

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
30th September 2018
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

Contents of the Financial Statements
for the Year Ended 30th September 2018

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

Basingstoke and District
Counselling Service

Report of the Trustees
for the Year Ended 30th September 2018

The trustees present their report with the financial statements of the charity for the year ended 30th September 2018. 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 2015).

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.

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

D G Fairley	Chairman
J Upshall	
M E Jefford	- resigned 25.3.18
P Clasper	
Mrs S E Gibbons	- resigned 25.3.18
J F Bellis	- appointed 26.3.18
J F Coulson	- appointed 25.3.18

Basingstoke and District
Counselling Service

Report of the Trustees
for the Year Ended 30th September 2018

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 and signed on its behalf by:

.....
D G Fairley - 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 the Basingstoke and District Counselling Service (the Trust) for the year ended 30th September 2018.

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 confirm that there are no other matters to which your attention should be drawn 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:

Basingstoke and District
Counselling Service

Statement of Financial Activities
for the Year Ended 30th September 2018

		2018 Unrestricted fund £	2017 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	94,478	83,274
Charitable activities	5		
To meet the charitable objectives of the charity		29,894	16,154
Other trading activities	3	2,939	-
Investment income	4	66	72
Total		<u>127,377</u>	<u>99,500</u>
 EXPENDITURE ON			
Raising funds		1,008	936
Charitable activities	6		
To meet the charitable objectives of the charity		38,711	24,839
Other		86,621	69,013
Total		<u>126,340</u>	<u>94,788</u>
 NET INCOME		<u>1,037</u>	<u>4,712</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		48,080	43,368
 TOTAL FUNDS CARRIED FORWARD		<u><u>49,117</u></u>	<u><u>48,080</u></u>

The notes form part of these financial statements

**Basingstoke and District
Counselling Service**

**Balance Sheet
At 30th September 2018**

	Notes	2018 Unrestricted fund £	2017 Total funds £
CURRENT ASSETS			
Debtors	11	235	-
Cash at bank		65,618	55,994
		<hr/>	<hr/>
		65,853	55,994
 CREDITORS			
Amounts falling due within one year	12	(16,736)	(7,914)
		<hr/>	<hr/>
NET CURRENT ASSETS		49,117	48,080
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,117	48,080
		<hr/>	<hr/>
NET ASSETS		49,117	48,080
		<hr/>	<hr/>
 FUNDS	13		
Unrestricted funds		49,117	48,080
		<hr/>	<hr/>
TOTAL FUNDS		49,117	48,080
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
D G Fairley -Trustee

Basingstoke and District
Counselling Service

Notes to the Financial Statements
for the Year Ended 30th September 2018

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 2015)', 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

	2018	2017
	£	£
Client contributions	63,495	63,632
Grants and donations	21,691	11,646
Gift aid	9,292	7,996
	<u>94,478</u>	<u>83,274</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising events	<u>2,939</u>	<u>-</u>

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 30th September 2018

4. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	66	72
	<u>66</u>	<u>72</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
	To meet the charitable objectives of the charity	Total activities
	£	£
Training fees	29,894	16,154
	<u>29,894</u>	<u>16,154</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Totals
	£	£
To meet the charitable objectives of the charity	38,711	38,711
	<u>38,711</u>	<u>38,711</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018	2017
	£	£
Counselling supervision	20,560	11,691
Training fees and costs	15,194	9,525
Counsellors' expenses	2,957	3,623
	<u>38,711</u>	<u>24,839</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	86,030	141	450	86,621
	<u>86,030</u>	<u>141</u>	<u>450</u>	<u>86,621</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2018 nor for the year ended 30th September 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2018 nor for the year ended 30th September 2017 .

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 30th September 2018

10. STAFF COSTS

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

	2018	2017
Administration and support	6	5
	<u>6</u>	<u>5</u>

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	235	-
	<u>235</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Accruals and deferred income	16,736	7,914
	<u>16,736</u>	<u>7,914</u>

13. MOVEMENT IN FUNDS

	At 1.10.17	Net movement in funds	At 30.9.18
	£	£	£
Unrestricted funds			
General fund	48,080	1,037	49,117
	<u>48,080</u>	<u>1,037</u>	<u>49,117</u>
TOTAL FUNDS	<u>48,080</u>	<u>1,037</u>	<u>49,117</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	127,377	(126,340)	1,037
	<u>127,377</u>	<u>(126,340)</u>	<u>1,037</u>
TOTAL FUNDS	<u>127,377</u>	<u>(126,340)</u>	<u>1,037</u>

Comparatives for movement in funds

	At 1.10.16	Net movement in funds	At 30.9.17
	£	£	£
Unrestricted Funds			
General fund	43,368	4,712	48,080
	<u>43,368</u>	<u>4,712</u>	<u>48,080</u>
TOTAL FUNDS	<u>43,368</u>	<u>4,712</u>	<u>48,080</u>

Basingstoke and District
Counselling Service

Notes to the Financial Statements - continued
for the Year Ended 30th September 2018

13. 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	99,500	(94,788)	4,712
TOTAL FUNDS	<u>99,500</u>	<u>(94,788)</u>	<u>4,712</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.16 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General fund	43,368	5,749	49,117
TOTAL FUNDS	<u>43,368</u>	<u>5,749</u>	<u>49,117</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,877	(221,128)	5,749
TOTAL FUNDS	<u>226,877</u>	<u>(221,128)</u>	<u>5,749</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2018.

Basingstoke and District
Counselling Service

Detailed Statement of Financial Activities
for the Year Ended 30th September 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Client contributions	63,495	63,632
Grants and donations	21,691	11,646
Gift aid	9,292	7,996
	<hr/>	<hr/>
	94,478	83,274
Other trading activities		
Fundraising events	2,939	-
Investment income		
Deposit account interest	66	72
Charitable activities		
Training fees	29,894	16,154
	<hr/>	<hr/>
Total incoming resources	127,377	99,500
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,008	936
Charitable activities		
Counselling supervision	20,560	11,691
Training fees and costs	15,194	9,525
Counsellors' expenses	2,957	3,623
	<hr/>	<hr/>
	38,711	24,839
Support costs		
Management		
Wages	59,213	44,261
Pensions	801	404
Rent and services	8,623	8,484
Insurance	954	849
Telephone	1,379	645
Postage and stationery	865	1,323
Advertising	662	1,702
Equipment purchases	1,131	1,432
Subscriptions	235	235
Cleaning	918	2,196
Computer support costs	8,100	3,551
Bookkeeping	1,260	1,200
Sundries	1,889	2,174
	<hr/>	<hr/>
	86,030	68,456

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 30th September 2018

	2018	2017
	£	£
Finance		
Bank charges	141	137
Governance costs		
Accountancy and legal fees	450	420
	<hr/>	<hr/>
Total resources expended	126,340	94,788
	<hr/>	<hr/>
Net income	<u>1,037</u>	<u>4,712</u>