

THE STEVEN JAMES PRACTICE
(A Company Limited by Guarantee)

Company Number **5278016**

Report and Financial Statements
For the year ended 31 March 2019

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 2019

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Reference and Administrative Details

Governing Instrument	Memorandum and Articles of Association
Status	The company does not have share capital and is limited by guarantee.
Company Registration Number	5278016
Charity Registration Number	1108220
Trustees (Directors) at the date of this report	DJ Corben M Patel (Appointed 27/9/2019) PGF Dibben (Appointed 27/9/2019) D Lodge (Appointed 27/9/2019) GA Rouquette (resigned 26/9/2019) V Goodier (resigned 26/9/2019) R Rouquette (resigned 30/9/2019)
Principal Address (and Registered Office)	52a Poole Road Bournemouth Dorset BH4 9DZ
Bankers	HSBC Old Christchurch Road Bournemouth Dorset BH1 4BG
Independent Examiner	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 2019 **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.

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".

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

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

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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.

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

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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.

In 2018 the Charity activities 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

2018/19 saw the first full year of solely operating the GamCare contract. The charity delivered 1240 sessions to 439 service users. The geographical area that these activities took place includes Exeter, Plymouth and locally in Poole.

The challenges that these service users face often include loss of employment, deterioration of relationships, considerable financial difficulties including bankruptcy and criminality because of fraud or theft. There are often issues of secrecy and deceit that make day-to-day living psychologically exhausting. This counselling sessions are outsourced to a dedicated team of counsellors in these areas. The GamCare contract was finalized in June 2018 for 3 years with ever increasing targets of service users with funding to match but with the added pressure of a penalty regime should performance not meet contracted levels.

The Practice provided a small number of self-funded counselling services on a range of issues, however as most of the counsellors are outsourced there is little capacity at present to grow this client base.

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 2019, it reported a net income of £7,498 on its ordinary activities compared to a net expense of £3,191 in the year to March 2018. This result was achieved through continued tight cost controls.

Incoming resources, other than charity donations, reduced to £121,113 from £125,353 in the year to 31 March 2018. Over the period, expenses went down from £129,659 in 2017/18 to £113,615 in 2018/19

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 in

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prior years to cover the cost of its relocation. Capital reserves at the end of the year amounted to £132,647 and increase from £125,149 in 2018.

The charity has faced a few challenging years as it copes with lower revenue streams and higher rental expenses. 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 faces. These policies include working on diversifying and protecting existing sources of income, reducing fixed costs, and avoiding staff turnover.

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.

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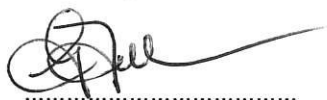
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Accountants

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 on17 December 2019..... and signed on its
behalf by:



.....
(Director)

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Financial Statements Year Ended 31 March 2019

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 2019, 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 section 386 of the Companies Act and 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 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 31-12-2019



C Dunn FCCA
Newton Magnus
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Statement of Financial Activities
For the year ended 31 March 2019

Income and Expenditure

	Notes	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Incoming resources					
Incoming resources from generated funds					
Donations	2	-	-	-	80
Incoming resources from charitable activities	3	11,067	110,041	121,108	125,348
Investment income	4	5	-	5	5
Total incoming resources		11,072	110,041	121,113	125,433
Resources expended					
Charitable activities	11	3,574	110,041	113,615	129,659
Total resources expended		3,574	110,041	113,615	129,659
Net income/(expenses) for the year		7,498	-	7,498	(4,226)
Reconciliation of Funds					
Total funds brought forward		125,149	-	125,149	129,374
Transfer between funds		-	-	-	-
Total funds carried forward		132,647	-	132,647	125,149

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

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Balance Sheet As at 31 March 2019

	Notes	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Fixed assets					
Tangible assets	5	499	-	499	395
Current assets					
Debtors	6	2,641	-	2,641	4,566
Cash at bank and in hand		139,255		139,255	134,564
		141,896	-	141,896	139,130
Creditors: amounts falling due within one year	7	(9,748)	-	(9,748)	(14,376)
Net current assets		132,148	-	132,148	124,754
Total assets less current liabilities		132,647	-	132,647	125,149
Net assets					
The funds of the charity					
Unrestricted Funds		132,647	-	132,647	125,149
Total charity funds		132,647	-	132,647	125,149

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 17 December 2019
and signed on their behalf: 

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

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Notes to the Accounts

For the year ended 31 March 2019

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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Public benefit, objectives and activities

The Charity has given due regard to public benefit when planning the charities activities, in accordance with section G2 and G3 of the Charity Commission's General guidance on Public Benefit (January 2008). The paragraphs above and below set out the Charities activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

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Notes to the Accounts

For the year ended 31 March 2019

2. Voluntary Income

	General Funds	Restricted Funds	2019	2018
	£	£	£	£
Other	-	-	-	80
	-	-	-	80

3. Incoming resources from charitable activities

	General Fund	Restricted Fund	2019	2018
	£	£	£	£
Borough of Poole	-	-	-	31,677
Gamcare	-	110,041	110,041	81,869
Private clients with room rental	11,067	-	11,067	11,667
Other	-	-	-	135
	11,067	110,041	121,108	125,348

4 Investment income

	General Fund	Restricted Fund	2019	2018
	£	£	£	£
Bank interest	5	-	5	5
	5	-	5	5

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Notes to the Accounts - continued
For the year ended 31 March 2019

5 Fixed assets	Plant and machinery	Total
Cost	£	£
At 1 April 2019	7,236	7,236
Additions	363	363
At 31 March 2019	<u>7,599</u>	<u>7,599</u>
Depreciation		
At 1 April 2018	6,841	6,841
Charge for the year	259	259
At 31 March 2019	<u>7,100</u>	<u>7,100</u>
Net book value		
At 31 March 2019	499	499
At 31 March 2018	<u>395</u>	<u>395</u>

6 Debtors	General Fund	Restricted Fund	2019	2018
	£	£	£	£
Other debtors	2,068	-	2,068	3,999
Prepayments	<u>573</u>	<u>-</u>	<u>573</u>	<u>567</u>
	<u>2,641</u>	<u>-</u>	<u>2,641</u>	<u>4,566</u>

7 Creditors: amounts falling due within one year	General Fund	Restricted Fund	2019	2018
	£	£	£	£
Salaries	3,151	-	3,151	2,733
Other creditors and accruals	5,994	-	5,994	9,814
Other taxes and social security cost	<u>603</u>	<u>-</u>	<u>603</u>	<u>1,829</u>
	<u>9,748</u>	<u>-</u>	<u>9,748</u>	<u>14,376</u>

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Notes to the Accounts - continued
For the year ended 31 March 2019

8 Designated funds

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

	Balance 1st April 2018 £	Incoming Resources £	Outgoing Resources £	Balance 31st March 2019 £
	-	-	-	-
<i>Designated funds - prior year</i>	<i>Balance 1st April 2017 £ 20,000</i>	<i>Incoming Resources £ -</i>	<i>Outgoing Resources £ (20,000)</i>	<i>Balance 31st March 2018 £ -</i>

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

9 Restricted funds

The restricted income is received from Gamcare and is restricted for the use of the purpose of the contract.

	Balance 1st April 2018 £	Incoming Resources £	Outgoing Resources £	Balance 31st March 2019 £
	-	110,041	(110,041)	-

10 Analysis of assets by fund

	Un-restricted £	Restricted £	Total £
Tangible assets	499	-	499
Debtors	2,641	-	2,641
Cash at bank	139,255	-	139,255
Creditors	(9,748)	-	(9,748)
	<u>132,647</u>	<u>-</u>	<u>132,647</u>

Analysis of assets by fund - prior year

	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>

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Notes to the Accounts - continued
For the year ended 31 March 2019

11 Resources expended

	General Funds £	Restricted Funds £	2019 £	2018 £
Charitable activities				
Employee costs				
Wages and salaries	897	27,620	28,517	32,122
Pension cost	5	146	151	107
Administration fees	20	630	650	635
Counsellors (freelance) and consulting	1,453	44,722	46,175	50,154
Staff training and welfare	115	3,536	3,651	3,933
Travel and subsistence	39	1,202	1,241	736
Premises costs	-	-		
New premise costs	71	2,182	2,253	14,536
Rent	478	14,710	15,188	14,323
Room rental	1	34	35	-
Rates	16	505	521	234
Light and heat	120	3,680	3,800	2,759
Cleaning	38	1,157	1,195	1,004
Administrative expenses	-	-		
Telephone	56	1,709	1,765	1,336
Stationery and printing	128	3,939	4,067	3,568
Advertising	11	334	345	
Website and internet	6	183	189	176
Bank charges	-	-	-	4
Insurance	14	438	452	1,146
Software	12	367	379	250
Repairs and maintenance	15	475	490	516
Depreciation	8	251	259	245
Sundry expenses	6	171	177	2
Legal and professional	-	-		
Accountancy	28	862	890	740
Other legal and professional	3	82	85	13
	3,538	108,937	112,475	128,539
Governance Costs				
Wages and salaries	20	600	620	600
Accountancy and examination fees	16	504	520	520
	36	1,104	1,140	1,120

THE STEVEN JAMES PRACTICE

Notes to the Accounts - continued For the year ended 31 March 2019

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 4 (2018 - 3).

13 Employees

	2019	2018
Number of employees		
The average monthly number of employees during the period were:	3	3
Employment costs	£	£
Wages and salaries	29,137	32,722
Pension costs	151	107
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 2018) paid out by trustees but not reclaimed from the Charity in the year.

15 Independent examiner

	2019	2018
	£	£
Examination	520	520
Accountancy	890	740

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 had significant influence or control during the year.

18 Going concern

The accounts have been prepared on a going concern basis as there is no material uncertainties about the charities ability to continue.