

**HARBOROUGH CHRISTIAN COUNSELLING SERVICE**  
**REGISTERED CHARITY NUMBER: 1076249**  
**ANNUAL REPORT AND ACCOUNTS**  
**YEAR ENDED 31 MARCH 2020**

**berry accountants ltd**

**CHARTERED ACCOUNTANTS**  
**BOWDEN HOUSE**  
**36 NORTHAMPTON ROAD**  
**MARKET HARBOROUGH**  
**LEICESTERSHIRE**  
**LE16 9HE**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES AND MEMBERS OF  
HARBOROUGH CHRISTIAN COUNSELLING SERVICE**

I report on the accounts of the Trust for the year ended 31 March 2020, which are set out on the following pages.

**Respective responsibilities of trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:-
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- 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.

Signed: \_\_\_\_\_

MRS R WALDEN FCCA  
BERRY ACCOUNTANTS LTD  
CHARTERED ACCOUNTANTS  
BOWDEN HOUSE  
36 NORTHAMPTON ROAD  
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LE16 9HE

Dated:

**HARBOROUGH CHRISTIAN COUNSELLING SERVICE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	2019 £
<b>INCOME</b>			
Donations	2	113,246	33,976
Other Income	3	25,252	38,085
<b>Total Income</b>		<u>138,498</u>	<u>72,061</u>
<b>EXPENDITURE</b>			
<b>Establishment</b>			
Rates		824	735
Light and Heat		1,846	2,044
Water		275	286
Insurance		388	301
Repairs, Office Equipment and Cleaning		2,652	685
Depreciation	1 & 6	<u>3,563</u>	<u>641</u>
		9,548	4,692
<b>Administration</b>			
Salaries		34,608	35,383
Stationery and Office Supplies		1,779	2,069
Telephone, Broadband and Computer Bureau		1,716	2,173
Membership Subscriptions		392	236
Independent Examination Fee		480	-
Training		7,632	17,201
Insurance	4	780	610
Twentieth Birthday Event		<u>811</u>	<u>-</u>
		48,198	57,672
<b>Total Expenditure</b>		<u>57,746</u>	<u>62,364</u>
<b>Net Income for the year</b>		80,752	9,697
Prior Year Adjustment	5	(8,072)	-
Balance brought forward at 1 April 2019		<u>108,476</u>	<u>98,779</u>
		<u>181,156</u>	<u>108,476</u>

**HARBOROUGH CHRISTIAN COUNSELLING SERVICE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Notes	2020 £	2019 £
<b>Fixed Assets</b>	<b>6</b>		
Freehold Property		189,836	189,836
Office Furniture and Equipment		<u>7,500</u>	<u>11,063</u>
		197,336	200,899
<b>Investments</b>			
Shares in Bower House Support Services Ltd	<b>8</b>	500	500
<b>Current Assets</b>			
Debtors		191	12,753
Cash		<u>96,843</u>	<u>3,083</u>
		97,034	15,836
<b>Creditors</b>			
Due in One Year	12,358		3,713
Deferred Income	<u>-</u>		<u>3,690</u>
		12,358	7,403
<b>Net Current Assets</b>		84,676	8,433
<b>NET ASSETS</b>		<u>282,512</u>	<u>209,832</u>
<b>Unrestricted Funds</b>			
Property Revaluation Reserve	<b>6</b>	101,356	101,356
General Income Fund		<u>181,156</u>	<u>108,476</u>
		<u>282,512</u>	<u>209,832</u>

**The Notes form part of the Financial Statements**

**On behalf of the Governing Body**

**Linda Gemmill - Chair**

**Dated:**

**HARBOROUGH CHRISTIAN COUNSELLING SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1 Accounting Convention**

The Accounts have been prepared under the historical cost convention, as modified by the revaluation of freehold property to market value and in accordance with the 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) and the Charities Act 2011.

**Fund Accounting**

General income funds are unrestricted funds which are available to use at the discretion of the Governing Body in furtherance of the objectives of the Charity.

**Tangible Fixed Assets and Depreciation**

Depreciation is provided to write off the cost of tangible fixed assets over their useful lives as follows:-

Freehold Property	- not provided
Office Furniture and Equipment	- historically 20% per annum - straight line basis. This year the charge has been calculated so as to bring the NBV to an estimated valuation.

The Governing Body have adopted a revaluation policy in respect of the freehold property in accordance with FRS 15. As a result, no depreciation is provided on the freehold property as the Governing Body is of the opinion the residual value is at least equal to the book value.

**2 Donations**

	<b>2020</b>	<b>2019</b>
Individual	27,189	28,676
Church and Related Organisations	4,425	4,149
Voluntary Organisations	1,632	1,151
ARC Convalescent Homes Leicester (see below)	80,000	-
	<u>£ 113,246</u>	<u>£ 33,976</u>

ARC Leicester decided in early 2018 that they should close their operations and pass on their funds to other more active charitable organisations. Discussions were held with a number of charities in similar fields to ARC, and HCCS were fortunate to be selected as a beneficiary of a wonderfully generous £80,000 share of the final distribution of assets.

**3 Other Income**

	<b>2020</b>	<b>2019</b>
Fundraising (net of costs)	5,298	6,676
Transfer from training subsidiary BHSS (no BHSS surplus this year)	-	2,916
Gift Aid (see also Note 5)	3,764	7,258
Grant from Market Harborough and the Bowdens Charity - training costs	3,690	16,310
Grant from Market Harborough and the Bowdens Charity - general costs	12,500	3,125
Other Grants	-	1,800
	<u>£ 25,252</u>	<u>£ 38,085</u>

**4 Insurance**

	<b>2020</b>	<b>2019</b>
Professional	620	486
Trustees	160	124
	<u>£ 780</u>	<u>£ 610</u>

**HARBOROUGH CHRISTIAN COUNSELLING SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5 Prior Year Adjustment**

It became clear during the year that Gift Aid claims have been overstated in error for the period 2013 to 2020. The total overstatement over that period was £9,024 of which £8,072 related to the period prior to 31 March 2019. Repayment in full has been made to HMRC.

**6 Fixed Assets**

	<b>Furniture &amp; Equipment £</b>	<b>Freehold Property £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 April 2019	31,820	217,136	248,956
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2020	<u>31,820</u>	<u>217,136</u>	<u>248,956</u>
<b>Depreciation</b>			
As at 1 April 2019	20,757	27,300	48,057
Charge for the year	3,563	-	3,563
Disposals	-	-	-
As at 31 March 2020	<u>24,320</u>	<u>27,300</u>	<u>51,620</u>
<b>Net Book Value</b>			
	<u>7,500</u>	<u>189,836</u>	<u>197,336</u>
As at 1 April 2019	<u>11,063</u>	<u>189,836</u>	<u>200,899</u>

	<b>2020</b>	<b>2019</b>
If the freehold property had not been revalued it would have been included at the following historic cost	<u>£ 78,644</u>	<u>£ 78,644</u>

The freehold property was revalued on an open market basis on 17 March 2011 by Godfrey - Payton Chartered Surveyors, Market Harborough.

**7 Property Revaluation Reserve**

	<b>2020</b>	<b>2019</b>
Refer to Note 6	<u>£ 101,356</u>	<u>£ 101,356</u>

**8 Investments**

	<b>2020</b>	<b>2019</b>
500 £1 Ordinary Shares in Bower House Support Services Ltd	<u>£ 500</u>	<u>£ 500</u>