

THE PASTORAL FOUNDATION
A Company limited by guarantee with charitable status
and not having a Share Capital

(Charity Registration No. SC008875)

(Company Registration No. SC122762)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

James Anderson & Co
Chartered Accountants
Pentland Estate
STRAITON
Edinburgh
EH20 9QH



THE PASTORAL FOUNDATION

FINANCIAL STATEMENTS For the year ended 31 March 2022

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Reference and Administrative Details

Company Name	The Pastoral Foundation (operating as PF Counselling Service)
Charity registration number:	SC008875
Company registration number:	SC122762
Trustees	Dick Manson (Chair) Janet Buncle Judith Fewell Matthew Haggis Alison Hampton Dan Kelpie Chris Brown Naomi Walker Jane Green (appointed 21/1/22)
Secretary	Matthew Haggis
Treasurer	Dan Kelpie
Director of Counselling	Alison Hampton
Bankers	Bank of Scotland 8 Morningside Road Edinburgh EH10 4DD
Independent Examiner	Allison Neill James Anderson & Co Chartered Accountants (ICAS) Pentland Estate Straiton Edinburgh EH20 9QH
Registered Office:	8 Balcarres Street Edinburgh EH10 5JB

**Trustees' Annual Report
For the year ended 31 March 2022**

The directors, who are also the trustees, present their annual directors' report together with the financial statements of the Charity for the year ending 31 March 2022.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trustees of the Charity

The trustees of the charitable company are its directors for the purposes of charity law. The trustees who have served during the year and since the year end were as follows.

Trustees

Dick Manson (Chair)
Janet Buncle
Judith Fewell
Matthew Haggis
Alison Hampton
Dan Kelpie
Chris Brown
Naomi Walker
Jane Green (appointed 21/1/22)

Chair's Report

I am pleased to present the Annual Accounts and Directors' Report for the PF Counselling Service for 2021/22.

In a year in which we were all, including our clients, volunteers and staff at the PF, recovering from the impact of the ongoing coronavirus pandemic, it is a real statement of commitment to be able to say that we helped more clients attend more counselling sessions than ever before. We delivered over 12,700 sessions in total, with 42% of these taking place remotely either by video call or on the telephone.

The PF is one of the most welcoming, well run, and effective voluntary organisations I have ever had the pleasure of being involved with, which is due mostly to the skills, dedication and warmth of the executive team. Under Alison's leadership the PF has maintained its consistent reputation for high quality, affordable counselling and preeminent counselling training placement opportunities for many years. Our excellent Operations Manager, Anja, who only arrived at the start of 2021, has brought much energy and charm with her, and has already become invaluable to who we are. And Klaudia, our senior administrator, has anchored the ever-important service administration as we welcomed two new part time administrators, Rhea and Carolyn. Everyone praises the management and administration of the PF, and I would like to add my heartfelt thanks to all of them for all that they do.

Our service, and all our work, is only made possible by the donations we receive every year, and once again I would like to express our gratitude to our clients and supporters. We are also very grateful to NHS Lothian, who have confirmed their confidence in the quality and significance of our work by agreeing another three years of contributions to our funds.

On behalf of all the Trustees I would like to thank everyone for their continued support.

Dick Manson
Chair

**Trustees' Annual Report (Continued)
For the year ended 31 March 2022****Our Objectives and Activities**

The charitable objectives of the charity are:

1. to relieve persons in need of emotional, social, psychological or spiritual support by the provision of a professional counselling service;
2. to promote and provide education and training for volunteer counsellors with a view to raising the standards of counselling for the benefit of the community and, in particular, of those who are recipients of counselling.

The vision that shapes our annual activities remains the determination to be a counselling service that is recognised as

- the most effective and professionally run voluntary counselling agency in Scotland
- attracting the best and most committed volunteer counsellors and offering them the best professional support
- enabling the widest possible range of clients to access life-changing talking therapies regardless of their ability to pay.

