

**CENTRE FOR COUNSELLING AND PSYCHOTHERAPY  
EDUCATION TRUST**

The Annual Report on the work of the Charity  
Registered Charity No: 1056420  
**2021**

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## The Annual Report on the work of the Charity

Registered Charity No: 1056420

### **1. Introduction**

The Centre for Counselling and Psychotherapy Education (CCPE) was registered by the Charity Commissioners as a charity on 28th June 1996. There have been no changes to the Deeds of Trust or the Objects of the Charity.

This report covers the period from 1st April 2020 to 31<sup>st</sup> March 2021.

The financial statement previously submitted in early 2021 covered the year ending 31<sup>st</sup> March 2020.

The Objects of the Trust have been met during this period.

Object 1. To advance public education in Counselling and Psychotherapy particularly by the provision of training in Psychotherapy and financial support to academically promising students of Counselling and Psychotherapy on a low income to assist them to complete their education.

See Sections 3, 4 and 5 and 13 of this Report.

Object 2. To conduct or commission research into the Transpersonal perspective of Psychotherapy and to publish the useful results of such research.

See Section 6 of this Report.

Object 3. The relief of persons suffering from psychological or emotional illness by the provision of an appropriate low cost or free counselling and psychotherapy service.

See Sections 8, 9, 10, 11 and 12 of this Report.

### Targets 2020/2021

In 2021, two well-subscribed Foundation Courses began in January. Our Diploma intake was up on the previous year. Advertising through professional journals and our Open Evenings to the public, together with the website, continue to draw large numbers into the training courses.

## Academic Courses 2020/2021

In December 2010, Northampton University accredited our M.A. in Transpersonal Psychotherapy and M.A. in Child, Adolescent & Family Therapy courses. In February 2021, the Research M.A. in Transpersonal Psychotherapy enrolled 11 students. 10 students were enrolled in the Child M.A. in 2020 and will graduate at the end of 2021. The current Research MA cohort will graduate at the end of 2022.

### **2. Accreditation by Professional Associations and Academic Institutions**

The Diploma in Transpersonal Counselling and Psychotherapy remains accredited by the British Association for Counselling & Psychotherapy (BACP) and the United Kingdom Council for Psychotherapy (UKCP). Our UKCP Quinquennial Review took place in early 2021 and we were successfully re-accredited. Both the M.A. in Transpersonal Psychotherapy and the M.A. in Child, Adolescent & Family Therapy programmes remain accredited via The University of Northampton. The School of Psychology at The University of Northampton awarded CCPE with a commendation in November 2016 based on student feedback.

### **3. Status of Courses**

#### Summary

Courses currently being offered at the CCPE are:

1. A Foundation Course leading to the award of a Certificate in Counselling and Psychotherapy
2. Diploma in Counselling and Psychotherapy (UKCP, BACP accredited)
3. MA in Transpersonal Counselling & Psychotherapy (in conjunction with Northampton University; also UKCP, BACP accredited).
4. MA in Child, Adolescent & Family Therapy (in conjunction with Northampton University; also UKCP, BACP accredited).
5. Supervisor Training leading to the Diploma in Supervision
6. Advanced Diploma in Counselling and Psychotherapy

7. Dream Analysis in Psychotherapy (beginners, intermediate and advanced)
8. Couples Psychotherapy Diploma
9. Professional PhD: Transpersonal Psychotherapeutic Practice

#### **4. Post-Graduate Training Course update**

Both M.A. Courses continue to produce graduates who stand out as competent practitioners of Transpersonal Psychotherapy. Two new external examiners have been appointed by Northampton University, one for the M.A. in Transpersonal Psychotherapy and one for the M.A. in Child, Adolescent & Family Therapy. The eleventh cohort for the Couples Therapy course enrolled 9 students in January 2021. Our graduates continue to have articles published in the UKCP and BACP professional journals.

#### **5. PhD in Professional Practice: Psychological Perspectives' by Christ Church Canterbury University**

One staff member has been awarded a PhD in Transpersonal Psychotherapy with Northampton University, and two more continue their PhD studies. CCPE has decided to switch to Canterbury Christ Church University (CCCU) in conjunction with The Professional Development Forum (PDF) to establish a 3-year Professional Doctorate in Transpersonal Psychotherapy. A new taught Doctorate programme began in 2019, two of our students are currently enrolled.

#### **6. Research and Development**

##### Research in Progress 2020-2021

In 2021, a new cohort of 11 students was enrolled and 11 research proposals were approved by the Academic and Ethics Committee of CCPE in conjunction with the Faculty of Health and Society at The University of Northampton.

The students are due to hand in their completed thesis by the end of November 2022.

## **7. Staff**

### Office Staff

There have been no office staff changes this year.

### Teachers and Facilitators

There have been no teaching staff changes this year.

### Guest Lecturers

CCPE lecturers have continued to deliver an annual series of psychotherapy seminars for professionals, in Zurich this past year.

The Centre has continued to receive guest lecturers from institutions in the U.K., U.S.A. and Europe.

### Therapists

Currently, over 150 qualified therapists (including part-time practitioners) work at the Centre offering psychotherapy to the public.

## **8. Outreach Work (St James's Piccadilly)**

### Counselling Services

Although counselling had to switch to be offered online, students from CCPE continue to provide over 4,000 hours of counselling services free of charge, to the Walk-in Counselling Service based at St James's, Piccadilly, over the past 12 months. The low-cost fee of £15/hour was waived. This equates in terms of the value of time given to over £60,000 in one year (based on £15 per hour).

