

**THE STEVEN JAMES PRACTICE**  
**(A Company Limited by Guarantee)**

**Company Number**                      **5278016**

**Report and Financial Statements**  
**For the year ended 31 March 2018**

**NEWTON MAGNUS**  
**Chartered Certified Accountants**

Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

# THE STEVEN JAMES PRACTICE

## Report and Financial Statements For the year ended 31 March 2018

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## **THE STEVEN JAMES PRACTICE**

### **Reference and Administrative Details**

<b>Governing Instrument</b>	Memorandum and Articles of Association
<b>Status</b>	The company does not have share capital and is limited by guarantee.
<b>Company Registration Number</b>	5278016
<b>Charity Registration Number</b>	1108220
<b>Trustees (Directors) at the date of this report</b>	GA Rouquette V Goodier R Rouquette DJ Corben
<b>Principal Address (and Registered Office)</b>	52a Poole Road Bournemouth Dorset BH4 9DZ
<b>Bankers</b>	HSBC Old Christchurch Road Bournemouth Dorset BH1 4BG
<b>Independent Examiner</b>	C Dunn FCCA Newton Magnus Chartered Certified Accountants & Registered Auditors Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

## **THE STEVEN JAMES PRACTICE**

### **Trustees (Directors) Report for the Financial Year Ending 31 March 2018** **Structure, Governance and Management** **Governing Document**

The Steven James Practice is a charitable company limited by guarantee (Charity Registration number 1108220, Company Registration number 5278016), incorporated on 4 November 2004 and registered as charity on 22 February 2005. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. The address of its principal office is 52A Poole Road, Bournemouth, Dorset BH4 9DZ. It also operates outposts in Devon, North Dorset, and Somerset.

#### **Recruitment and Appointment of Management Committee**

The directors of the company are charity trustees for the purpose of charity law and directors under the Company's Articles. Under the requirements of the Memorandum and Articles of Association, the members of the directors are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

All trustees give their time voluntarily and receive no benefit from the charitable company.

Traditional business, medical and counselling skills are well represented on the Management Committee: Guy Rouquette, the Chair, is a former investment banker and former University Associate Lecturer, Darcy Corben is a company's Finance Director, Ruth Marshall, a retired counsellor supervisor and mental health consultant and Dr. Valerie Goodier, a retired psychiatrist.

#### **Trustee Induction and Training**

The majority of present Trustees have been in their position for many years and are familiar with the work of the charitable company.

New trustees are briefed by one of the charity's trustees on the charitable company, its aims and objectives including:

- The obligation of board members
- The main documents which set out the operational framework for the charitable company including the Memorandum and Articles of Association.
- The financial position of the organisation including the last set of audited financial statements and funding streams.
- The charity values, future plans and objectives.

All trustees are provided with a copy of CC3, "The Essential Trustee Guide" and CC60 "Hallmarks of an Effective Charity".

## **The Steven James Practice**

### **Report Financial Year ending 31 March 2018**

#### **Risk Management**

The Management Committee conducts periodical reviews of the major risks to which the charitable company is exposed, in particular, those relating to its operations and finance. The Management Committee is satisfied that systems are in place to limit exposure to the risks.

Internal control risks are minimised by the implementation of internal policies and procedures including policies governing the authorisation of any material disbursements. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Finally, the charity has made arrangements to cover all the insurable risks identified in this assessment. The charity has the following insurance policies in place:

- £10 million in public liability insurance for the business
- £10 million professional indemnity insurance for each of its counsellors

From its inception, the charity has faced significant operational and financial risks including the possible loss of its contracts, the incapacity of one of more of its trustees to carry his/her functions, or a failure to secure sufficient charitable funding to cover any annual operational deficit, which may develop. To mitigate these risks, the Board has minimised the charity's fixed costs and has developed strong relationships with a few funding organisations.

#### **Organisation Structure**

The Board of Trustees is responsible for the strategic direction and policy of the charity. It meets approximately six times a year. Day to day responsibility for the provision of services rests with the Practice Manager who is responsible for ensuring that the charitable company delivers the services specified, meets key performance targets and stays within the agreed budget.

#### **Related Institutions**

The Charity works closely with institutions that are in contact with community institutions that can provide support to its beneficiaries. These institutions include addiction related services such as alcohol and gambling services, local medical surgeries, supported housing groups, probation services etc.

#### **Objectives and Activities**

The trustees have given due regard to the Charity Commission guidance on public benefit.

The charity activities have fluctuated over time in line with the need of its beneficiaries.