Our work impacts directly on the resilience of the communities in which our clients live. We offer support that can transform someone from being a burden to friends and family, and a drain on society, into a full contributor to the life of Scotland. Our counselling service can and has enabled clients to re-engage with full employment, to re-establish happy personal lives, and to re-enter the community life from which they may have been distanced.

The activities undertaken to achieve the charity's objectives fall into three main areas:

Providing Professional Counselling to the Citizens of Edinburgh and the Lothians

- Running a counselling service (known as the PF Counselling Service) for those from across Edinburgh and the Lothians who are in need of counselling and psychotherapy. This includes providing and maintaining suitable premises, and providing appropriate administration to support everyone involved with an efficient use of resources.
- Contracting with freelance professionals to provide practice supervision for our counsellors, in line with the standards laid down by COSCA, the professional accrediting body in Scotland.
- Fundraising to support all our activities.

Supporting Volunteers and Volunteering

- Providing opportunities for counsellors and psychotherapists who are qualified to Diploma level or above to use and develop their skills by volunteering in a professional counselling practice.
- Offering and promoting a range of continuing professional development training opportunities relevant to the work of the counsellors, which are sometimes open to counsellors from other agencies.
- Training and supporting non-counselling volunteers to provide vital receptionist and other services on the premises.

Engaging with and Supporting the Counselling Profession

- Providing and supporting counselling practice placements to students at an appropriate stage of a professional training in counselling and psychotherapy.
- Working with other organisations and agencies, such as COSCA and Edinburgh Voluntary Sector Counselling Services Forum, to promote and support the work of counselling.

Achievements and Performance

During the year 146 counsellors offered 15,227 possible sessions to 743 clients. Taking into consideration sessions which have to be cancelled or missed, the total number attended was 12,747. This is more counsellors, more clients, and more sessions than in 2020/21, and represents another record level of service to the community.

Like all organisations, the PF was seriously affected by the coronavirus pandemic of 2020, but we were able to continue our counselling almost uninterrupted by working online. When Government regulations allowed a return to in-person sessions, we re-opened our premises to enable socially-distanced working for those who needed or wanted a safe, confidential space away from home. We continue to manage a blend of remote and in-person sessions for all counsellors and clients, accommodating different levels of covid risk, whilst remaining predominantly a local in-person service. In 2021/22 around 42% of all regular counselling sessions were conducted remotely.

Across the year, we continued a strategy of actively managing our client waiting times by closing to new requests for significant periods. This reduces the average waiting time for an initial appointment for most clients to below 4 weeks, and their wait to start regular counselling to an average of 10 weeks.

180 people were regularly involved in the delivery of our service. Of these, 34 were paid, including 5 employed staff, 17 clinical supervisors, 11 PFYA Counsellors, and 1 associate director. We benefited from the support of 144 people as volunteers: 146 counsellors, 1 book-keeper, and 8 trustees.

**Trustees' Annual Report (Continued)
For the year ended 31 March 2022****Financial Review**

The 2021/22 financial year saw a welcome recovery from the pandemic-affected previous year, with an overall increase in donations from clients and from other sources. The deficit reported for the year of £18,379 reflects the ongoing net costs of our PF Young Adults service. This service is still drawing funds from a specific grant received five years ago which is used to cover its running costs. Allowing for net PFYA costs of £24,635 being 'funded' in this way means that the core operations of the charity ended the year with the equivalent of a modest surplus of £6,256.

PF continued to benefit from recognition by NHS Lothian for the work we do which supports mental health services in the region. We have a three-year Service Level Agreement which will provide £30,000 per annum up to March 2024. This makes a very significant contribution to the continuation of our service.

On 31 March 2022 our total net assets stood at a substantial £561,473. However, it is important to remember that £294,426 of this represents fixed assets, mainly the building in which we work, and £61,995 are restricted reserve funds that are required by the donors to be used in specific ways, notably including the PF Young Adults service. Over £356,420 is therefore in funds which are not readily available to spend. Designated Funds have been created over the years to identify future needs of the charity, including a Long Term Fund which was established to support future development. This limits our use of reserves to fund operations, leaving a balance of just £32,685 in the General Fund.