The success of this project has continued throughout 2020 into 2021.

### 9. Outreach Work (Student Placements)

In addition, Voluntary Counselling Services given free of charge by students who study at the Centre were as follows:

#### Voluntary Services by Placements December 2019 - December 2020

Location	Hours	
Hospitals	1000	
Health Authorities & Social Services	500	
GP Surgeries	400	
Drug & Alcohol Services	600	
Hospice & Bereavement Services	900	
* Specialised Centres	5500	
Prison Services	0	
Crisis Centres	1500	
Counselling, Advice & Therapy Centres	5950	
Other (Schools) (Churches)	0	
Sub-total	16,350	
St James's	<u>4,000</u>	
<b>TOTAL</b>	<b><u>20,350</u></b>	
* e.g. Maytree Age Concern Women's Centres	Youth Projects & Counselling Services Family Centres	Just Ask Help Counselling Centre Homeless

N.B. It should be noted that due to Covid-19, many placements were closed. Those that remained open operated online. This accounts for the reduction in placement hours.

The "Fresh Start" counselling scheme for families in Westminster continues to operate at CCPE, free of charge for the use of counselling rooms or £6/hr in cases where families can afford it. A new scheme 'Fresh Steps', started in 2009, aimed at low cost counselling for children, and is proving to be popular. Two clinical rooms at CCPE have been converted for use by the children and the Child Psychotherapists. This is now included in the figures below. The total number of voluntary counselling placement hours offered by the CCPE is:

Placements for 2015/2016 = 25,080 hours

Placements for 2016/2017 = 24,800 hours

Placements for 2017/2018 = 25,000 hours

Placements for 2018/2019 = 25,000 hours

Placements for 2019/2020 = 25,000 hours

Placements for 2020/2021 = 18,000 hours

Fresh Steps 2015/2016 = 220 hours

Fresh Steps 2016/2017 = 240 hours

Fresh Steps 2017/2018 = 260 hours

Fresh Steps 2018/2019 = 280 hours

Fresh Steps 2019/2020 = 280 hours

Fresh Steps 2020/2021 = 120 hours

Total for 2020/2021 = 18,120 hours

If the low-cost fee of £15/hr is waived, this equates in terms of the value of time given to approximately £331,800 for the year 2020/21.

## 10. Bursaries

The following bursaries were given to students at the Centre for the period January – December 2021:

Fees waived:	Supervisors Training Course	£1,000
	Seminars	£1,000
	Diploma Course	£4,500
	Foundation Course	£1,000
	Dreams Courses	£1,500
TOTAL		£9,000

Bursaries 2016/2017 - £13,000

Bursaries 2017/2018 - £13,000

Bursaries 2018/2019 - £13,000

Bursaries 2019/2020 - £13,000

Bursaries 2020/2021 - £9,000

## 11. Clients at CCPE

The number of clients seen at the Counselling Centre per week used to average around 930, of which around 25% were seen at a reduced rate. Most of these were 'Fresh Start' and 'Fresh Steps' clients. However, due to Covid, these numbers were considerably reduced. The balance of reduced fees is documented in part 12 below.

## 12. Low Cost and Free Counselling Services at Beauchamp Lodge

Examples of reasons for offering low cost or free counselling are:\*

Unemployed  
Low wage  
Financial problems  
Mentally disturbed and unable to work  
Single parent

The standard fee for professional counselling services is around £60/hour. Typical low-cost fees average around £15/hour. The fee reduction is therefore around £45/hour. An estimation of the total value of reduced or free counselling services for a 40-week counselling year follows:

The total value of the reduced rate or free counselling services given in 2016/2017 was over £405,000

The total value of the reduced rate or free counselling services given in 2017/2018 was over £418,000

The total value of the reduced rate or free counselling services given in 2018/2019 was over £418,000

The total value of the reduced rate or free counselling services given in 2019/2020 was over £382,500

The total value of the reduced rate or free counselling services given in 2020/2021 was over £40,000

## 13. Grants and Gifts in Kind

Grants and Gifts in Kind are as follows:

		£
Counselling & Psychotherapy free service at St James's	Section 8	60,000
Free Counselling & Psychotherapy Services - Outreach Programme	Section 9	331,800
Bursaries to students	Section 10	9,000
Reduced fees for Counselling and Psychotherapy at CCPE	Section 12	40,000
TOTAL		440,800

\*Due to Covid, CCPE was closed for much of the year. Some low-cost services were offered online but the overall figure has fallen considerably.

## **14. Management Structure**

An Organizational Structure Review has been implemented over the course of 2020 and 2021.

## **15. Financial Statement**

The Financial Statement for the Charity Commission for the year ending 31<sup>st</sup> March 2021 is included. The Charity recorded an income of £1,176,180 and expenses of £1,165,875. Income has increased this year, having received £29,201 from the Job Retention Scheme, increased Tuition payments and membership fees. Fortunately, we still have a strong reserve to draw upon. We are making efforts to restrict and reduce our expenses.

The original investment of £170,000 in the "cautious" fund operated by Omnis Managed Portfolio Service has increased in value to £181,988, as recommended by our investment manager.

## **16. Reserves**

The reserve fund stands at £459,793 as of March 2021. This, together with the unrestricted funds, leaves £494,423 in the bank.

