

# **BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED**

**31ST AUGUST 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2022. 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.

The reserves are currently less than three months overheads, and the trustees are taking action to resolve this.

### **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.

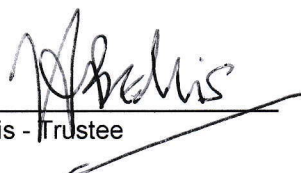
#### **Recruitment and appointment of new trustees**

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. Directors are appointed by the trustees to manage the day to day operation of the charity.

Approved by order of the board of trustees on 22/3/23 and signed on its behalf by:

  
J F Bellis - Trustee

**BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31ST AUGUST 2022**

REGISTERED CHARITY NUMBER: 900559

## **BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number: 900559

Principal address: Goldings  
London Road  
Basingstoke  
RG21 4AN

Trustees: J Bellis (Chair)  
N Russell  
J Coulson  
J Fowler  
S Kotecha  
D Waters (resigned October 2022)  
C O'Hanlon

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

Bankers CAF Bank

# **BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

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# **BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

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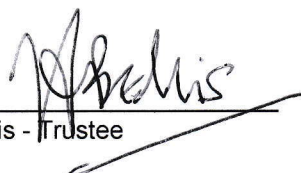
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Approved by order of the board of trustees on 22/3/23 and signed on its behalf by:

  
J F Bellis - Trustee



# **BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

## **STATEMENT OF FINANCIAL ACTIVITIES**

### **FOR THE YEAR ENDED**

**31ST AUGUST 2022**

|  | <b>Notes</b> | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|--|--------------|-------------------|-------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                |              |                   |                   |
| <b>Donations and legacies</b>                    | <b>2</b>     | 131,449           | 118,098           |
| <b>Charitable activities</b>                     |              |                   |                   |
| To meet the charitable objectives of the charity | <b>5</b>     | 57,928            | 60,303            |
| <b>Other trading activities</b>                  | <b>3</b>     | 331               | 2,586             |
| <b>Investment income</b>                         | <b>4</b>     | 26                | 3                 |
|  |              | <hr/>             | <hr/>             |
| <b>TOTAL INCOME</b>                              |              | 189,734           | 180,990           |
| <br><b>EXPENDITURE ON</b>                        |              |                   |                   |
| <b>Raising funds</b>                             |              | 4,114             | 644               |
| <b>Charitable activities</b>                     |              |                   |                   |
| To meet the charitable objectives of the charity | <b>7</b>     | 60,517            | 50,081            |
| Other  | <b>8</b>     | 181,014           | 118,125           |
|  |              | <hr/>             | <hr/>             |
| <b>TOTAL EXPENDITURE</b>                         |              | 245,645           | 168,850           |
|  |              | <hr/>             | <hr/>             |
| <b>NET (DEFICIT) / INCOME</b>                    |              | (55,911)          | 12,140            |
| <br><b>RECONCILIATION OF FUNDS</b>               |              |                   |                   |
| Total funds brought forward                      |              | 84,984            | 72,844            |
| <b>TOTAL FUNDS CARRIED FORWARD</b>               |              | <hr/> <hr/>       | <hr/> <hr/>       |

# BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

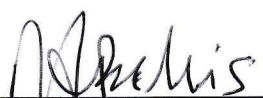
## BALANCE SHEET

AS AT 31ST AUGUST 2022

|   | Notes | 2022<br>£       | £             | 2021<br>£       | £             |
|---|-------|-----------------|---------------|-----------------|---------------|
| <b>Current Assets</b>                                 |       |                 |               |                 |               |
| Debtors   | 12    | 3,085           |               | 4,418           |               |
| Cash at bank and in hand                              |       | 57,699          |               | 91,198          |               |
|   |       | <u>60,784</u>   |               | <u>95,616</u>   |               |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(31,711)</u> |               | <u>(10,632)</u> |               |
| <b>Net current assets</b>                             |       |                 | 29,073        |                 | 84,984        |
| <b>Total assets less current liabilities</b>          |       |                 | 29,073        |                 | 84,984        |
| <b>Net assets</b>                                     |       |                 | <u>29,073</u> |                 | <u>84,984</u> |
| <b>Funds</b>  |       |                 |               |                 |               |
| Unrestricted funds                                    | 14    | 29,073          |               | 84,984          |               |
|   |       | 0               |               | 0               |               |
| <b>Total funds</b>                                    |       |                 | <u>29,073</u> |                 | <u>84,984</u> |

### Approval

These financial statements were approved by the Board of Trustees and authorised for issue on 22/3/23.....and signed on its behalf by:

  
\_\_\_\_\_  
J F Bellis - Trustee

# BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED

31ST AUGUST 2022

#### 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.

Restrictive 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

|                      | 2022<br>£      | 2021<br>£      |
|----------------------|----------------|----------------|
| Client contributions | 110,675        | 83,732         |
| Grants and donations | 20,774         | 34,366         |
|                      | <hr/>          | <hr/>          |
| Total                | <u>131,449</u> | <u>118,098</u> |