## **The Steven James Practice**

### **Report Financial Year ending 31 March 2018**

The charity was initially established to improve the lives of people infected with or affected by Blood Borne Viruses.

BBVs are viruses that some people carry in their blood. BBVs include HIV, which damages the immune system, and hepatitis B or C, which damage the liver. They may cause severe symptoms in certain people and few or no symptoms in other. The viruses can be transmitted to another person whether the carrier of the virus is ill or not.

This led the charity to focus on providing support, through face-to-face counselling, to people who were suffering from HIV, Hepatitis B and C, to injecting drug users, past blood transfusion recipients, and the wider community engaging in casual sex. People affected by these faced possible ostracism, fear, depression and poverty. We have been able to help alleviate some of these issues through our own counselling and, where appropriate, by arranging referrals to other services where assistance is needed in relation to housing, debt or social services.

However, it became progressively apparent that any addiction such as alcoholism or problem gambling, eating disorders, depression, childhood abuse etc. could put people at risk for BBVs as it could be source of stress and depression, leading one to neglect one's health, getting involved into more serious addictions, engaging in casual sex etc. This led the charity to amend its Objects in 2013 to make it clear that its counselling and educational mission also extended to all those *at risk* of catching blood borne viruses.

While these changes took place, medical advances and increased public awareness have contributed to make blood borne diseases increasingly similar to other chronic diseases.

Over the past 15 years the number of new HIV diagnoses has been declining and the outlook for people living with HIV in the UK has changed considerably, with better treatment, increased survival and improved quality of life. Improvements in treatment coverage have also significantly reduced the risk of transmission. At the same time, stronger anti-discrimination laws and policies protecting human rights have contributed towards an improved quality of life for people living with HIV.

Simultaneously, there has been fall in deaths from serious hepatitis C-related liver disease which is likely the result of increased treatment. With new direct acting antiviral drugs, Hepatitis C is a curable infection, and it is the UK aspiration to support the World Health Organization (WHO) in its goal to eliminate it as a major public health threat by 2030 at the latest.

As these illnesses ceased to be the scourge they were, Local Authorities faced with major cuts in the budget contribution they receive from central government reviewed the support they provide in this area.

**Report Financial Year ending 31 March 2018**

In 2017, as part of the reorganisation of Dorset local health services, the contract for HIV services the Borough of Poole had given to the charity since 2004 was terminated and the contract for complex needs was incorporated into a £1.1 million multi-facet contract which was put to public tender. The geographical scope and the complexity of this tender made it beyond the capacity of the charity and we did not submit an offer for it.

With the termination of these contracts, the charity activities became concentrated on the contract it has with GamCare for the delivery of counselling services to problem gamblers.

The Board is conscious that the link between the charity's object and its activities needs to be strengthened and is actively exploring various avenues to do so including a change in the charity's objects, new service contracts and the integration of the charity into a larger charitable company.

**Performance**

2017/18 was marked by two significant developments: the service contracts the charity had with the Borough of Poole came to an end, and the charity completed the relocation of its main office from Poole to Bournemouth to allow the redevelopment of its old office premises into new nursing homes.

In the faces of these changes, the charity continued to perform well, delivering a total of 1,715 counselling sessions to 344 clients.

The charity BBV and drug addiction counselling service was reduced in mid year and terminated in September 2017 which accounts for the reduction of activities in this area. The charity delivered 171 face to-face counselling sessions to 11 clients under this contract compared to 358 sessions to 42 clients in the preceding year.

The counselling service the charity runs in partnership with GamCare for problematic gamblers continued to perform well. The challenges that this client group faces often include loss of employment and deteriorating relationships. Additionally, these individuals have frequently to cope with considerable financial difficulties, including bankruptcy and issues around criminality because of fraud and/or thefts. There are also often issues around secrecy and deceit that make day-to-day living psychologically exhausting.

Last year, the charity delivered 1,443 hours of counselling to 325 clients under this program in the Dorset, Devon and Somerset regions compared to 1,769 hours to 295 clients in the preceding year. The reduction in the number of counselling hours and the simultaneous increase in the number of clients is the result of a new policy which aims at optimizing the use of resources allocated to this area.

## **The Steven James Practice**

### **Report Financial Year ending 31 March 2018**

GamCare has now finalized its own funding for the next three years which will enable it to fund the charity's contract for this period. Our contract for 2018/19 was increased by 34.4% over the preceding year.