## **17. Current Trustees**

Currently the Trustees are as follows:

Nigel Hamilton (Chair)

Martin Roehrs

Charles Flower

Louise Trowbridge

Pamela Griffiths

## **18. Risk Management Policy**

The CCPE Trust regularly assesses the risks inherent in running both a psychotherapy clinic and a psychotherapy training centre. To this end, the Centre carries a comprehensive insurance policy covering accidents, professional indemnity, for staff and clients as well as buildings insurance. The trustee indemnity insurance continues to run. In addition, a detailed health and safety report, evaluating the risks involved in running a public building, has been prepared. All health & safety requirements specified in the report have been attended to and been inspected by Westminster Council's Health & Safety Officer.

## **19. DREAM RESEARCH INSTITUTE** **Centre for Counselling and Psychotherapy Education Trust** [www.driccpe.org.uk](http://www.driccpe.org.uk)

DRI Development: Annual Report, December 2021

Launched in September 2012, the DRI is the CCPE's centre for dream studies, provided by the CCPE to meet three primary aims:

- 1) Promote research and education about the connection between dreams and wellbeing from the transpersonal perspective:
  - a) Clinical applications of dream work
  - b) Research into dreams
  - c) The use of dreams in research
- 2) Raise awareness about dream work, research and a psychospiritual understanding of dreams via publications, training events, courses and an online presence e.g. website: [www.DRIccpe.org.uk](http://www.DRIccpe.org.uk), DRI e-news, social media platforms
- 3) Provide a platform for public educational events and CPD on dream-related topics.

DRI Research 2021

1. Key Research Projects: Research into Dreams
  1. 'Pandemic Dreams': the DRI has been gathering reports of dreams related to the global COVID-19 pandemic since March 2020, in order to increase understanding of the content and purpose of these dreams, as well as their subjective impact and meaning. This project is led by David Billington.
  2. 'Dream States, Spirituality and Wellbeing': In conjunction with the Alister Hardy Religious Experience Research Centre (RERC), the DRI is collecting accounts of people's spiritual or religious experiences in dreams. This project was initiated by Melinda Powell.

DRI Events /Conferences/Lectures 2021

1. September. 'Lucid Dreaming to Transform your Life and Practice' – a half-day event held in-person and online, featuring Dr Nigel Hamilton, Melinda Powell and Dr Robert Waggoner.
2. September-October (two iterations). 'The Hidden Lives of Dreams' webinar series hosted by Melinda Powell and based on her 2019 book.
3. In response to demand, an additional Essentials of Dreamwork course and an online version of the Introduction to Dreamwork course were created to start in 2022, led respectively by Dr. Rashon Chowdhury and Melinda Powell.

#### DRI Book Publications 2021

- 'Lucid Surrender: The Alchemy of the Soul in Lucid Dreaming' by Melinda Powell, shows how spiritual traditions across the world teach that within the dreaming state and beyond the turbulent emotions of the ego, there resides a more serene experience of pure consciousness, one of profound joy, which is our original soul nature.

#### DRI Staff & Support 2021

- Two volunteers have joined the DRI team to help with social media and events.

Charity No. 1056420

**CENTRE FOR COUNSELLING AND PSYCHOTHERAPY EDUCATION TRUST**

**(Also known as CCPE)**

**(An unincorporated charity)**

# **Report and Accounts**

**For the year ended 31 March 2021**

**Beauchamp Lodge  
2 Warwick Crescent  
London  
W2 6NE**

# Centre for Counselling and Psychotherapy Education Trust

## Report of the Trustees

**For the Year Ended 31 March 2021**

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The trustees present their report and audited accounts of the charity for the year ended 31 March 2021. The trustees have complied with the duty to have due regard to guidance issued by the Charity Commission.

### Legal and administrative information

Charity registered name: Centre for Counselling and Psychotherapy Education Trust  
Also known as: CCPE  
Charity registration number: 1056420  
Registered office and operations address: Beauchamp Lodge, 2 Warwick Crescent, London W2 6NE

#### Trustees

Chairman Nigel Hamilton  
Treasurer Martin Roehrs  
Charles Flower  
Louise Trowbridge

Nigel Hamilton, Martin Roehrs, Charles Flower and Louise Trowbridge were in office throughout the year ended 31 March 2021.

Operations manager Alice Williams  
Auditors Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF  
Bankers HSBC, 8 Victoria Street, Westminster, London SW1H 0NJ  
Solicitors TWM Solicitors LLP, King's Shade Walk, 123 High Street, Epsom, Surrey, KT19 8AU

# Centre for Counselling and Psychotherapy Education Trust

## Report of the Trustees

For the Year Ended 31 March 2021

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### Structure, governance and management

#### Governing document

The charity is an unincorporated body, established under a Trust Deed on 7 September 1995 as amended by a Deed of Variation dated 17 June 1996 and registered as a charity on 27 June 1996. The Trust Deed defines the charity's objects, powers and how it is to be governed.

#### Recruitment and appointment of Trustees

Trustees are recruited who have the necessary skills and knowledge to deal with the affairs of the charity. Sufficient training of trustees is provided to facilitate the undertaking of their role. The Chair of the Trustees, currently Nigel Hamilton, is elected by the Trustees for a period of five years and is eligible for re-election.

New Trustees are appointed by the existing Trustees.

Trustees meet at least twice a year.

#### Risk management

The trustees have conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate these risks.

#### Organisation structure

The Administration of the CCPE Trust is carried out by the Director, Nigel Hamilton, the operations manager and administrative staff; this includes the day to day responsibilities and finances. The Management Committee, currently consisting of the Director, the three Deputy Directors, three senior members of the clinical/teaching staff and the operations manager meets on a weekly basis to deal with the overall management of the clinic and teaching programmes. The Director reports to the Management Committee weekly at these meetings.