Grants and donations include grant income of £0 (2021 - £8,705) in respect of local authority Covid support and £0 (2021 - £7,306) in furlough support



# BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED

31ST AUGUST 2022

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| <b>3 OTHER TRADING ACTIVITIES</b>                |                |                |
| Fundraising events                               | 331            | 2,586          |
|  | <u>331</u>     | <u>2,586</u>   |
| <b>4 INVESTMENT INCOME</b>                       |                |                |
| Deposit account interest                         | <u>26</u>      | <u>3</u>       |
| <b>5 INCOME FROM CHARITABLE ACTIVITIES</b>       |                |                |
| Training fees                                    | <u>57,928</u>  | <u>60,303</u>  |
| <b>6 CHARITABLE ACTIVITIES COSTS</b>             |                |                |
| To meet the charitable objectives of the charity | <u>60,517</u>  | <u>50,081</u>  |
| <b>7 DIRECT COSTS OF CHARITABLE ACTIVITIES</b>   |                |                |
| Counselling supervision                          | 17,071         | 22,145         |
| Counsellors                                      | 11,443         | 0              |
| Training fees and costs                          | 30,740         | 27,061         |
| Counsellors' expenses                            | 0              | 875            |
|  | <u>59,253</u>  | <u>50,081</u>  |
| <b>8 SUPPORT COSTS</b>                           |                |                |
| Other resources expended                         |                |                |
| Management                                       | 174,122        | 116,494        |
| Finance  | 1,351          | 1,121          |
| Governance costs                                 | 5,541          | 510            |
|  | <u>181,014</u> | <u>118,125</u> |

## **BASINGSTOKE AND DISTRICT COUNSELLING SERVICE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)**

#### **FOR THE YEAR ENDED**

**31ST AUGUST 2022**

#### **9 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st August 2022 nor for the period ended 31st August 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st August 2022 nor for the period ended 31st August 2021.

#### **10 STAFF COSTS**

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

|                            | <b>2022</b> | <b>2021</b> |
|----------------------------|-------------|-------------|
| Administration and support | <u>13</u>   | <u>7</u>    |

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

#### **11 FUND ACCOUNTING**

The charity established an Assistance Fund during the year ending 31st August 2022 from grant funding from Basingstoke & Deane Borough Council.

The purpose of the fund was to provide free of charge counselling to clients.

This fund has now been fully utilised.

#### **12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | £                 | £                 |
|---------------|-------------------|-------------------|
| Other debtors | 0                 | 863               |
| Prepayments   | 3,085             | 3,555             |
|               | <u>          </u> | <u>          </u> |
|               | <u>3,085</u>      | <u>4,418</u>      |

#### **13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              |               |               |
|------------------------------|---------------|---------------|
| Accruals and deferred income | <u>31,711</u> | <u>10,632</u> |
|------------------------------|---------------|---------------|

#### **14 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st August 2022.

# BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED

31ST AUGUST 2022

#### 15 MOVEMENT IN FUNDS

|                           | At<br>01/09/2021 | Net<br>Movement<br>in funds | At<br>31/08/2022 |
|---------------------------|------------------|-----------------------------|------------------|
| <b>Unrestricted funds</b> |                  |                             |                  |
| General fund              | 77,439           | (48,366)                    | 29,073           |
| Assistance fund           | 7,545            | (7,545)                     | 0                |
| <b>TOTAL FUNDS</b>        | <b>84,984</b>    | <b>(55,911)</b>             | <b>29,073</b>    |

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

| Year ending 31st August 2022 | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|------------------------------|-----------------------|-----------------------|----------------------|
| <b>Unrestricted funds</b>    |                       |                       |                      |
| General fund                 | 189,734               | (245,645)             | (55,911)             |
| Assistance fund              | 0                     | 0                     | 0                    |
| <b>TOTAL FUNDS</b>           | <b>189,734</b>        | <b>(245,645)</b>      | <b>(55,911)</b>      |

Comparatives for movement in funds

|                           | At<br>01/09/2020 | Net<br>Movement<br>in funds | At<br>31/08/2021 |
|---------------------------|------------------|-----------------------------|------------------|
| <b>Unrestricted funds</b> |                  |                             |                  |
| General fund              | 72,844           | 4,595                       | 77,439           |
| Assistance fund           | 0                | 7,545                       | 7,545            |
| <b>TOTAL FUNDS</b>        | <b>72,844</b>    | <b>12,140</b>               | <b>84,984</b>    |

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

| Year ending 31st August 2021 | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|------------------------------|-----------------------|-----------------------|----------------------|
| <b>Unrestricted funds</b>    |                       |                       |                      |
| General fund                 | 173,445               | (168,850)             | 4,595                |
| Assistance fund              | 7,545                 | 0                     | 7,545                |
| <b>TOTAL FUNDS</b>           | <b>180,990</b>        | <b>(168,850)</b>      | <b>12,140</b>        |

## **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 31st August 2022.

### **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

### **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



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

Date: 23rd March 2023