Value of Volunteers

The PF is very fortunate in being supported by a large number of volunteers providing counselling, reception, governance, book-keeping and maintenance services. They contributed over 16,000 hours of voluntary work to the PF in 2021/22. If this were to be valued even at modest market rates for the skills required, it would of course be found to be a very substantial sum. We are keen to acknowledge the economic significance of such volunteering.

Reserves policy and going concern

The charity recognises that reserves are needed to sustain expenditure for a period in the event of a decline in income. The directors consider that the minimum level of liquid reserves maintained should be equivalent to six months of forecast operating expenditure, due to the longer term commitment to clients that is integral to the therapeutic process. At the moment, this equates to approximately £100,000, as the expenditure on the PFYA service is covered by restricted funds. They are pleased to report that reserves have been maintained at this level for another year.

The organisation also holds a designated building maintenance fund with a balance of £20,000, as it recognises the need to keep reserves for the maintenance, repair and future refurbishment of the property which we own.

The Directors previously established the PF Long Term Fund of £120,000 to indicate provision for the anticipated costs of restructuring and service development in the long term.

Although our building is an asset of the organisation and thus, technically, part of the value of our reserves, it is not an asset that can be readily realised to fund continuing operations. The designated Fixed Asset Fund (£294,426) includes the amount of total reserves tied up in this way. The Board considers that it should disregard the value of the Fixed Asset Fund when assessing the liquid reserves policy.

In addition, the charity holds a Restricted Reserve of £61,995 which can only be used for purposes of funding the PF Young Adults service, as specified by the donor. This and other Restricted Funds cannot be considered available for funding any other aspect of the PF's operations or development.

The directors are of the view that the charity is a going concern.

Plans for future periods

The PF is still unique within the Edinburgh area in being the only counselling agency offering generic counselling services to any member of the public over the age of 18, from any area of the Lothians, without requiring a minimum financial contribution. There is always a degree of uncertainty regarding our income each year, and so we will continue to fundraise within the community, and to seek partnerships with local organisations who may help us do this.

We launched a PF Young Adults service in 2017 providing counselling to young adults between 18 and 25, expanding our service by fully utilising our premises on a Saturday, and providing the opportunity for some paid counselling work to some of our regular volunteer counsellors. This was originally conceived and funded as a three-year project which would have ended in the summer of 2020. However, our careful stewardship of the funds, combined with the willingness of PFYA clients to make donations, has meant that we can plan to make this service a permanent part of the PF. Although we will need to carry out specific fundraising to cover costs each year, we will also seek partnerships with NHS and other bodies to secure its future.

Trustees' Annual Report (Continued)
For the year ended 31 March 2022**Plans for future periods Continued**

The Board is developing a new strategy for the years ahead to ensure post-pandemic resilience, and to enable the PF to flourish. This will include a review of the skills and capabilities within the service, the development of systems to support smarter working, and a focus on leadership and senior management in the light of succession planning.

Our commitment to CPD for our volunteers continues, and we will begin the return to in-person workshops. These are important to the development of interpersonal counselling skills, and also serve to build connections and networks between our counsellors. Our aim is always to make the CPD programme largely cost-neutral.

Structure, Governance and Management*Governing Document*

The Pastoral Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 September 2006. It is registered as a charity with OSCR.

Appointment of Directors

Directors are appointed at the Company's Annual General meeting. Directors can be co-opted during the year and these new appointments stand for re-election at the following Annual General meeting.

The directors are recruited to maintain a balance of skills within the Board. Most appointments come from parties who already know the work of The Pastoral Foundation and who are able to commit time to the charity's objectives. In 2021/22 we benefitted from the continued commitment of our existing Board Members and recruited one new director.

