies Acts require the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Board is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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. Trustees are also responsible for the contents of the trustees' report.

### **9. Method of preparation of accounts**

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

This report was approved by the board of trustees on 13 December 2023



Moira Maguire  
Chair of the Board of Trustees

## Independent examiner's report

### **Respective responsibilities of trustees and examiners**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under s.144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

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

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with s.130 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kardani Consulting Limited

13 December 2023

**Statement of Financial Activities for the year ended 31 March 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Last year total funds 2022 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income		13,327	-	13,327	62,693
Interest income	6	134	-	134	2
Incoming resources from charitable activities	12	170,216	11,377	181,593	58,864
		-----	-----	-----	-----
<b>Total incoming resources</b>		<b>183,677</b>	<b>11,377</b>	<b>195,054</b>	<b>121,559</b>
<b>Resources expended</b>					
Costs of generating funds:					
IT and Bank Charges		4,814	-	4,814	4,456
Advertising and Promotional		1,319	-	1,319	6,631
Charitable activities		87,863	-	87,863	88,536
Governance costs		990	-	990	1,848
Other resources expended		102,996	-	102,996	54,194
		-----	-----	-----	-----
<b>Total resources expended</b>		<b>197,982</b>	<b>-</b>	<b>197,982</b>	<b>155,665</b>
		-----	-----	-----	-----
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(14,305)</b>	<b>11,377</b>	<b>(2,928)</b>	<b>(34,106)</b>
<b>Gross transfers</b>		<b>11,377</b>	<b>(11,377)</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains and losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		-----	-----	-----	-----
<b>Net movement in funds</b>		<b>(2,928)</b>	<b>-</b>	<b>(2,928)</b>	<b>(34,106)</b>
<b>Total unrestricted funds brought forward</b>		<b>33,942</b>	<b>-</b>	<b>33,942</b>	<b>68,048</b>
		-----	-----	-----	-----
<b>Total unrestricted funds carried forward</b>		<b>31,014</b>	<b>-</b>	<b>31,014</b>	<b>33,942</b>
		=====	=====	=====	=====

**Income and Expenditure account**

	Notes	2023 £	2022 £
Turnover		194,920	121,557
Direct costs of turnover		(196,992)	(153,817)
Gross (deficit)/surplus		(2,072)	(32,260)
Governance costs		(990)	(1,848)
Operating (deficit)/surplus		(3,062)	(34,108)
Interest receivable	6.	134	2
(Deficit)/surplus on ordinary activities before tax		(2,928)	(34,106)
Tax on profit on ordinary activities		-	-
Retained (deficit) for the financial year		(2,928)	(34,106)
		=====	=====

**Statement of total recognised gains and losses**

	2023 £	2022 £
Excess/(Shortfall) of income over expenditure before realisation of assets	(2,928)	(34,106)
Realised/unrealised gains/(losses) on investments	-	-
Net movement in funds	(2,928)	(34,106)
	=====	=====

**Balance sheet as at 31 March 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Last year total funds 2022 £
<b>Fixed assets</b>	9.	874	-	874	1,203
<b>Current assets</b>					
Debtors and prepayments	10.	962	-	962	545
Cash at bank and in hand		39,504	5,895	45,399	45,369
<b>Total current assets</b>		<b>40,466</b>	<b>5,895</b>	<b>46,361</b>	<b>45,914</b>
<b>Creditors</b>					
Amounts due within one year	11.	(10,326)	-	(10,326)	(7,028)
<b>Net current assets/(liabilities)</b>		<b>30,140</b>	<b>5,895</b>	<b>36,035</b>	<b>38,886</b>
<b>Total assets less current liabilities</b>		<b>31,014</b>	<b>5,895</b>	<b>36,909</b>	<b>40,089</b>
<b>Funds of the charity</b>					
Unrestricted funds		31,014	-	31,014	33,942
Restricted income funds	12.	-	5,895	5,895	6,147
<b>Total funds</b>		<b>31,014</b>	<b>5,895</b>	<b>36,909</b>	<b>40,089</b>

The accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under s.477 of the Companies Act 2006 and that no members have required the company to obtain an audit in accordance with s.476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The notes on pages 11 to 17 form an integral part of these accounts.