#### Related parties

Details of transactions with trustees are given in note 6.

#### Objectives

The objects of the charity are:

- (i) To advance public education in counselling and psychotherapy particularly by the provision of training in psychotherapy and financial support to academically promising students of counselling and psychotherapy on a low income to assist them to complete their education;
- (ii) To conduct or commission research into the transpersonal perspective of psychotherapy and to publish the useful results of such research;
- (iii) The relief of persons suffering from psychological or emotional illness by the provision of an appropriate low cost or free counselling and psychotherapy service.

### Activities, achievements and performance, financial review and plans for the future

The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

# Centre for Counselling and Psychotherapy Education Trust

## Report of the Trustees

For the Year Ended 31 March 2021

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### Investments

The charity's policy is to minimise the risk on holding investments and then optimise the return on its funds.

### Financial Review and reserves policy

The surplus for the year of £30,157 (2020 £7,086) has increased reserves from £464,266 at 1 April 2020 to £494,423 at 31 March 2021.

Charity reserves are kept to a minimum consistent with ensuring the continuity of educational services to registered students and research and counselling services. Free reserves at 31 March 2021 amounted to £459,793 (2020 £428,479) which the trustees consider to be adequate.

### Plans for the future

Our accredited courses will continue to be provided to students during the covid pandemic using both on-line and on-site resources.

### Disclosure of information to auditors

So far as each trustee at the date of approval of this report is aware:

- there is no relevant audit information of which the company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... *N. G. Hamilton 27/01/2022* and signed on their behalf by:

Nigel Hamilton  
Chair

# Centre for Counselling and Psychotherapy Education Trust

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CCPE

For the Year Ended 31 March 2021

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### Opinion

We have audited the financial statements of CCPE for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have taken advantage of the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities by assisting the charity with the preparation of the financial statements.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the Trustees Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 3, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Centre for Counselling and Psychotherapy Education Trust

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CCPE

For the Year Ended 31 March 2021

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Based on our understanding of the charity and the industry in which it operates, we identified that the principal laws and regulations that directly affect the financial statements to be relevant charities' acts in the UK and Ireland. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statements.
- In addition the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts and disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.
- Audit procedures performed by the audit staff included:
  - discussions with management including instances of non-compliance with laws and regulations and fraud.
  - reading minutes of trustee meetings, reviewing correspondence with HMRC and Charity Commission.
  - addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, in particular any journals posted by the trustees or with unusual accounts combinations.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Harry Nicolaou & Co Limited*

Harry Nicolaou & Co Limited  
Statutory Auditor

21 Brendon Way  
Enfield  
EN1 2LF

27/01/2022

# Centre for Counselling and Psychotherapy Education Trust

## Statement of Financial Activities

For the Year Ended 31 March 2021

	Note	2021 Total funds (Unrestricted)	2020 Total funds (Unrestricted)
		£	£
<b>INCOME from:</b>			
Donations and legacies		15,273	13,640
<b>Charitable activities:</b>			
Contract counselling services		-	10,000
Tuition fees	2	1,095,468	1,081,227
Library membership fees		33,422	21,698
Book sales		174	381
Job Retention Sceme grant		29,201	-
<b>Investments</b>			
Bank interest receivable		179	573
Income from UK listed investments	9	2,463	3,048
<b>Total income</b>		<b>1,176,180</b>	<b>1,130,567</b>
<b>EXPENDITURE on:</b>			
Raising funds	3	1,693	1,702
Charitable activities	4	1,164,182	1,113,289
<b>Total expenditure</b>		<b>1,165,875</b>	<b>1,114,991</b>
<b>Net income before gain/(loss) on investments</b>		<b>10,305</b>	<b>15,576</b>
<b>Net gain/(loss) on investment assets</b>	9	<b>19,852</b>	<b>(8,490)</b>
<b>Net income and net movement in funds for the year</b>	5	<b>30,157</b>	<b>7,086</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		464,266	457,180
<b>Total funds carried forward</b>		<b>494,423</b>	<b>464,266</b>

# Centre for Counselling and Psychotherapy Education

## Balance Sheet

As at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	12,130	13,287
Investments	9	181,988	161,366
		<u>194,118</u>	<u>174,653</u>
<b>Current assets</b>			
Debtors	10	-	-
Cash at bank and in hand		333,519	319,445
		<u>333,519</u>	<u>319,445</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(33,214)</u>	<u>(29,832)</u>
<b>Net current assets</b>		<u>300,305</u>	<u>289,613</u>
<b>Net assets</b>		<u><u>494,423</u></u>	<u><u>464,266</u></u>
<b>Unrestricted funds</b>			
General funds		471,923	441,766
Designated funds:			
Staff support		10,000	10,000
Freshsteps development		10,000	10,000
Caravan development		2,500	2,500
<b>Total funds</b>		<u><u>494,423</u></u>	<u><u>464,266</u></u>

The notes on pages 9 to 14 form part of these accounts.