Finally, the Practice also provides counselling services to a small number of private clients. The challenges these individuals face may include holding down a job, managing a difficult marital relationship or parenting children whilst living with significant psychological distress. The counsellors assist them in exploring changes in relationships, self-esteem, confidence, mood, work, past issues, and in dealing with trauma, conflict or depression, to name but a few issues of possible concern. In 2017/18, the charity offered 101 counselling sessions to 11 clients.

### **Financial Review**

For the second year in a row, the charity was able to meet its objective to reduce its dependency on year-to year donations by generating a profit from its contract activities.

In the year to 31 March 2018, it reported a loss of £3,191 on its ordinary activities compared to a profit of £6,264 in the year to March 2017, a profit of £5,857 in the year to March 2016 and a deficit of £1,471 in the year to March 2015. This result was achieved through both increased revenues and continued tight cost controls.

Incoming resources, other than charity donations, rose to £125,353 from £123,279 in the year to 31 March 2017. Over the period, expenses went up from £118,128 in 2016/17 to £129,659 in 2017/18

The charity did not call for support from the Alice Ellen Cooper-Dean Charitable Foundation or the Valentine Charitable Trust, which had provided it with grants of £20,000 in the preceding year to cover the cost of its relocation. Grants for the year were thus limited to £80.00. After new premises costs of £14,536 the Charity showed a net loss of £4,226 for the year. Capital reserves at the end of the year amounted to £125,149.

The charity will face a few challenging years as it copes with lower revenue streams and higher rental expenses. These factors will have their full effect in 2018/19. We remain confident however that the strength of its staff and strong capital reserves will enable it to overcome these tests and continue to offer high quality services to its beneficiaries.

### **Reserve Policy**

The charity operates in a very difficult environment. Its revenues are small, highly concentrated and short term in nature, which makes its future uncertain. The Board has therefore pursued various operational policies to mitigate the risks the company



## The Steven James Practice

### Report Financial Year ending 31 March 2018

faces. These policies include working on diversifying and protecting existing sources of income, reducing fixed costs, and avoiding staff turnover. Finally, it has adopted a reserve policy, which calls for building a reserve of £125,000 to address any remaining unforeseen or planned expenses.

### Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which 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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

### Accountants

Newton Magnus Ltd, Arrowsmith Court, Station Approach, Broadstone, Dorset BH18 8AT the charitable company's accountants during the year have expressed their willingness to continue in that capacity.

The charity financial statements are prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP) published in 2005, the financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 (Section 419(2)) and the Charities Act 2011.

Approved by the Management Committee on 28<sup>th</sup> November 18 and signed on its behalf by:

Guy Rouquette  
(Director)

## **THE STEVEN JAMES PRACTICE**

### **Financial Statements Year Ended 31 March 2018**

Independent Examiner's Report to The Steven James Practice.

I report on the financial statements of The Steven James Practice for the year ended 31 March 2018, which are set out on pages 9 to 16.

#### **Respective responsibilities**

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 145 of the Charities Act 2011 (the 2011 Act) or Part 16 of the Companies Act 2006 and that an independent examination is required.

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.

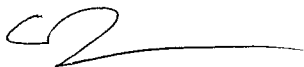
#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions of the Charity Commissioners. 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 financial statements, and seeking explanations 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 financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with sect Companies Act and section 130 of the 2011 Act; and to prepare accounts which accord with the accounting with the accounting requirements of the 2011 Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 28 December 2018



C Dunn FCCA  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset BH18 8AT

**THE STEVEN JAMES PRACTICE**  
**Statement of Financial Activities**  
**For the year ended 31 March 2018**

**Income and Expenditure**

	Notes	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Donations	2	80	-	80	20,145
Incoming resources from charitable activities	3	125,348	-	125,348	123,272
Investment income	4	5	-	5	7
<b>Total incoming resources</b>		<u>125,433</u>	<u>-</u>	<u>125,433</u>	<u>143,424</u>
<b>Resources expended</b>					
Charitable activities	11	129,659	-	129,659	118,128
<b>Total resources expended</b>		<u>129,659</u>	<u>-</u>	<u>129,659</u>	<u>118,128</u>
<b>Net income/(expenses) for the year</b>		<u>(4,226)</u>	<u>-</u>	<u>(4,226)</u>	<u>25,296</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		129,374	-	129,374	104,078
Transfer between funds		-	-	-	-
<b>Total funds carried forward</b>		<u>125,149</u>	<u>-</u>	<u>125,149</u>	<u>129,374</u>

