

Charity Number: 1003589

**THE ENFIELD COUNSELLING SERVICE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

THE ENFIELD COUNSELLING SERVICE

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THE ENFIELD COUNSELLING SERVICE

TRUSTEES AND ADVISERS YEAR ENDED 31ST DECEMBER 2021

Registration Number: 1003589

Address: 1A London Street, Enfield, EN2 6BN

Trustees: Julia Watson
Patrick Madigan
Christopher Dobson

Independent Examiner: S.J.Hertzberg Esq
Chartered Accountant
18 Glebelands Avenue
London
E18 2AB

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Constitution Adopted 10th November 1990 amended 7th June 1991

THE ENFIELD COUNSELLING SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their annual report for the year ended 31st December 2021 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

Our Aims and objectives

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

Structure, Governance and Management

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

Review of activities

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 5 to the accounts. The trustees are pleased to note the charity generated a surplus for the year and a further surplus is expected for 2022 due to increased participation in training courses and counselling sessions. This will enable the charity's reserves to further increase to a satisfactory level.

Achievement and performance

With the centre closed throughout 2021, we were able to continue working remotely for our training courses and counselling services without any detrimental impact

In July 2021, we committed to new premises on a new lease within the same locality. The new premises offered additional rooms for counselling, improved areas

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

for training and increased office space. The premises had to be refurbished and we officially moved, during April 22

Financial review and reserves

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £264,791 (2020 £208,017). Net incoming resources for the year amounted to £28,703 (2020 £22,159). At the end of the financial year reserves were £92,028 (2020 £63,325). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

Executive and Advisory Committee Members

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

**Julia Watson
Trustee**

Approved on: October 2022

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF THE ENFIELD COUNSELLING SERVICE

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 5 to .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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 Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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 Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

S. Hertzberg ACA
Chartered Accountant
18 Glebelands Avenue
LONDON
E18 2AB
Date: October 2022

**THE ENFIELD COUNSELLING SERVICE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Total Funds 2021 £	Total Funds 2020 £
INCOME		
Income from charitable activities		
Fees from clients for counselling services	100,460	89,012
Fees for training	147,789	108,986
Fees for miscellaneous services	5,881	6,639
Income from generated funds		
Fund raising activities	10,650	3,411
Interest on cash deposits	11	59
	<hr/>	<hr/>
Total income	264,791	208,017
	<hr/>	<hr/>
EXPENDITURE		
Charitable activities		
Staff costs	47,092	44,417
Training costs	77,222	66,587
Fees payable	7,871	7,186
Supervision costs	62,135	34,130
Rental costs	14,483	10,710
Subscriptions	751	1,031
Printing, postage and stationery	486	1,296
Legal fees	4,935	-
Insurance	2,572	2,432
Telephone	755	859
General expenses	3,394	1,051
Cleaning	2,355	2,580
Repairs	1,460	1,900
Bank charges	929	252
Advertising	250	2,746
Governance costs (note 6)	<u>9,398</u>	<u>8,681</u>
Total expenditure	236,088	185,858
	<hr/>	<hr/>
NET INCOME FOR THE YEAR	28,703	22,159
Reconciliation of funds		
At 1st January 2021	63,325	41,166
	<hr/>	<hr/>
At 31st December 2021	<u>92,028</u>	<u>63,325</u>

The attached notes on pages 7 and 8 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

BALANCE SHEET AS AT 31ST DECEMBER 2021

			2021 £	2020 £
FIXED ASSETS	6		1,079	-
CURRENT ASSETS				
Debtors - due within one year	7	69,757	75,271	
Debtors - due over one year		9,125	-	
Cash at bank		120,702	94,305	
		-----	-----	
		199,584	169,576	
Creditors - falling due over one year	8	108,635	106,251	
		-----	-----	
NET ASSETS			90,949	63,325
			-----	-----
			92,028	63,325
			=====	=====
			=	=
REPRESENTED BY:				
Unrestricted general fund			92,028	63,325
			-----	-----
TOTAL FUNDS			92,028	63,325
			=====	=====

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

Trustee: Julia Watson

Approved on: October 2022

The attached notes on pages 7 and 8 form part of these financial statements.

THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1 April 2005 which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern - after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.
- c) Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computer equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

- d) Fees for counselling services are included on a receivables basis.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

- e) Fees for training are included on an accruals basis.
- f) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- g) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- h) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.

1. ACCOUNTING POLICIES - con't

- i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- j) Financial instruments - the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. FIXED ASSETS

	Comput er Equipme nt
Cost - Addition in year	£ <u>1,079</u>
Net book value - at 31 December 2021	<u>1,079</u>

3. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

5. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2020: £nil). There was one full time staff member (2020: one) and two part time staff (2020:2) plus external advisors.

6. ANALYSIS OF SUPPORT COSTS

Charitabl e	Governanc e
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THE ENFIELD COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	Total	Activitie	costs
	£	S £	£
Rent	16,092	14,483	1,609
Fees	10,427	7,871	2,556
Staff costs	52,325	47,092	5,223
	=====	=====	=====
	78,844	69,446	9,398
	=====	=====	=====

7 DEBTORS

	2021	2020
	£	£
Due within one year: Prepayments and accrued income	69,757	75,271
	=====	=====
Due over one year: Other debtor	9,125	-
	=====	=====

8. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	97,800	95,438
Other creditors	10,835	10,813
	=====	=====
	108,635	106,251
	=====	=====

9. RELATED PARTY TRANSACTIONS

During the year one of the trustees donated £9,125 to the charity.