Approved by the Trustees on 27/01/2022 and signed on their behalf by:



Nigel Hamilton  
Chair

# Centre for Counselling and Psychotherapy Education Trust

## Statement of Cash Flows

For the year ended 31 March 2021

	2021	2020
	£	£
<b>Cash flow from operating activities</b>		
Net income for the year	30,157	7,086
Interest received	(179)	(573)
(Gain)/Loss on investment assets within portfolio	(19,852)	8,490
Investment income within portfolio	(2,463)	(3,048)
Investment charges within portfolio	1,693	1,702
Depreciation of tangible fixed assets	1,157	1,182
(Increase)/decrease in debtors	-	5,410
Increase/(decrease) in creditors	3,381	12,340
<b>Net cash flow from operating activities</b>	<b>13,894</b>	<b>32,589</b>
<b>Cash flow from investing activities</b>		
Interest received	179	573
<b>Net cash flow from investing activities</b>	<b>179</b>	<b>573</b>
Net increase/(decrease) in cash and cash equivalents	14,073	33,162
Cash and cash equivalents at 1 April 2020	319,445	286,283
<b>Cash and cash equivalents at 31 March 2021</b>	<b>333,518</b>	<b>319,445</b>

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

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### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2nd Edition) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 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: 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) (Second Edition) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these accounts and have decided that the charity is able to continue as a going concern.

- (b) Tuition fees are included in the Statement of Financial Activities when fees are received. Other income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes the attributable VAT.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- (e) Governance costs, which are included in charitable expenditure, include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.
- (f) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for the caravan is 5% on the cost and for furniture and equipment is 35% on the reducing balance. Fixed assets costing less than £2,000 are not capitalised.
- (g) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are funds put aside by the trustees for specific purposes.
- (h) Current asset investments are included at market value. Any gain or loss on revaluation or disposal is charged to the statement of financial activities. Cash held as part of the portfolio is included in the value of the portfolio.
- (i) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (j) Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- (k) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

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### Accounting policies (continued)

- (l) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.
- (m) Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease
- (n) The pension costs of the workplace defined contribution arrangements are charged to the SOFA as incurred.

Continued

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

2. Tuition fees analysed by course	2021	2020
	£	£
Foundation	188,788	178,048
Diploma	799,001	776,288
MA	89,157	97,809
Couples Course	-	5,473
DSM workshops, CCPE membership fees and other income	18,522	23,609
	<u>1,095,468</u>	<u>1,081,227</u>
3. Expenditure on raising funds	2021	2020
	£	£
Investment management fees	1,693	1,702
4. Expenditure on charitable activities		
Staff costs (Note 7)	238,104	254,549
Caravan expenses	25,165	22,900
Lecturers' fees	470,885	389,813
Northampton University enrolment fees	24,165	26,560
UKCP and BACP membership fees	2,481	2,481
Conference expenses	-	8,506
Advertising and promotion	1,440	3,735
Subscriptions	682	431
Administration fees	903	1,437
Rent, rates and insurances	334,908	324,716
Repairs and maintenance	321	2,022
Telephone, postage and delivery expenses	10,317	9,661
Stationery, printing and office supplies	2,134	7,043
Travelling expenses	333	5,310
IT expenses	6,780	4,463
Seminars and technical material	254	1,284
Cleaning, utilities and other expenses	3,019	2,755
Leasing of office equipment	5,745	5,730
Expensed equipment	216	97
Legal fees	1,313	1,664
Consultancy fees	26,360	30,050
Depreciation	1,157	1,182
	<u>1,156,682</u>	<u>1,106,389</u>
<b>Education, research and counselling services</b>		
	1,156,682	1,106,389
<b>Governance costs</b>		
Audit and accountancy fees (Note 5)	7,500	6,900
Legal fees	-	-
	<u>7,500</u>	<u>6,900</u>
	<u>1,164,182</u>	<u>1,113,289</u>
<b>Total expenditure on charitable activities</b>		

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

### 5. Net income for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	1,157	1,182
Auditors' remuneration for:		
audit services	4,500	4,000
accountancy services	3,000	2,900

### 6. Transactions with trustees

- No remuneration has been paid to the trustees in their capacity as trustees and no expenses have been reimbursed to them.
- Rent of £320,000 (2020 £310,000) was payable to Mr Nigel Hamilton under a licence agreement in respect of property owned by him and occupied by the charity. However he only withdrew £310,000 (2019 £320,000) in order to conserve the cash resources of the charity during the Covid19 Lockdown. It is estimated that the property could be let out annually for the same use in the open market for a rental of at least £750,000.
- £13,360 (2020 £13,275) was paid to Mr Martin Roehrs for consultancy services.
- There were no other related party transactions during the year.

### 7. Staff costs and numbers

	2021	2020
	£	£
<b>Staff costs were as follows:</b>		
Salaries and wages	213,868	220,651
Social security costs	15,955	18,030
Pension costs	4,885	5,036
<b>Payroll costs</b>	<b>234,708</b>	<b>243,717</b>
Payroll processing costs	3,396	2,616
Staff welfare	-	8,216
<b>Total staff costs</b>	<b>238,104</b>	<b>254,549</b>

No employee received emoluments of more than £60,000 pa.

The average monthly number of employees during the period was 8.00 (2020 8.25).

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

### 8. Tangible fixed assets

	Caravan £	Fixtures, fittings & equipment £	2021 Total £
<b>Cost</b>			
At 1 April 2020	22,203	35,866	58,069
<b>At 31 March 2021</b>	<b>22,203</b>	<b>35,866</b>	<b>58,069</b>
<b>Depreciation</b>			
At 1 April 2020	9,051	35,731	44,782
Charge for the year	1,110	47	1,157
<b>At 31 March 2021</b>	<b>10,161</b>	<b>35,778</b>	<b>45,939</b>
<b>Net book value</b>			
At 31 March 2021	12,042	88	12,130
At 31 March 2020	13,152	135	13,287