Director induction and training

Training publications are made available to directors to assist them to carry out their duties and understand their responsibilities. New directors are given a copy of the Memorandum and Articles of the Company, Companies House literature, as well as a copy of the Guidance for Charity Trustees published by OSCR. Opportunities are sought throughout the year for directors to attend appropriate training and information events.

Organisation

The Board of Directors appoint the Director of Counselling, who is responsible for the day-to-day running of the charity including supervision of staff. The directors meet on at least four occasions each year to examine regular strategic, financial and operational matters, and up to twice a year for longer term planning and development discussions. They are also available to assist the Director of Counselling on more complex issues.

Pay policy for senior staff

The directors consider the Board of Directors, who are the Charity's Trustees, and the Director of Counselling comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. Directors are not remunerated for their services as directors. Details of directors' expenses are disclosed in note 8 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in line with inflation, taking into account affordability and any changes in duties and responsibilities.

Risk management

The directors give consideration to the major business and operational risks which the charity faces and maintain a Risk Matrix register to enable regular review and reporting of risk factors by the Director of Counselling so that necessary steps can be taken to lessen these risks. This Risk Matrix is thoroughly examined and revised annually.

The Risk Matrix includes the loss of access to our premises, but it had not anticipated a cause such as a global pandemic. However, our ability to respond quickly to maintain services has demonstrated our resilience in the face of this unexpected risk.

The directors consider that the three most important risks facing the Company, and some mitigating actions, are –

- Loss of key staff
Succession planning, networking and local knowledge are used to mitigate this risk.
- Staff illness impacts on service
Having a Business Continuity Plan in place; Ensure reliable remote working options.
- Volunteer illness impacts on service
Bio-secure procedures and remote working systems in place.

Trustees' Annual Report (Continued)
For the year ended 31 March 2022

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of The Pastoral Foundation Ltd. for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 to enable them to ensure that the financial statements comply with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

By order of the Board of Trustees



Dick Manson (Chair)

14 October 2022

Independent Examiner's Report to the Trustees of The Pastoral Foundation

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity trustees consider that the audit requirement of Regulation 10(1) (a) - (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (amended). An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Allison Neill

Allison Neill C.A. (ICAS)
James Anderson & Co
Chartered Accountant (ICAS)
Pentland Estate
STRAITON
Edinburgh
EH20 9QH

14 October 2022

Statement of Financial Activities
(Including Income & Expenditure Account)
For the Year ended 31 March 2022

	Notes	Unrestricted Funds General Fund £	Designated Funds £	Total Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income						
Donations & grants	3	35,648	-	15,869	51,517	47,346
Charitable activities	4	194,598	-	-	194,598	173,373
Investments	5	1,333	-	-	1,333	3,053
Total Income		<u>231,579</u>	<u>-</u>	<u>15,869</u>	<u>247,448</u>	<u>223,772</u>
Expenditure						
Charitable activities	6	<u>221,679</u>	<u>3,644</u>	<u>40,504</u>	<u>265,827</u>	<u>254,335</u>
Total Expenditure		<u>221,679</u>	<u>3,644</u>	<u>40,504</u>	<u>265,827</u>	<u>254,335</u>
Net (Expenditure)		9,900	(3,644)	(24,635)	(18,379)	(30,563)
Transfer between funds	12	<u>(4,512)</u>	<u>4,512</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,388	868	(24,635)	(18,379)	(30,563)
Reconciliation of Funds						
Total funds brought forward		<u>27,297</u>	<u>465,925</u>	<u>86,630</u>	<u>579,852</u>	<u>610,415</u>
Total funds carried forward	12	<u>32,685</u>	<u>466,793</u>	<u>61,995</u>	<u>561,473</u>	<u>579,852</u>

The results set out in the statement above derive wholly from the continuing operations of the Charity. The Charity has no recognised gains or losses other than as stated above.

