

Charity registration number 1112739

Company registration number 05496551 (England and Wales)

FAMILY COUNSELLING TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
PAGES FOR FILING WITH REGISTRAR

FAMILY COUNSELLING TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Barrowcliff	
	A Currie	
	Dr A Sankey	
	E Treichl	
	S Wardell	
	C Adams	
	E Rowe	(Appointed 4 May 2023)
	S Walker	(Appointed 13 January 2023)
	R Sharp	(Appointed 7 October 2022)

Founder and President The Honourable R Montagu

Charity number 1112739

Company number 05496551

Registered office Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Independent examiner Mr P A Cattermole FCA
CB Reid Limited
Wadebridge House
16 Wadebridge Square
Dorchester
Dorset
DT1 3AQ

FAMILY COUNSELLING TRUST

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

FAMILY COUNSELLING TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum of Association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

a. Policies and objectives

The objectives of the charity are to assist children, young people and families living in the UK who are in need of mental health counselling by:

- 1) providing financial assistance in obtaining it;
- 2) advancing education in the subject of mental health problems and treatments available; and
- 3) assisting in the education of trainee practitioners in the said subject through financial assistance with the cost of training.

b. Activities for achieving objectives

The activities of the charity fall into three categories:

- 1) it raises money by various means to further its objectives;
- 2) it provides information, advice and guidance for children, young people and families of limited means in the UK to receive counselling, commissioning counsellors on a case by case basis and meeting the costs; and
- 3) it promotes the understanding of the need for mental health care through workshops and other means, and in this way raises an awareness of the charity's ability to help in certain ways.

c. Public benefit

The Trustees confirm that due regard has been given to the Charity Commission's guidance on public benefit and in particular confirm that the charity provides public benefit for the advancement of education, the advancement of health and the relief of those in need.

d. Main activities undertaken to further the charity's purposes for public benefit

The main activities undertaken to further the charity's purposes for public benefit are synonymous with the activities for achieving objectives detailed above.

FAMILY COUNSELLING TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Review of activities

During the year the charity continued to offer counselling services in Dorset, Wiltshire, Somerset and Hampshire.

During the year in all of the counties in which we operate 691 (2022: 589) families were referred to us and received information and guidance. Of those, 403 (2022: 305) families went on for counselling, an increase of 32%. The residual impact of the Coronavirus pandemic meant that referrals from certain agencies (largely GPs and schools) started off slowly but then demand increased later in the year. The charity regularly accepts self-referrals and, where appropriate, offers online counselling.

As the charity grows to serve more families, it has made a number of changes to its operational model primarily to provide a more coherent and consistent oversight of clinical operations, to strengthen the executive board, to reduce the excessive demand placed on its volunteers, to provide greater resilience and to enhance accountability.

The charity engaged a part-time finance officer to help develop its financial monitoring, forecasting and reporting as well as assuming some day to day responsibilities.

The charity continues to be indebted to the undiminishing efforts of its many volunteers who are involved in supporting the service and fundraising events. Their efforts and commitment are remarkable and continue to bring something very special to the charity. The Trustees would specifically like to thank all of those individuals, Friends, Councils, Trusts and other institutions for their generous financial contributions during the year which include:

- Alice Ellen Cooper Dean Charitable Trust
- Brooks Small Grant Programme
- Charles Burnett Fund via Hampshire Isle of Wight Community Foundation
- Dorset Community Foundation
- Dorset Health Trust
- Fairfield Charitable Trust
- Hampshire County Council
- Hampshire Fair
- Littleton and Harestock Show
- Masonic Charitable Foundation
- Mitchell-Earle Trust
- Salisbury Area Board
- Salisbury Cathedral Giving
- Salisbury City Council
- Sherborne Abbey
- Sherborne Classic Cars
- Strategic Solutions
- Symondsbury Estate
- The Fore
- The Leathersellers' Foundation
- The Norman Trust
- Wells City Council
- Wiltshire Community Foundation

as well as its regular supporters and those who raised funds through sponsored events.

The Trustees would also like to thank all Board and County Committee Members, including those who have resigned since the last report, for their time, expertise and commitment on behalf of the charity.

FAMILY COUNSELLING TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

a. Reserves policy

Funds generated by each County team (currently Dorset, Wiltshire, Somerset and Hampshire) are used to provide the cost of counselling services in that County. The charity's policy states that it shall maintain sufficient reserves to cover those expenses of a period of 6 months which, in the opinion of the trustees, would be largely unavoidable. The Trustees will review this amount at least annually.