### 9. Investments

	Portfolio 2021 £	Portfolio 2020 £
Market value at start of year	161,366	168,510
<b>Changes during the year:</b>		
Management fees	(1,693)	(1,702)
Dividends/interest received	2,463	3,048
Net gain/(loss) during year	19,852	(8,490)
<b>Market value at end of year</b>	<b>181,988</b>	<b>161,366</b>
<b>Analysis of portfolio at 31 March 2021</b>		
	£	£
UK quoted shares	172,675	156,746
Cash held as part of portfolio	9,313	4,620
	<b>181,988</b>	<b>161,366</b>

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

10. Debtors	2021	2020
	£	£
Other debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

11. Creditors	2021	2020
	£	£
Taxation and social security	4,649	-
Other creditors and accruals	28,565	29,832
	<u>33,214</u>	<u>29,832</u>

## 12. Commitments

### Operating lease commitments

The total of future minimum lease payments under non-cancellable operating leases at 31 March 2021 are as follows:

	2021	2020
	£	£
Not later than one year	2,060	4,507
Later than one year and not later than five years	-	1,951
	<u>2,060</u>	<u>6,458</u>

## 13. Pension costs

The charity participates in defined contribution arrangements for members of staff. The employer contribution rate is 3% and the cost for the year was £4,885 (2020 £5,036). There was no outstanding amount at the year end.

Charity No. 1056420

**CENTRE FOR COUNSELLING AND PSYCHOTHERAPY EDUCATION TRUST**

**(Also known as CCPE)**

**(An unincorporated charity)**

# **Report and Accounts**

**For the year ended 31 March 2021**

**Beauchamp Lodge  
2 Warwick Crescent  
London  
W2 6NE**

# Centre for Counselling and Psychotherapy Education Trust

## Report of the Trustees

**For the Year Ended 31 March 2021**

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The trustees present their report and audited accounts of the charity for the year ended 31 March 2021. The trustees have complied with the duty to have due regard to guidance issued by the Charity Commission.

### Legal and administrative information

Charity registered name: Centre for Counselling and Psychotherapy Education Trust  
Also known as: CCPE  
Charity registration number: 1056420  
Registered office and operations address: Beauchamp Lodge, 2 Warwick Crescent, London W2 6NE

#### Trustees

Chairman Nigel Hamilton  
Treasurer Martin Roehrs  
Charles Flower  
Louise Trowbridge

Nigel Hamilton, Martin Roehrs, Charles Flower and Louise Trowbridge were in office throughout the year ended 31 March 2021.

Operations manager Alice Williams  
Auditors Harry Nicolaou & Co Limited, 21 Brendon Way, Enfield EN1 2LF  
Bankers HSBC, 8 Victoria Street, Westminster, London SW1H 0NJ  
Solicitors TWM Solicitors LLP, King's Shade Walk, 123 High Street, Epsom, Surrey, KT19 8AU

# Centre for Counselling and Psychotherapy Education Trust

## Report of the Trustees

For the Year Ended 31 March 2021

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### Structure, governance and management

#### Governing document

The charity is an unincorporated body, established under a Trust Deed on 7 September 1995 as amended by a Deed of Variation dated 17 June 1996 and registered as a charity on 27 June 1996. The Trust Deed defines the charity's objects, powers and how it is to be governed.

#### Recruitment and appointment of Trustees

Trustees are recruited who have the necessary skills and knowledge to deal with the affairs of the charity. Sufficient training of trustees is provided to facilitate the undertaking of their role. The Chair of the Trustees, currently Nigel Hamilton, is elected by the Trustees for a period of five years and is eligible for re-election.

New Trustees are appointed by the existing Trustees.

Trustees meet at least twice a year.

#### Risk management

The trustees have conducted a review of the major risks the charity faces. Where appropriate systems and procedures have been established to mitigate these risks.

#### Organisation structure

The Administration of the CCPE Trust is carried out by the Director, Nigel Hamilton, the operations manager and administrative staff; this includes the day to day responsibilities and finances. The Management Committee, currently consisting of the Director, the three Deputy Directors, three senior members of the clinical/teaching staff and the operations manager meets on a weekly basis to deal with the overall management of the clinic and teaching programmes. The Director reports to the Management Committee weekly at these meetings.

#### Related parties

Details of transactions with trustees are given in note 6.

#### Objectives

The objects of the charity are:

- (i) To advance public education in counselling and psychotherapy particularly by the provision of training in psychotherapy and financial support to academically promising students of counselling and psychotherapy on a low income to assist them to complete their education;
- (ii) To conduct or commission research into the transpersonal perspective of psychotherapy and to publish the useful results of such research;
- (iii) The relief of persons suffering from psychological or emotional illness by the provision of an appropriate low cost or free counselling and psychotherapy service.

### Activities, achievements and performance, financial review and plans for the future

The trustees, in planning the activities for the year, have had due regard to Charity Commission guidance on public benefit.

# Centre for Counselling and Psychotherapy Education Trust

## Report of the Trustees

For the Year Ended 31 March 2021

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### Investments

The charity's policy is to minimise the risk on holding investments and then optimise the return on its funds.

### Financial Review and reserves policy

The surplus for the year of £30,157 (2020 £7,086) has increased reserves from £464,266 at 1 April 2020 to £494,423 at 31 March 2021.

Charity reserves are kept to a minimum consistent with ensuring the continuity of educational services to registered students and research and counselling services. Free reserves at 31 March 2021 amounted to £459,793 (2020 £428,479) which the trustees consider to be adequate.

### Plans for the future

Our accredited courses will continue to be provided to students during the covid pandemic using both on-line and on-site resources.