Balance Sheet
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	9	294,426	293,558
Current Assets			
Debtors	10	8,691	5,087
Bank & cash		265,090	290,924
		273,781	296,011
Creditors			
Amount falling due within one year	11	6,734	9,717
Net Current Assets		267,047	286,294
Net Assets		561,473	579,852
The Funds of the Charity			
Unrestricted fund - General fund	12	32,685	27,297
Unrestricted funds - Designated funds	12	466,793	465,925
Total Unrestricted Funds		499,478	493,222
Restricted funds	12	61,995	86,630
Total Funds		561,473	579,852

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

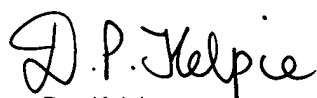
The members have not required the charitable company to obtain audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements on pages 8 to 15 were approved on 14 October 2022 and signed on its behalf.



Dan Kelpie
Trustee

**Notes to the Financial Statements
For the Year ended 31 March 2022****1. Statutory information**

The Pastoral Foundation is a private company, limited by guarantee with charitable status and registered in Scotland. The company's registration number and registered office address can be found on the Reference and Administrative Details page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities" (effective January 2019), the Financial Reporting Standard 102 (FRS102) and the Companies Act 2006.

The Pastoral Foundation meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis and the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. During their assessment the key area considered was the Charity's continuing ability to provide counselling services to meet public demand. With the property now being owned by the Charity outright, stability within its key personnel and a client waiting list the trustees consider that the Charity will continue to operate for the foreseeable future.

c) Donated Services

In accordance with the Charities SORP (FRS102) general volunteer time is not recognised in the accounts. Information regarding the contribution of volunteers is provided in the Trustees Annual Report.

d) Income

All 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.

Donations and grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

All expenditure relates to charitable actions and governance cost in respect of an Independent Examiner.

f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of tangible fixed assets less their estimated residual values over their expected useful lives on the undernoted basis.

Furniture & office equipment - 4 years
Computer equipment - 4 years
Heritable property - 30 years

**Notes to the Financial Statements
For the year ended 31 March 2022**

h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments that mature in no more than twelve months.

k) Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further details of each fund are disclosed in note 12.

l) Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

m) Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activity.

3. Donations & Grants	2022 £	2021 £
<i>General Fund - Unrestricted</i>		
Anonymous donations over £1,000	24,174	9,168
Other donations under £1,000	7,526	6,971
Gift aid recoverable	3,948	1,311
	<hr/>	<hr/>
	35,648	17,450
Covid 19 support grant	-	14,000
	<hr/>	<hr/>
	35,648	31,450
<i>Young Adult Counselling Fund - Restricted</i>		
Client donations	13,842	14,368
Gift aid recoverable	2,027	1,528
	<hr/>	<hr/>
	15,869	15,896
	<hr/>	<hr/>
4. Income from Charitable Activities		
<i>General Fund - Unrestricted</i>		
Counselling contributions	142,444	127,298
NHS Lothian	30,000	30,000
Gift aid recoverable	19,574	16,075
Digital Boost Grant	2,580	-
	<hr/>	<hr/>
	194,598	173,373
	<hr/>	<hr/>

Notes to the Financial Statements
For the year ended 31 March 2022

5. Income from Investments	2022	2021
	£	£
<i>General Fund - Unrestricted</i>		
Bank interest	1,333	3,053
	<hr/>	<hr/>
6. Expenditure on Charitable Activities	Total	Total
	2022	2021
	£	£
<i>General Fund - Unrestricted</i>		
Salaries, national insurance	109,977	110,064
Employer pension costs	2,973	3,102
Recruitment costs	230	230
Fast track payments	380	858
Supervision fees	52,508	48,890
Assessment fees	8,359	6,093
Contract work	10,700	11,600
Advertising	87	55
In-service training	180	850
Professional indemnity insurance	854	831
Subscriptions	1,250	1,237
Books	18	69
Catering	293	79
Travel	-	31
Staff training	320	50
Rates & water rates	3,026	2,997
Heat & light	3,008	2,110
Insurance	1,992	1,941
Cleaning	2,105	1,840
Payroll processing	752	722
Employment related costs	109	25
Printing & stationery	1,362	1,324
Computer software & office equipment repairs	15,291	6,695
Upkeep property	2,161	1,949
Telephone	1,322	1,596
Postages	62	281
Independent examiner's fee	1,512	1,440
Production of annual report & AGM costs	546	785
Company registration	13	13
Miscellaneous	220	286
Bank charges	69	-
	<hr/>	<hr/>
	221,679	208,043
	<hr/>	<hr/>
<i>Fixed Asset Fund - Designated</i>		
Depreciation	3,644	2,892
	<hr/>	<hr/>
<i>Young Adult Counselling Service Fund - Restricted</i>		
Administrator salary and national insurance	7,020	7,040
Employer pension cost	190	198
Manager fee	-	63
Contract work	27,500	30,986
Supervision	4,307	4,091
Assessment	1,487	1,022
	<hr/>	<hr/>
	40,504	43,400
	<hr/>	<hr/>

Notes to the Financial Statements
For the year ended 31 March 2022

	2022	2021
	£	£
7. Employee Information	No	No
The average monthly number of employees during the year was:	5	5
	<u> </u>	<u> </u>
Costs	£	£
Salaries	111,775	111,858
Social security costs	5,222	5,246
Pension costs	3,163	3,300
	<u>120,160</u>	<u>120,404</u>
No staff member is remunerated at a level in excess of £60,000 per annum.		
Total key management remuneration was:	Total benefits	
	<u>52,239</u>	<u>52,671</u>

8. Related Party Transactions and Trustees' Expenses and Remuneration

The trustees' give freely their time and expertise without any form of remuneration for their services as trustees.

Alison Hampton is also employed by The Pastoral Foundation as Director of Counselling. She received no remuneration for serving as a trustee but received a salary of £47,847 (2021: £48,146) and employer pension contributions £1,434 (2021: £1,435) for her normal employment. This is paid at the normal rate for her position within the Foundation and is permitted by the governing document. Trustees reimbursed travel expenses during the year was £Nil (2021: £Nil).

During the year £12,465 (2021: £11,587) was paid to Matthew Haggis, a trustee of the Foundation, for contract work, £154 (2021: £454) for carrying out client assessment and fast track appointments and £400 (2021: £400) for the design of the Charity's annual review and £Nil (2021: £2,000) for Covid-19 Consultancy. Judith Fewell, also a trustee in the Foundation, received £504 (2021: £4,914) for providing individual and group supervision sessions. The rates paid were based on a normal commercial basis and were in line with payments made to other assessors and supervisors.

9. Tangible Fixed Assets

	Heritable Property £	Furniture & Equipment £	Computer Equipment £	Total £
Cost				
31 March 2021	285,331	15,255	20,286	320,872
Additions	-	-	4,512	4,512
	<u>285,331</u>	<u>15,255</u>	<u>24,798</u>	<u>325,384</u>
Depreciation				
31 March 2021	-	14,304	13,010	27,314
Charge for year	-	421	3,223	3,644
	<u>-</u>	<u>14,725</u>	<u>16,233</u>	<u>30,958</u>
Net Book Value				
31 March 2022	285,331	530	8,565	294,426
31 March 2021	285,331	951	7,276	293,558

10. Debtors	2022	2021
	£	£
Tax refunds – gift aid	2,024	2,131
Accrued interest	53	67
Other Debtors and prepayments	6,614	2,889
	<u>8,691</u>	<u>5,087</u>

Notes to the Financial Statements
For the year ended 31 March 2022

11. Creditors	2022	2021
	£	£
Amounts falling due within one year		
Accruals	4,433	7,252
Taxation & social security	2,301	2,465
	<u>6,734</u>	<u>9,717</u>