Restricted reserves held at 31 March 2023 totalled £47,729 (2022: £51,109) split between Dorset £27,237 (2022: £5,667), Wiltshire £4,275 (2022: £15,152), Somerset £6,822 (2022: £16,547), Hampshire £5,690 (2022: £10,037) and BANES £3,705 (2022: £3,706).

b. Income and expenditure

In the period, total income to the charity including grants, donations and Gift Aid totalled £146,656 whilst expenditure was £154,525. The deficit was £7,869.

Structure, governance and management

a. Constitution

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 July 2005 (amended on 18 March 2015). The company registration number is 05496551 and is a registered charity, number 1112739. Its registered office is Wadebridge House, 16 Wadebridge Square, Poundbury, Dorchester, Dorset, DT1 3AQ.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Barrowcliff

A Currie

The Honourable R Montagu

(Resigned 24 January 2023)

Dr A Sankey

E Treichl

S Wardell

J Clarke

(Resigned 6 October 2022)

C Adams

E Rowe

(Appointed 4 May 2023)

S Walker

(Appointed 13 January 2023)

R Sharp

(Appointed 7 October 2022)

S Stevens

(Appointed 4 May 2023 and resigned 31 August 2023)

b. Method of appointment or election of trustees

Trustees are recruited when required to fulfil the aims of the trust. The Articles of Association state that the directors may, at any time, appoint as a trustee any person willing so to act. That person must retire at the next annual general meeting, but may then stand for reappointment. Members of the trust may propose the election of a trustee which is then approved at the next annual general meeting.

FAMILY COUNSELLING TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Plans for future periods

a. Future developments

- 1) To extend our reach further within the existing 4 counties so we can help more families.
- 2) To continue to build our teams and links within each county.
- 3) To expand our fundraising capabilities.

The trustees' report was approved by the Board of Trustees.

P Barrowcliff

Trustee

Dated: 19 October 2023

A Currie

Trustee

Dated: 19 October 2023

FAMILY COUNSELLING TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILY COUNSELLING TRUST

I report to the trustees on my examination of the financial statements of Family Counselling Trust (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

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

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

Mr P A Cattermole FCA
CB Reid Limited
Wadebridge House
16 Wadebridge Square
Dorchester
Dorset
DT1 3AQ

Dated: 19 October 2023

FAMILY COUNSELLING TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023	Restricted funds 2023	Total 2023	Total 2022
	Notes	£	£	£	£
Income from:					
Donations, grants and legacies	2	18,409	120,146	138,555	102,584
Charitable activities	3	-	8,000	8,000	9,107
Other trading activities	4	-	38	38	1,037
Investments	5	-	63	63	4
Total income		<u>18,409</u>	<u>128,247</u>	<u>146,656</u>	<u>112,732</u>
Expenditure on:					
Raising funds	6	<u>2,111</u>	<u>5,898</u>	<u>8,009</u>	<u>9,199</u>
Charitable activities	7	<u>20,787</u>	<u>125,729</u>	<u>146,516</u>	<u>106,389</u>
Total resources expended		<u>22,898</u>	<u>131,627</u>	<u>154,525</u>	<u>115,588</u>
Net expenditure for the year/ Net movement in funds		(4,489)	(3,380)	(7,869)	(2,856)
Fund balances at 1 April 2022		<u>24,771</u>	<u>51,109</u>	<u>75,880</u>	<u>78,736</u>
Fund balances at 31 March 2023		<u><u>20,282</u></u>	<u><u>47,729</u></u>	<u><u>68,011</u></u>	<u><u>75,880</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FAMILY COUNSELLING TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	4,365		1,663	
Cash at bank and in hand		79,659		87,163	
		<u>84,024</u>		<u>88,826</u>	
Creditors: amounts falling due within one year	12	(16,013)		(12,946)	
Net current assets			68,011		75,880
Income funds					
Restricted funds	14		47,729		51,109
Unrestricted funds			20,282		24,771
			<u>68,011</u>		<u>75,880</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 October 2023

P Barrowcliff
Trustee

A Currie
Trustee

Company registration number 05496551

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Family Counselling Trust is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Wadebridge House, 16 Wadebridge Square, Poundbury, Dorchester, Dorset, DT1 3AQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by funders/donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income, including government grant income, is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations, gifts and grants	18,409	120,146	138,555	102,584
For the year ended 31 March 2022	27,749	74,835		102,584

Included in donations, gifts and grants are grants from the following government bodies:

- £2,415 from Hampshire County Council
- £3,000 from Salisbury City Council
- £5,000 from Salisbury Area Board
- £500 from Wells City Council

3 Charitable activities

	2023	2022
	£	£
Performance related grants	8,000	9,607
Less: deferred income	-	(500)
	8,000	9,107

Included in grants are funds received from the following government bodies:

- £3,000 from Salisbury City Council to deliver quality information and guidance for 12 families and to provide counselling sessions to 6 low income families.
- £5,000 from Salisbury Area Board to deliver quality information and guidance for 16 families and to provide counselling sessions to 8 low income families.