*Moira Maguire*

**Moira Maguire**  
Director and Chair of the Board of Trustees  
Approved by the trustees on 13 December 2023

## Notes to the accounts

### 1. Accounting policies

#### Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustees' Report.

In so far as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE, then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of the Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

#### Accounting convention

The financial statements are prepared on a going concern basis under the historical cost convention.

#### Incoming resources

Incoming resources are included in the Statement of Financial Activities when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising), the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

#### Grants and donations

When the charity receives grants and donations which are to be used for a specific purpose, referred to as restricted funds, the costs allocated against such income relate specifically to the purpose to which the funds are to be used. To the extent that general overhead costs incurred relate to the purpose to which funds are to be used, such costs are allocated as a fair proportion of the total costs incurred based on the trustees' estimate.

#### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the time they are received.

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Report.

#### Investment income

This is included in incoming resources when received and in the case of Help Counselling comprises bank interest only.

#### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

## Notes to the accounts (cont.)

### Governance costs

Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings, and cost of any legal advice to trustees on governance or constitutional matters.

### Tangible fixed assets for use by the charity

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of the asset, less any estimated realisable value on disposal, over the useful economic life of the asset. Depreciation is applied on a straight line basis using the following rates:

- Office equipment	5 years on a straight line basis
--------------------	----------------------------------

### Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

### Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

## 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 3. (Loss) (2022: (Loss)) for the financial year

	2023	2022
	£	£

This is stated after crediting:

Turnover from ordinary activities	194,920	121,557
-----------------------------------	---------	---------

And after charging:

Room and Office Rentals	31,796	1,950
Depreciation	329	328

## 4. Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

## 5. Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items of support costs and charitable expenditure which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised in June 2008) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities, which should be read together with these notes.

**Notes to the accounts (cont.)**

**6. Investment income**

	<b>2023</b>	<b>2022</b>
	£	£

Bank deposit interest received	134	2
--------------------------------	-----	---

**7. Staff costs and emoluments**

	<b>2023</b>	<b>2022</b>
	£	£

Gross wages, salaries, and benefits in kind (pension contributions)	96,660	49,178
---------------------------------------------------------------------	--------	--------

Employer's National Insurance and pension contributions	6,280	1,321
---------------------------------------------------------	-------	-------

-----	-----	-----
102,940	50,499	50,499

=====	=====	=====
-------	-------	-------

Numbers of full time employees or full time equivalents

- Engaged on charitable activities	3	2
------------------------------------	---	---

**8. Trustees' remuneration**

Neither the trustees nor any persons connected with them have received any fees or other remuneration, either in the current year or the prior year.

**9. Tangible fixed assets**

	<b>Office equipment</b>	<b>Total</b>
	£	£

Cost		
At 1 April 2022	1,640	1,640
Additions	-	-
Disposals	-	-
-----	-----	-----
At 31 March 2023	1,640	1,640

Accumulated depreciation		
At 1 April 2022	437	437
Charge for the year	329	329
Disposals	-	-
-----	-----	-----
At 31 March 2023	766	766
-----	-----	-----

<b>Net book value at 31 March 2023</b>	<b>874</b>	<b>874</b>
----------------------------------------	------------	------------

<b>Net book value at 1 April 2022</b>	<b>1,203</b>	<b>1,203</b>
---------------------------------------	--------------	--------------

**Notes to the accounts (cont.)**

**10. Debtors**

	2023	2022
	£	£
Amounts falling due within one year:		
Rent deposits (re room hire)	962	545
	-----	-----
	962	545
	=====	=====