12. Statement of Funds

At 31 March 2021

	31 March	Incoming	Outgoing	Fund	31 March
	2020	Resources	Resources	Transfers	2021
	£	£	£	£	£
Unrestricted Funds					
General fund	27,464	207,876	208,043	-	27,297
Designated Funds					
Redundancy fund	5,000	-	-	-	5,000
Building maintenance fund	20,000	-	-	-	20,000
Fixed asset fund	296,450	-	2,892	-	293,558
Service continuity fund	27,367	-	-	-	27,367
PF Long Term Fund	120,000	-	-	-	120,000
	<u>468,817</u>	<u>-</u>	<u>2,892</u>	<u>-</u>	<u>465,925</u>
Total Unrestricted Funds	496,281	207,876	210,935	-	493,222
Restricted Funds					
Financial stability fund	42,633	-	-	-	42,633
Young adult counselling service fund	71,501	15,896	43,400	-	43,997
Total Restricted Funds	114,134	15,896	43,400	-	86,630
Total Funds	610,415	223,772	254,335	-	579,852

At 31 March 2022

	31 March	Incoming	Outgoing	Fund	31 March
	2021	Resources	Resources	Transfers	2022
	£	£	£	£	£
Unrestricted Funds					
General fund	27,297	231,579	221,679	(4,512)	32,685
Designated Fund					
Redundancy fund	5,000	-	-	-	5,000
Building maintenance fund	20,000	-	-	-	20,000
Fixed asset fund	293,558	-	3,644	4,512	294,426
Service continuity fund	27,367	-	-	-	27,367
PF Long Term Fund	120,000	-	-	-	120,000
	<u>465,925</u>	<u>-</u>	<u>3,644</u>	<u>4,512</u>	<u>466,793</u>
Total Unrestricted Funds	493,222	231,579	225,323	-	499,478
Restricted Funds					
Financial stability fund	42,633	-	-	-	42,633
Young adult counselling service fund	43,997	15,869	40,504	-	19,362
Total Restricted Funds	86,630	15,869	40,504	-	61,995
Total Funds	579,852	247,448	265,827	-	561,473

Notes to the Financial Statements
For the year ended 31 March 2022

12. Statement of Funds (continued)

The General Fund is an **Unrestricted Fund** which the Charity is free to use in accordance with its objects.

The **Designated Funds** have been created by the trustees as a matter of prudence and are for the purpose of meeting costs in the designated areas.

Redundancy Fund - to fund any redundancy related costs which might arise in the future.

Building Maintenance Fund - to meet further modernisation costs relating to the fabric of the property.

Fixed Asset Fund - to meet the expenditure made less depreciation provided on fixed assets and less liabilities outstanding on their acquisition. This fund demonstrates that part of the reserves which cannot be readily realised to fund continuing operations.

Service Continuity Fund - to bridge the gap between expenditure and the receipt of income.

PF Long Term Fund - to fund organisational restructuring and development, including potential service expansion, in the longer term (5+ years).

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Financial Stability Fund - to meet any deficit on the income and expenditure account on an annual basis.

Young Adult Counselling Service Fund - to meet the costs of a counselling services for young adults.

13. Allocation of Net Assets between Funds

At 31 March 2021	Tangible Fixed Assets £	Current Assets £	Liabilities £	Total £
Unrestricted fund - General fund	-	37,014	9,717	27,297
Unrestricted fund - Designated funds	293,558	172,367	-	465,925
Total Unrestricted Funds	293,558	209,381	9,717	493,222
Restricted Funds	-	86,630	-	86,630
Total Funds	293,558	296,011	9,717	579,852

At 31 March 2022	Tangible Fixed Assets £	Current Assets £	Liabilities £	Total £
Unrestricted fund - General fund	-	39,419	6,734	32,685
Unrestricted fund - Designated funds	294,426	172,367	-	466,793
Total Unrestricted Funds	294,426	211,786	6,734	499,478
Restricted Funds	-	61,995	-	61,995
Total Funds	294,426	273,781	6,734	561,473