All of the company's activities are classed as continuing  
The company had no gains or losses other than those shown above  
The notes on pages 11 to 16 form part of these accounts

# THE STEVEN JAMES PRACTICE

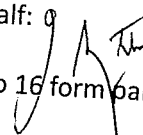
## Balance Sheet As at 31 March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
<b>Fixed assets</b>					
Tangible assets	5	395	-	395	405
<b>Current assets</b>					
Debtors					
Cash at bank and in hand	6	4,566	-	4,566	19,330
		134,564		134,564	134,319
		139,130	-	139,130	153,649
<b>Creditors: amounts falling due within one year</b>	7	(14,376)	-	(14,376)	(24,680)
<b>Net current assets</b>		124,754	-	124,754	128,969
<b>Total assets less current liabilities</b>		125,149	-	125,149	129,374
<b>Net assets</b>					
<b>The funds of the charity</b>					
Restricted Funds	8	-	-	-	-
Designated Funds					
Unrestricted Funds	9	-	-	-	20,000
		125,149	-	125,149	109,374
<b>Total charity funds</b>		125,149	-	125,149	129,374

The trustee's are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 28 November 2018  
and signed on their behalf:  G Rouquette

The notes on pages 11 to 16 form part of these accounts

## THE STEVEN JAMES PRACTICE

### Notes to the Accounts

For the year ended 31 March 2018

#### 1. Accounting Policies

The financial statements have been prepared in accordance with Statement of Recommended Practice - Accounting and Reporting by Charities (SORP) FRS 102, the Companies Act 2006 and Charities Act 2011.

The presenter currency is British Pounds (£)

The Charity is a Charitable Company which was incorporated in England and Wales

Other details about the Charity can be found on page 1

#### **Recognition of incoming resources**

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Recognition of investment income**

Investment income is included in the accounts when receivable.

#### **Recognition of resources expended**

Resources expended are included in the Statement of Financial Activities when a liability is incurred.

#### **Governance costs**

Includes the cost of the preparation and examination of the statutory accounts, the cost of trustees meeting, and any legal advice to trustees on governance or constitutional matters.

#### **Assets**

These are capitalised if they can be used for more than one year, and cost in excess of £100. They are valued at cost or if gifted at the value to the charity on receipt.

#### **Fund Accounting**

The General Fund is an unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for specific purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the accounts.

Incoming resources and resources expended are allocated to the Funds on a direct or time apportioned bases as appropriate.

#### **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Plant and machinery	25% reducing balance, 3 years straightline
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# THE STEVEN JAMES PRACTICE

## Notes to the Accounts

For the year ended 31 March 2018

### 2. Voluntary Income

	General Funds £	Restricted Funds £	2018 £	2017 £
Valentine Charitable Fund	-	-	-	10,000
Alice Ellen Cooper Dean Charitable Foundation	-	-	-	10,000
Other	80	-	80	145
	<u>80</u>	<u>-</u>	<u>80</u>	<u>20,145</u>

### 3. Incoming resources from charitable activities

	General Fund £	Restricted Fund £	2018 £	2017 £
Borough of Poole	31,677	-	31,677	26,314
Gamcare	81,869	-	81,869	84,100
Private clients with room rental	11,667	-	11,667	12,858
Other	135	-	135	-
	<u>125,348</u>	<u>-</u>	<u>125,348</u>	<u>123,272</u>

### 4 Investment income

	General Fund £	Restricted Fund £	2018 £	2017 £
Bank interest	5	-	5	7
	<u>5</u>	<u>-</u>	<u>5</u>	<u>7</u>

# THE STEVEN JAMES PRACTICE

## Notes to the Accounts - continued For the year ended 31 March 2018

5 Fixed assets	Land and buildings	Plant and machinery	Total
<b>Cost</b>			
At 1 April 2018	4,795	7,001	11,796
Additions	-	235	235
	<hr/>	<hr/>	<hr/>
At 31 March 2018	4,795	7,236	12,031
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2018	4,795	6,596	11,391
Charge for the year	-	245	245
	<hr/>	<hr/>	<hr/>
At 31 March 2018	4,795	6,841	11,636
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2018	-	395	395
At 31 March 2017	-	405	405
	<hr/>	<hr/>	<hr/>

A small amount of furniture was donated to The Steven James Practice, this has not been included in the accounts.

