

Charity Registration No. 1068491

Company Registration No. 03510939 (England and Wales)

INSPIRE COUNSELLING AND TRAINING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019

INSPIRE COUNSELLING AND TRAINING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D McCahon Mr G Parnell Mr A R Saggars Dr J M Sheehan Mr N J Weaver Mr A C MacFarlane	(Appointed 21 November 2019)
Charity number	1068491	
Company number	03510939	
Registered office	The Fletcher Centre 2 Crescent Road Ipswich UK IP1 2EX	
Independent examiner	LB Group Limited (Ipswich) 7 Hydra, Orion Court Addison Way Great Blakenham Ipswich Suffolk UK IP6 0LW	

INSPIRE COUNSELLING AND TRAINING LIMITED

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 12

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2019

The Trustees present their report and financial statements for the year ended 31 August 2019.

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 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)

Objectives and activities

Inspire was established in 1992 and is dedicated to providing a caring and confidential counselling service to individuals and couples aged 18 years and over. Our counselling centre is run by Christians and all of our counsellors are professionally trained and supervised, offering a variety of counselling approaches. We have three employees. Our services are available to everyone regardless of gender, race, ethnicity, sexual orientation, ability or faith.

Inspire also offers a range of professional courses and non professional courses

- Non professional courses - workshops and teaching sessions for groups or teams covering a wide variety of subjects including listening skills, pastoral care, stress, anger, depression, grief, abuse, relationships, loss or bereavement.
- Professional Training - through an affiliation with Barnabas Counselling Training, Inspire provides training from foundation level through to diploma, the stage at which successful students become qualified to counsel, as well as a Diploma in Counselling Supervision.

Our professional courses are recognised and accredited by the Counselling and Psychotherapy Central Awarding Body.

Inspire's Vision: Inspire enables change and growth through counselling and training.

Inspire's Mission: Working with Church and community, we offer hope now and for the future. Whether through counselling or training, we provide an opportunity for you to gain new perspectives and to grow within a safe, accepting and professional relationship.

Achievements and performance

Financial review

The charity is holding approximately 1/3 of expenditure in liquid funds (after creditors). The trustees consider that the Charity's funds are sufficient, not excessive, to meet the costs of running the charities activities which continue to expand and to prudently retain reserves in accord with good governance policy and charity commission guidance.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees meet formally every two to three months to consider the running of the charity, finance, counselling and training matters and future operations. In addition the Trustees meet informally and are in regular communication to exchange opinions and discuss charity activities.

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:

Mr K J Donaldson (Resigned 31 August 2019)

Mrs K Mills (Resigned 17 July 2020)

Mr D McCahon

Mr G Parnell

Mr A R Sagers

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

Dr J M Sheehan
Mr N J Weaver
Mr A C MacFarlane

(Appointed 21 November 2019)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Trustees.



Mr A C MacFarlane

Trustee

Dated: 20 August 2020

INSPIRE COUNSELLING AND TRAINING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSPIRE COUNSELLING AND TRAINING LIMITED

I report to the Trustees on my examination of the financial statements of Inspire Counselling and Training Limited (the charity) for the year ended 31 August 2019.

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.



Christopher Annis, FCA
LB Group Limited (Ipswich)

7 Hydra, Orion Court
Addison Way
Great Blakenham
Ipswich
Suffolk
IP6 0LW
UK

Dated: 20 April 2020.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2019

	Notes	Unrestricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	20,622	20,622	17,602	17,602
Charitable activities	4	100,264	100,264	70,405	70,405
Investments	5	88	88	24	24
Total income		<u>120,974</u>	<u>120,974</u>	<u>88,031</u>	<u>88,031</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>126,047</u>	<u>126,047</u>	<u>98,279</u>	<u>98,279</u>
Net expenditure for the year/ Net movement in funds		(5,073)	(5,073)	(10,248)	(10,248)
Fund balances at 1 September 2018		<u>38,151</u>	<u>38,151</u>	<u>48,399</u>	<u>48,399</u>
Fund balances at 31 August 2019		<u><u>33,078</u></u>	<u><u>33,078</u></u>	<u><u>38,151</u></u>	<u><u>38,151</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.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	10		1,717		1,950
Current assets					
Debtors	12	2,477		5,062	
Cash at bank and in hand		39,710		54,229	
		42,187		59,291	
Creditors: amounts falling due within one year	13	(10,826)		(23,090)	
Net current assets			31,361		36,201
Total assets less current liabilities			33,078		38,151
Income funds					
Unrestricted funds			33,078		38,151
			33,078		38,151

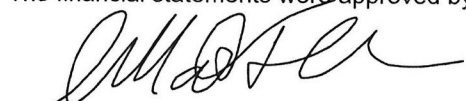
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2019.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 August 2020



Mr A C MacFarlane
Trustee

Company Registration No. 03510939

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

Charity information

Inspire Counselling and Training Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fletcher Centre, 2 Crescent Road, Ipswich, IP1 2EX, UK.

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 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 Income

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.

1.5 Expenditure

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computers & Furniture	20 % Reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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 assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Donations and gifts	20,622	17,602

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

4 Charitable activities

	2019 £	2018 £
Sales within charitable activities	100,264	70,405

5 Investments

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	88	24

6 Charitable activities

	2019 £	2018 £
Staff costs	46,373	46,500
Depreciation and impairment	439	488
Training costs	53,012	28,841
Counselling costs	7,493	7,302
Computer costs	400	711
Insurance	2,112	1,273
Marketing and Hospitality	1,408	1,532
Office supplies	372	704
Postage and delivery	569	781
Printing and reproduction	2,237	879
Refreshments	318	299
Professional fees	2,688	570
Rent	5,130	5,523
Repairs	652	207
Staff Training	75	-
Sundry Expenses	2,469	2,369
	125,747	97,979
Share of support costs (see note 7)	300	300
	126,047	98,279

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

7 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Independent Exam Fee	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
Analysed between Charitable activities	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>

8 Trustees

During the year Mr K Donaldson, a Trustee of Inspire Counselling & Training Limited received £3,277 for teaching and supervision on normal commercial terms. (2018: £2,843). Mr Donaldson resigned as trustee on 31 August 2019.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	<u>3</u>	<u>3</u>
Employment costs	2019	2018
	£	£
Wages and salaries	44,951	45,841
Other pension costs	1,422	659
	<u>46,373</u>	<u>46,500</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

10 Tangible fixed assets

	Computers & Furniture £
Cost	
At 1 September 2018	5,513
Additions	206
At 31 August 2019	5,719
Depreciation and impairment	
At 1 September 2018	3,563
Depreciation charged in the year	439
At 31 August 2019	4,002
Carrying amount	
At 31 August 2019	1,717
At 31 August 2018	1,950

11 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	2,477	5,062
Carrying amount of financial liabilities		
Measured at amortised cost	10,826	23,090

12 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Other debtors	1,601	2,991
Prepayments and accrued income	876	2,071
	2,477	5,062

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	10,526	22,593
Accruals and deferred income	300	497
	10,826	23,090

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2019

14 Related party transactions

Transactions with related parties

During the year Mr K Donaldson, a Trustee of Inspire Counselling & Training Limited received £3,277 for teaching and supervision on normal commercial terms. (2018: £2,843). Mr Donaldson resigned as trustee on 31 August 2019.