### Disclosure of information to auditors

So far as each trustee at the date of approval of this report is aware:

- there is no relevant audit information of which the company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... *N. G. Hamilton 27/01/2022* ..... and signed on their behalf by:

Nigel Hamilton  
Chair

# Centre for Counselling and Psychotherapy Education Trust

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CCPE

For the Year Ended 31 March 2021

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### Opinion

We have audited the financial statements of CCPE for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have taken advantage of the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities by assisting the charity with the preparation of the financial statements.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the Trustees Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 3, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Centre for Counselling and Psychotherapy Education Trust

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CCPE

For the Year Ended 31 March 2021

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Based on our understanding of the charity and the industry in which it operates, we identified that the principal laws and regulations that directly affect the financial statements to be relevant charities' acts in the UK and Ireland. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statements.
- In addition the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts and disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law, data protection and health and safety legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.
- Audit procedures performed by the audit staff included:
  - discussions with management including instances of non-compliance with laws and regulations and fraud.
  - reading minutes of trustee meetings, reviewing correspondence with HMRC and Charity Commission.
  - addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, in particular any journals posted by the trustees or with unusual accounts combinations.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Harry Nicolaou & Co Limited*

Harry Nicolaou & Co Limited  
Statutory Auditor

21 Brendon Way  
Enfield  
EN1 2LF

27/01/2022

# Centre for Counselling and Psychotherapy Education Trust

## Statement of Financial Activities

For the Year Ended 31 March 2021

	Note	2021 Total funds (Unrestricted)	2020 Total funds (Unrestricted)
		£	£
<b>INCOME from:</b>			
Donations and legacies		15,273	13,640
<b>Charitable activities:</b>			
Contract counselling services		-	10,000
Tuition fees	2	1,095,468	1,081,227
Library membership fees		33,422	21,698
Book sales		174	381
Job Retention Sceme grant		29,201	-
<b>Investments</b>			
Bank interest receivable		179	573
Income from UK listed investments	9	2,463	3,048
<b>Total income</b>		<b>1,176,180</b>	<b>1,130,567</b>
<b>EXPENDITURE on:</b>			
Raising funds	3	1,693	1,702
Charitable activities	4	1,164,182	1,113,289
<b>Total expenditure</b>		<b>1,165,875</b>	<b>1,114,991</b>
<b>Net income before gain/(loss) on investments</b>		<b>10,305</b>	<b>15,576</b>
<b>Net gain/(loss) on investment assets</b>	9	<b>19,852</b>	<b>(8,490)</b>
<b>Net income and net movement in funds for the year</b>	5	<b>30,157</b>	<b>7,086</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		464,266	457,180
<b>Total funds carried forward</b>		<b>494,423</b>	<b>464,266</b>

# Centre for Counselling and Psychotherapy Education

## Balance Sheet

As at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	12,130	13,287
Investments	9	181,988	161,366
		<u>194,118</u>	<u>174,653</u>
<b>Current assets</b>			
Debtors	10	-	-
Cash at bank and in hand		333,519	319,445
		<u>333,519</u>	<u>319,445</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(33,214)</u>	<u>(29,832)</u>
<b>Net current assets</b>		<u>300,305</u>	<u>289,613</u>
<b>Net assets</b>		<u><u>494,423</u></u>	<u><u>464,266</u></u>
<b>Unrestricted funds</b>			
General funds		471,923	441,766
Designated funds:			
Staff support		10,000	10,000
Freshsteps development		10,000	10,000
Caravan development		2,500	2,500
<b>Total funds</b>		<u><u>494,423</u></u>	<u><u>464,266</u></u>

The notes on pages 9 to 14 form part of these accounts.

Approved by the Trustees on 27/01/2022 and signed on their behalf by:



Nigel Hamilton  
Chair

# Centre for Counselling and Psychotherapy Education Trust

## Statement of Cash Flows

For the year ended 31 March 2021

	2021	2020
	£	£
<b>Cash flow from operating activities</b>		
Net income for the year	30,157	7,086
Interest received	(179)	(573)
(Gain)/Loss on investment assets within portfolio	(19,852)	8,490
Investment income within portfolio	(2,463)	(3,048)
Investment charges within portfolio	1,693	1,702
Depreciation of tangible fixed assets	1,157	1,182
(Increase)/decrease in debtors	-	5,410
Increase/(decrease) in creditors	3,381	12,340
<b>Net cash flow from operating activities</b>	<b>13,894</b>	<b>32,589</b>
<b>Cash flow from investing activities</b>		
Interest received	179	573
<b>Net cash flow from investing activities</b>	<b>179</b>	<b>573</b>
Net increase/(decrease) in cash and cash equivalents	14,073	33,162
Cash and cash equivalents at 1 April 2020	319,445	286,283
<b>Cash and cash equivalents at 31 March 2021</b>	<b>333,518</b>	<b>319,445</b>

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

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### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- (a) The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2nd Edition) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 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: 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) (Second Edition) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these accounts and have decided that the charity is able to continue as a going concern.

- (b) Tuition fees are included in the Statement of Financial Activities when fees are received. Other income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.
- (c) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes the attributable VAT.
- (d) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- (e) Governance costs, which are included in charitable expenditure, include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.
- (f) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rate used for the caravan is 5% on the cost and for furniture and equipment is 35% on the reducing balance. Fixed assets costing less than £2,000 are not capitalised.
- (g) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are funds put aside by the trustees for specific purposes.
- (h) Current asset investments are included at market value. Any gain or loss on revaluation or disposal is charged to the statement of financial activities. Cash held as part of the portfolio is included in the value of the portfolio.
- (i) Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- (j) Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- (k) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

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### Accounting policies (continued)

- (l) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.
- (m) Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease
- (n) The pension costs of the workplace defined contribution arrangements are charged to the SOFA as incurred.

