

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2021
for
Basingstoke and District
Counselling Service

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Basingstoke and District
Counselling Service

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for the Year Ended 31 August 2021

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Basingstoke and District
Counselling Service

Report of the Trustees
for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The two principal objectives and aims of the charity are:

- 1) to relieve persons suffering from mental and emotional distress,
- 2) to provide education and training for those engaged, or wishing to be engaged, in counselling.

Significant activities

The significant activities of the charity are raising and holding funds from client contributions to achieve the aims of the charity.

Public benefit

The trustees consider the public benefit criteria during decision-making. The trustees are of the opinion that the activities of the charity, described in its objectives and aims, fulfil its public benefit obligations.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which is sufficient to cover three months' unrestricted expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 16th May 1990, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Prospective new trustees are normally proposed by an existing trustee and voted onto the board at a trustees meeting.

Organisational structure

Management of the charity is delegated to the trustees, who meet on a quarterly basis to administer the charity. A Director is appointed by the trustees to manage the day to day operation of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

900559

Principal address

Goldings
London Road
Basingstoke
Hampshire
RG21 4AN

Trustees

J Bellis
N Russell
J Coulson
J Fowler
S Kotek
D Waters
C O'Hanlon

Chairman

Basingstoke and District
Counselling Service

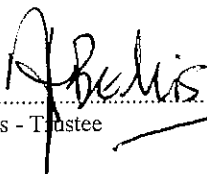
Report of the Trustees
for the Year Ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Approved by order of the board of trustees on 22/6/2022 and signed on its behalf by:


.....
J F Bellis - Trustee

Independent Examiner's Report to the Trustees of
Basingstoke and District
Counselling Service

Independent examiner's report to the trustees of Basingstoke and District Counselling Service

I report to the charity trustees on my examination of the accounts of Basingstoke and District Counselling Service (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Kevin Wheeler FCA
Wheeler & Co Ltd
Chartered Accountants
The Shrubbery
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Date: 23.6.22

Basingstoke and District
Counselling Service

Statement of Financial Activities
for the Year Ended 31 August 2021

		Year Ended 31.8.21 Unrestricted funds £	Period 1.10.19 to 31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	118,098	117,147
Charitable activities	5		
To meet the charitable objectives of the charity		60,303	42,019
Other trading activities	3	2,586	828
Investment income	4	3	68
Total		180,990	160,062
 EXPENDITURE ON			
Raising funds		644	838
Charitable activities	6		
To meet the charitable objectives of the charity		50,081	40,760
Other		118,125	88,525
Total		168,850	130,123
 NET INCOME		12,140	29,939
 RECONCILIATION OF FUNDS			
Total funds brought forward		72,844	42,905
 TOTAL FUNDS CARRIED FORWARD		84,984	72,844

The notes form part of these financial statements

Basingstoke and District
Counselling Service

Balance Sheet
31 August 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
CURRENT ASSETS			
Debtors	12	4,418	4,874
Cash at bank		91,198	83,001
		<u>95,616</u>	<u>87,875</u>
CREDITORS			
Amounts falling due within one year	13	(10,632)	(15,031)
NET CURRENT ASSETS		<u>84,984</u>	<u>72,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		84,984	72,844
NET ASSETS		<u>84,984</u>	<u>72,844</u>
FUNDS	14		
Unrestricted funds		84,984	72,844
TOTAL FUNDS		<u>84,984</u>	<u>72,844</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/6/2022 and were signed on its behalf by:


.....
J F Bellis - Trustee

Basingstoke and District
Counselling Service

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Tangible fixed assets

All assets acquired by the charity are charged as an expense in the year of acquisition.

2. DONATIONS AND LEGACIES

	Year Ended	Period 1.10.19 to 31.8.20
	31.8.21	31.8.20
	£	£
Client contributions	83,732	72,292
Grants and donations	34,366	44,495
Gift aid	-	360
	<u>118,098</u>	<u>117,147</u>

Grants and donations include grant income of £8,705 (2020 - £31,239) in respect of local authority Covid support and £7,306 (2020 - £8,118) in furlough support.