**11. Creditors**

	2023	2022
	£	£
Other creditors and accruals		
PAYE and National Insurance Contributions	8,027	6,125
Pension Contributions	1,889	1,791
	410	435
	-----	-----
	10,326	8,351
	=====	=====

**12. Restricted funds**

Fund name	Note	Balance brought forward	Outgoing resources/		
			Incoming resources	Allocated costs	Balance carried forward
		£	£	£	£
Worshipful Company of Chartered Secretaries and Administrators	a.	2,147	-	(2,147)	-
Ms H Heeg (including Gift Aid received)	a.	-	1,875	(1,250)	625
Mr A Pollock (including Gift Aid received)	a.	-	6,250	(4,540)	1,710
The Daisy Trust	b.	4,000	3,000	(3,440)	3,560
		-----	-----	-----	-----
<b>Total restricted funds</b>		<b>6,147</b>	<b>11,125</b>	<b>(11,377)</b>	<b>5,895</b>
		=====	=====	=====	=====

- a. These are donations to maintain a bursary fund (originally established in 2022 by the Worshipful Company of Chartered Secretaries and Administrators) that was to be used to subsidise specific clients' consultations.
- b. This is a donation to help fund face to face consultations.

**13. Share capital**

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. Each director is also a member of the company.

### Detailed statement of financial activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

#### Analysis of incoming resources

	2023	2022
	£	£
<b>Voluntary income</b>		
Online donations	1,950	7,876
External funding and grants	-	44,817
Private donors	11,377	10,000
Gift aid	3,361	-
	-----	-----
<b>Total</b>	<b>16,688</b>	<b>62,693</b>
	=====	=====
<b>Investment income</b>		
Interest income	134	2
	-----	-----
<b>Total</b>	<b>134</b>	<b>2</b>
	=====	=====
<b>Incoming resources from charitable activities</b>		
Client donations	161,343	52,729
Donations and Legacies	1,500	10
Income from councillors in training/supervision	15,389	6,125
	-----	-----
<b>Total</b>	<b>178,232</b>	<b>58,864</b>
	=====	=====
<b>Total incoming resources</b>	<b>195,054</b>	<b>121,559</b>
	=====	=====

**Detailed statement of financial activities (cont.)**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Analysis of resources expended**

	2023	2022
	£	£
<b>Costs of generating voluntary income</b>		
IT and website costs	1,958	3,678
Bank and similar transaction charges	2,856	778
<b>Total</b>	<b>4,814</b>	<b>4,456</b>
<b>Fundraising trading costs</b>		
Advertising and Promotional	1,319	6,631
<b>Total</b>	<b>1,319</b>	<b>6,631</b>
<b>Charitable activities</b>		
Office supplies	1,301	1,104
Telephone and internet	1,197	1,113
Initial assessments	14,070	5,825
Supervision expense	34,912	32,600
Trainee recruitment	-	875
Training and professional memberships	480	-
Rent of Office Space	2,969	1,950
Room hire	28,827	210
Utilities	-	(99)
Legal and professional fees	2,554	43,405
Insurance	595	1,225
Depreciation	329	328
<b>Total</b>	<b>87,234</b>	<b>88,536</b>
<b>Governance costs</b>		
Trustee insurance	629	-
CRB checks	990	1,848
<b>Total</b>	<b>1,619</b>	<b>1,848</b>

**Detailed statement of financial activities (cont.)**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Analysis of resources expended (continued)**

	2023	2022
	£	£
<b>Staff costs</b>		
Gross wages, salaries, and benefits in kind	96,660	49,178
Employers' National Insurance and pension contributions	6,280	1,321
Temporary staff	-	3,695
Recruitment Fees	56	-
	-----	-----
<b>Total</b>	<b>102,996</b>	<b>54,194</b>
	=====	=====
<b>Total expended resources</b>	<b>197,982</b>	<b>155,665</b>
	=====	=====