6 Debtors	General Fund £	Restricted Fund £	2018 £	2017 £
Other debtors	3,999	-	3,999	15,910
Prepayments	567	-	567	3,420
	<hr/>	<hr/>	<hr/>	<hr/>
	4,566	-	4,566	19,330
	<hr/>	<hr/>	<hr/>	<hr/>

### 7 Creditors: amounts falling due within one year

	General Fund £	Restricted Fund £	2018 £	2017 £
Salaries	2,733	-	2,733	1,929
Other creditors and accruals	9,814	-	9,814	7,668
Other taxes and social security cost	1,829	-	1,829	873
Accrued income	-	-	-	14,210
	<hr/>	<hr/>	<hr/>	<hr/>
	14,376	-	14,376	24,680
	<hr/>	<hr/>	<hr/>	<hr/>

**THE STEVEN JAMES PRACTICE**  
**Notes to the Accounts - continued**  
**For the year ended 31 March 2018**

**8 Restricted Funds**

Balance 1st April 2017 £	Incoming Resources £	Outgoing Resources £	Transfer to unrestricted funds £	Balance 31st March 2018 £
-	-	-	-	-
-	-	-	-	-

**9 Designated Funds**

Both the Alice Ellen Cooper-Dean Charitable Foundation and Valentine Charitable Trust donations have been designated by the trustees for use in the upcoming move of premises. The total received was £20,000.

Balance 1st April 2017 £	Incoming Resources £	Outgoing Resources £	Balance 31st March 2018 £
20,000	-	(20,000)	-

The move expenditure above £20,000 was funded by the unrestricted funds.

**10 Analysis of assets by fund**

	Un-restricted	Restricted	Total
Tangible assets	395	-	395
Debtors	4,566	-	4,566
Cash at bank	134,564	-	134,564
Creditors	(14,376)	-	(14,376)
	<u>125,149</u>	<u>-</u>	<u>125,149</u>



# THE STEVEN JAMES PRACTICE

## Notes to the Accounts - continued For the year ended 31 March 2018

### 11 Resources expended

	General Funds £	Restricted Funds £	2018 £	2017 £
<b>Charitable activities</b>				
<b>Employee costs</b>				
Wages and salaries	32,122	-	32,122	24,702
Pension cost	107	-	107	92
Administration fees	635	-	635	2,170
Counsellors (freelance) and consulting	50,154	-	50,154	63,922
Staff training and welfare	3,933	-	3,933	2,758
Travel and subsistence	736	-	736	1,083
<b>Premises costs</b>				
New premise costs	14,536	-	14,536	-
Rent	14,323	-	14,323	11,000
Room rental	-	-	-	200
Rates	234	-	234	190
Light and heat	2,759	-	2,759	2,134
Cleaning	1,004	-	1,004	994
<b>Administrative expenses</b>				
Telephone	1,336	-	1,336	1,516
Stationery and printing	3,568	-	3,568	2,427
Website and internet	176	-	176	-
Bank charges	4	-	4	8
Insurance	1,146	-	1,146	1,052
Software	250	-	250	1,208
Repairs and maintenance	516	-	516	120
Depreciation	245	-	245	295
Sundry expenses	2	-	2	162
<b>Legal and professional</b>				
Accountancy	740	-	740	500
Other legal and professional	13	-	13	475
	<hr/> 128,539	<hr/> -	<hr/> 128,539	<hr/> 117,008
<b>Governance Costs</b>				
Wages and salaries	600	-	600	600
Accountancy and examination fees	520	-	520	520
	<hr/> 1,120	<hr/> -	<hr/> 1,120	<hr/> 1,120

## THE STEVEN JAMES PRACTICE

Notes to the Accounts - continued  
For the year ended 31 March 2018

### 12 Members' Liability

The company is limited by guarantee. Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up such amount as may be required not exceeding £10. The number of members at the end of the year was 3 (2017 - 3).

### 13 Employees

	2018	2017
<b>Number of employees</b>		
The average monthly number of employees during the period were:	3	3
<b>Employment costs</b>		
Wages and salaries	32,722	25,302
Pension costs	107	92
Employers' NI (Covered by employers allowance)	-	-

### 14 Trustees' remuneration and expenses

No Trustee received any remuneration from the charity in relation to the performance of their duties during this year or the previous year

No expenses were reimbursed to trustees

There was no expenses (nil in 2017) paid out by trustees but not reclaimed from the Charity in the year.

### 15 Independent examiner

	2018	2017
Examination	520	520
Accountancy	740	500

### 16 Related party transactions

There were no related party transaction during this year or the previous

### 17 Persons with significant control

Mr G A Rouquette has significant influence or control