*Continued*

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

2. Tuition fees analysed by course	2021 £	2020 £
Foundation	188,788	178,048
Diploma	799,001	776,288
MA	89,157	97,809
Couples Course	-	5,473
DSM workshops, CCPE membership fees and other income	18,522	23,609
	<u>1,095,468</u>	<u>1,081,227</u>
3. Expenditure on raising funds	2021 £	2020 £
Investment management fees	1,693	1,702
4. Expenditure on charitable activities		
Staff costs (Note 7)	238,104	254,549
Caravan expenses	25,165	22,900
Lecturers' fees	470,885	389,813
Northampton University enrolment fees	24,165	26,560
UKCP and BACP membership fees	2,481	2,481
Conference expenses	-	8,506
Advertising and promotion	1,440	3,735
Subscriptions	682	431
Administration fees	903	1,437
Rent, rates and insurances	334,908	324,716
Repairs and maintenance	321	2,022
Telephone, postage and delivery expenses	10,317	9,661
Stationery, printing and office supplies	2,134	7,043
Travelling expenses	333	5,310
IT expenses	6,780	4,463
Seminars and technical material	254	1,284
Cleaning, utilities and other expenses	3,019	2,755
Leasing of office equipment	5,745	5,730
Expensed equipment	216	97
Legal fees	1,313	1,664
Consultancy fees	26,360	30,050
Depreciation	1,157	1,182
	<u>1,156,682</u>	<u>1,106,389</u>
<b>Education, research and counselling services</b>		
	1,156,682	1,106,389
<b>Governance costs</b>		
Audit and accountancy fees (Note 5)	7,500	6,900
Legal fees	-	-
	<u>7,500</u>	<u>6,900</u>
<b>Total expenditure on charitable activities</b>	<u>1,164,182</u>	<u>1,113,289</u>

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

### 5. Net income for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	1,157	1,182
Auditors' remuneration for:		
audit services	4,500	4,000
accountancy services	3,000	2,900

### 6. Transactions with trustees

- No remuneration has been paid to the trustees in their capacity as trustees and no expenses have been reimbursed to them.
- Rent of £320,000 (2020 £310,000) was payable to Mr Nigel Hamilton under a licence agreement in respect of property owned by him and occupied by the charity. However he only withdrew £310,000 (2019 £320,000) in order to conserve the cash resources of the charity during the Covid19 Lockdown. It is estimated that the property could be let out annually for the same use in the open market for a rental of at least £750,000.
- £13,360 (2020 £13,275) was paid to Mr Martin Roehrs for consultancy services.
- There were no other related party transactions during the year.

### 7. Staff costs and numbers

	2021	2020
	£	£
<b>Staff costs were as follows:</b>		
Salaries and wages	213,868	220,651
Social security costs	15,955	18,030
Pension costs	4,885	5,036
<b>Payroll costs</b>	<b>234,708</b>	<b>243,717</b>
Payroll processing costs	3,396	2,616
Staff welfare	-	8,216
<b>Total staff costs</b>	<b>238,104</b>	<b>254,549</b>

No employee received emoluments of more than £60,000 pa.

The average monthly number of employees during the period was 8.00 (2020 8.25).

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

### 8. Tangible fixed assets

	Caravan £	Fixtures, fittings & equipment £	2021 Total £
<b>Cost</b>			
At 1 April 2020	22,203	35,866	58,069
<b>At 31 March 2021</b>	<b>22,203</b>	<b>35,866</b>	<b>58,069</b>
<b>Depreciation</b>			
At 1 April 2020	9,051	35,731	44,782
Charge for the year	1,110	47	1,157
<b>At 31 March 2021</b>	<b>10,161</b>	<b>35,778</b>	<b>45,939</b>
<b>Net book value</b>			
At 31 March 2021	12,042	88	12,130
At 31 March 2020	13,152	135	13,287

### 9. Investments

	Portfolio 2021 £	Portfolio 2020 £
Market value at start of year	161,366	168,510
<b>Changes during the year:</b>		
Management fees	(1,693)	(1,702)
Dividends/interest received	2,463	3,048
Net gain/(loss) during year	19,852	(8,490)
<b>Market value at end of year</b>	<b>181,988</b>	<b>161,366</b>
<b>Analysis of portfolio at 31 March 2021</b>		
	£	£
UK quoted shares	172,675	156,746
Cash held as part of portfolio	9,313	4,620
	<b>181,988</b>	<b>161,366</b>

# Centre for Counselling and Psychotherapy Education Trust

## Notes to the Accounts

For the Year Ended 31 March 2021

10. Debtors	2021	2020
	£	£
Other debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

11. Creditors	2021	2020
	£	£
Taxation and social security	4,649	-
Other creditors and accruals	28,565	29,832
	<u>33,214</u>	<u>29,832</u>

## 12. Commitments

### Operating lease commitments

The total of future minimum lease payments under non-cancellable operating leases at 31 March 2021 are as follows:

	2021	2020
	£	£
Not later than one year	2,060	4,507
Later than one year and not later than five years	-	1,951
	<u>2,060</u>	<u>6,458</u>

## 13. Pension costs

The charity participates in defined contribution arrangements for members of staff. The employer contribution rate is 3% and the cost for the year was £4,885 (2020 £5,036). There was no outstanding amount at the year end.