4 Other trading activities

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Fundraising events	38	485	552	1,037

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Restricted funds	Restricted funds
	2023	2022
	£	£
Interest receivable	63	4
	<u>63</u>	<u>4</u>

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2023	2023	2023	2022
	£	£	£	£
<u>Fundraising and publicity</u>				
Other fundraising costs	2,111	5,898	8,009	9,199
	<u>2,111</u>	<u>5,898</u>	<u>8,009</u>	<u>9,199</u>

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Service Delivery	Running costs	Total 2023	Service Delivery	Running costs	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Travel costs	1,578	-	1,578	110	-	110
Telephone	467	-	467	324	-	324
Printing, postage and stationary	442	-	442	694	-	694
Family Liaison Service costs	31,335	-	31,335	27,163	-	27,163
Training and conference costs	1,725	-	1,725	730	-	730
Management costs	-	11,369	11,369	-	10,878	10,878
Finance function	-	7,920	7,920	-	-	-
Counselling Service delivery	67,301	-	67,301	47,290	-	47,290
Service support	13,818	-	13,818	12,180	-	12,180
Accountancy fees	-	600	600	-	600	600
Insurance	647	-	647	647	-	647
Communications	1,715	-	1,715	528	-	528
Bank charges	-	167	167	-	177	177
Service promotion	-	-	-	228	-	228
Membership and subscriptions	-	48	48	-	258	258
IT and website costs	1,258	-	1,258	632	-	632
Recruitment	908	-	908	3,146	-	3,146
Executive support	-	4,414	4,414	-	-	-
Admin support to trustees	-	804	804	-	804	804
	121,194	25,322	146,516	93,672	12,717	106,389
	121,194	25,322	146,516	93,672	12,717	106,389
Analysis by fund						
Unrestricted funds	9,871	10,916	20,787	7,112	5,347	12,459
Restricted funds	111,323	14,406	125,729	86,560	7,370	93,930
	121,194	25,322	146,516	93,672	12,717	106,389

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	4,365	1,016
Prepayments and accrued income	-	647
	<u>4,365</u>	<u>1,663</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred income	-	500
Trade creditors	15,413	9,232
Accruals and deferred income	600	3,214
	<u>16,013</u>	<u>12,946</u>

13 Deferred income

	2023	2022
	£	£
Other deferred income	-	500
	<u>-</u>	<u>500</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	-	500
	<u>-</u>	<u>500</u>

Movements in the year:

FAMILY COUNSELLING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Deferred income (Continued)

Deferred income at 1 April 2022	500	-
Released from previous periods	(500)	-
Resources deferred in the year	-	500
	<hr/>	<hr/>
Deferred income at 31 March 2023	-	500
	<hr/>	<hr/>

The charity received a grant of £6,607 from Wiltshire Community Foundation during the previous year. Whilst nearly all the conditions of the grant had been fulfilled by 31 March 2022 the charity agreed with the funder to defer £500 of the grant to deliver in person training, which had been delayed due to the pandemic, in the current financial year.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Dorset	20,361	20,529	(31,623)	9,267	69,414	(51,444)	27,237
Somerset	16,969	17,797	(18,219)	16,547	16,648	(26,373)	6,822
Wiltshire	20,635	22,075	(27,558)	15,152	18,877	(29,754)	4,275
Hampshire	8,069	24,097	(25,729)	6,438	23,308	(24,056)	5,690
Banes	3,706	-	-	3,705	-	-	3,705
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	69,740	84,498	(103,129)	51,109	128,247	(131,627)	47,729
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Funds raised individually by counties are for counselling services and other charitable activities in that county only. Monies for joint overheads are split on a consumption basis.

The transfer between funds is an adjustment to correct the allocation of a grant received in the previous year.

15 Related party transactions

During the year the following transactions were undertaken with related parties on an arm's length basis:

The Hon Robert Montagu, Trustee, received £1,620 (2022 - £120) in relation to professional services provided.

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