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

3. OTHER TRADING ACTIVITIES

	Year Ended 31.8.21 £	Period 1.10.19 to 31.8.20 £
Fundraising events	2,586	828
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	Year Ended 31.8.21 £	Period 1.10.19 to 31.8.20 £
Deposit account interest	3	68
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 31.8.21 To meet the charitable objectives of the charity £	Period 1.10.19 to 31.8.20 Total activities £
Training fees	60,303	42,019
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
To meet the charitable objectives of the charity	50,081
	<u> </u>

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.8.21 £	Period 1.10.19 to 31.8.20 £
Counselling supervision	22,145	22,610
Training fees and costs	27,061	17,151
Counsellors' expenses	875	999
	<u>50,081</u>	<u>40,760</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	116,494	1,121	510	118,125
	<u>116,494</u>	<u>1,121</u>	<u>510</u>	<u>118,125</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.8.21 7	Period 1.10.19 to 31.8.20 6
Administration and support	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

11. FUND ACCOUNTING

The charity established an Assistance Fund during the year from grant funding from Basingstoke & Deane Borough Council. The purpose of this fund is to provide free of charge counselling to clients.

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	863	4,874
Prepayments	3,555	-
	<u>4,418</u>	<u>4,874</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	10,632	15,031
	<u>10,632</u>	<u>15,031</u>

14. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At
	£	£	31.8.21
			£
Unrestricted funds			
General fund	72,844	4,595	77,439
Assistance Fund	-	7,545	7,545
	<u>72,844</u>	<u>12,140</u>	<u>84,984</u>
TOTAL FUNDS	<u>72,844</u>	<u>12,140</u>	<u>84,984</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	173,445	(168,850)	4,595
Assistance Fund	7,545	-	7,545
	<u>180,990</u>	<u>(168,850)</u>	<u>12,140</u>
TOTAL FUNDS	<u>180,990</u>	<u>(168,850)</u>	<u>12,140</u>

Comparatives for movement in funds

	At	Net movement in funds	At
	1.10.19	£	31.8.20
	£		£
Unrestricted funds			
General fund	42,905	29,939	72,844
	<u>42,905</u>	<u>29,939</u>	<u>72,844</u>
TOTAL FUNDS	<u>42,905</u>	<u>29,939</u>	<u>72,844</u>

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,062	(130,123)	29,939
TOTAL FUNDS	<u>160,062</u>	<u>(130,123)</u>	<u>29,939</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

Basingstoke and District
Counselling Service

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	Year Ended 31.8.21 £	Period 1.10.19 to 31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Client contributions	83,732	72,292
Grants and donations	34,366	44,495
Gift aid	-	360
	<hr/> 118,098	<hr/> 117,147
Other trading activities		
Fundraising events	2,586	828
Investment income		
Deposit account interest	3	68
Charitable activities		
Training fees	60,303	42,019
	<hr/> 60,303	<hr/> 42,019
Total incoming resources	180,990	160,062
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	644	838
Charitable activities		
Counselling supervision	22,145	22,610
Training fees and costs	27,061	17,151
Counsellors' expenses	875	999
	<hr/> 50,081	<hr/> 40,760
Support costs		
Management		
Wages	83,153	67,721
Pensions	2,109	1,732
Rent and services	5,027	9,073
Insurance	1,029	753
Telephone	1,357	1,076
Postage and stationery	394	1,801
Equipment purchases	4,140	535
Cleaning	492	616
Repairs and renewals	10,187	-
Computer support costs	4,080	915
Bookkeeping	2,409	1,632
Carried forward	114,377	85,854

This page does not form part of the statutory financial statements

Basingstoke and District
Counselling Service

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	Year Ended 31.8.21 £	Period 1.10.19 to 31.8.20 £
Management		
Brought forward	114,377	85,854
Sundries	2,117	1,713
	<hr/> 116,494	<hr/> 87,567
 Finance		
Bank charges	1,121	508
 Governance costs		
Accountancy and legal fees	510	450
	<hr/> 168,850	<hr/> 130,123
Total resources expended		
	<hr/> 12,140	<hr/> 29,939
Net income	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements