

INSPIRE COUNSELLING AND TRAINING LIMITED

England & Wales · Charity number 1068491

Details

Other names	INSPIRE CHRISTIAN COUNSELLING, INSPIRE
Status	Registered
Legal form	Charitable company
Company number	03510939
Registered	1998-03-09
Register	View on the Charity Commission register

Contact

Address	Parish Office The Fletcher Centre 2 Crescent Road Ipswich IP1 2EX
Phone	01473 217694
Email	contact@inspireipswich.org.uk
Website	www.inspirecounselling.org.uk

Activities

Objects: The charity's objects are restricted specifically, only for the public benefit to the advancement of physical, spiritual and mental health in a manner consistent with the Christian faith in accordance with the Statement of Belief. [Please note that the Statement of Belief is set out in the articles of association].

Activities: The principal activities of the charity are the provision of professional Counselling Services with a Christian ethos, and provision of professional and informal training in counselling and related skills.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SUFFOLK, ESSEX AND NORFOLK
- Cambridgeshire
- Essex
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£70,059	£70,998	-	-
2023-08-31	£57,068	£62,148	-	-
2022-08-31	£60,068	£52,613	-	-
2021-08-31	£57,945	£52,966	-	-
2020-08-31	£50,089	£50,648	-	-

Trustees

Name	Role	Appointed
ALISON JANE BUCHANAN		2020-09-01
Beverley Jayne Dowsett		2025-05-21
Catherine Barratt		2022-02-16
Jocelyn Patricia Saunders		2025-05-21
Peter Mark Platt		2025-10-02
Rev Alan William Forsdike		2020-11-26

INSPIRE COUNSELLING AND TRAINING LIMITED

England & Wales - Charity number 1068491

Accounts

Charity registration number 1068491 (England and Wales)

Company registration number 03510939

INSPIRE COUNSELLING AND TRAINING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

INSPIRE COUNSELLING AND TRAINING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N J Weaver Mr A C MacFarlane Mrs A J Buchanan Rev A W Forsdike Mr A Adetukasi Mrs C Barratt
Secretary	Mrs C Barratt
Charity number (England and Wales)	1068491
Company number	03510939
Registered office	The Fletcher Centre 2 Crescent Road Ipswich UK IP1 2EX
Independent examiner	Affinia (Ipswich) 80 Compair Crescent Ipswich Suffolk UK IP2 0EH

INSPIRE COUNSELLING AND TRAINING LIMITED

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INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

Inspire was established in 1993 with a commitment to offering a caring and confidential counselling service to individuals and couples aged 18 years and over. We pride ourselves on being a Christian-led organization, providing counselling services regardless of gender, race, ethnicity, sexual orientation, ability, or faith. Our team comprises professionally trained and supervised counsellors together with student counsellors who employ a variety of counselling approaches to meet the diverse needs of our clients.

Our vision at Inspire is to enable change and growth through counselling and training. Our mission is simple. We believe that counselling should be accessible to all, irrespective of their ability to pay. Our mission is to create a safe, accepting, and professional environment where individuals can change and grow within the context of a therapeutic relationship.

We believe that counselling should be available to all those who need it, regardless of their ability to pay. We aim to empower individuals, by enabling change and growth through accessible counselling and training.

Our core values are:

- Christian
- Accepting
- Safe
- Professional

Strategic aims and objectives:

- To provide relief by means of professional counselling to people who are in need or distress.
- To provide education and training in the knowledge, skills and attitude required for helping, in different professional and non-professional settings.
- To support and equip the pastoral ministry of local churches and organisations through pastoral support (training and supervision).
- To provide professional supervision to counsellors practicing outside Inspire. Additionally, to provide managerial supervision.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Significant activities and achievements against objectives

During the reporting period, Inspire has made significant strides towards fulfilling its mission and objectives. Our counselling service has continued to expand, reaching a growing number of individuals and couples seeking support. We are proud to have provided a caring and confidential space for personal growth and positive change in the lives of our clients.

We continue progress in our commitment to professional and pastoral supervision, ensuring the highest standards of care and support. Our efforts in this area have been recognized and appreciated by our clients and the community at large.

Furthermore, we successfully expanded our offerings of non-professional courses to cater to a wide range of subjects and promote personal development in our community. These courses have been well-received and have contributed significantly to our mission of enabling change and growth.

As we look back on our jubilee year, we are grateful for the dedication and hard work of our employees, volunteers, counsellors, and supporters. Their commitment and contributions have been instrumental in the success of Inspire. We also extend our appreciation to our clients, who continue to place their trust in us to accompany them on their journey of growth, change and healing.

Despite the challenges faced this year, we remain steadfast in our commitment to our mission and vision, and we look forward to continuing our work in the coming year. We are excited about the future and are confident that with the support of our community, we will be able to face the challenges that come our way.

Financial review

Despite facing a moderate financial loss this year, we have maintained a prudent financial approach to ensure the sustainability of our operations.

We have successfully secured grants from The Belstead Ganzoni Charitable Settlement and the ASDA Foundation. Additionally, we have secured grants from the Suffolk Community Foundation through the Maurken Fund, Birketts Fund, Davies Family Fund, Port Community Fund and Suffolk Giving Fund. We are very grateful and thankful for these grants which have been used to financially support those who cannot afford counselling. The only exception is the grant from the ASDA Foundation which was used to provide one on-line trauma training course for all our counsellors. This comprised of 6 hours of valuable training as we continue to work with clients in our local and wider community.

The Board of Trustees is making carefully considered decisions about how to best ensure the future of the organisation while balancing the needs of the clients with the financial strains placed on all of us at this time. We remain committed to maintaining effective financial management practices and upholding our fiduciary responsibilities.

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees meet formally every two to three months to consider the running of the charity, finance, counselling and training matters and future operations. In addition, the Trustees meet informally and are in regular communication to exchange opinions and discuss charity activities. Despite the challenges faced this year, we remain steadfast in our commitment to our mission and vision, and we look forward to continuing our work in the coming year.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Parnell	(Resigned 12 January 2024)
Mr N J Weaver	
Mr A C MacFarlane	
Mrs A J Buchanan	
Rev A W Forsdike	
Mr A Adetukasi	
Mrs D Adetukasi	(Resigned 3 June 2024)
Mrs C Barratt	

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees report was approved by the Board of Trustees.



Mr A C MacFarlane
Trustee

20 May 2025

INSPIRE COUNSELLING AND TRAINING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSPIRE COUNSELLING AND TRAINING LIMITED

I report to the Trustees on my examination of the financial statements of Inspire Counselling and Training Limited (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Daniel Farrow (ACA)
Affinia (Ipswich)



80 Compair Crescent
Ipswich
Suffolk
IP2 0EH
UK

Dated: 19/06/25

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	15,206	13,830	29,036	23,593	2,000	25,593
Charitable activities	4	40,189	-	40,189	31,173	-	31,173
Investments	5	834	-	834	302	-	302
Total income		56,229	13,830	70,059	55,068	2,000	57,068
Expenditure on:							
Charitable activities	6	63,718	7,280	70,998	60,148	2,000	62,148
Net (expenditure)/income for the year/							
Net movement in funds		(7,489)	6,550	(939)	(5,080)	-	(5,080)
Fund balances at 1 September 2023		39,873	-	39,873	44,953	-	44,953
Fund balances at 31 August 2024		32,384	6,550	38,934	39,873	-	39,873

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	12		477		715
Tangible assets	13		1,718		1,384
			<u>2,195</u>		<u>2,099</u>
Current assets					
Debtors	14	3,978		4,210	
Cash at bank and in hand		50,755		53,500	
		<u>54,733</u>		<u>57,710</u>	
Creditors: amounts falling due within one year	15	(17,994)		(19,936)	
Net current assets			<u>36,739</u>		<u>37,774</u>
Total assets less current liabilities			<u>38,934</u>		<u>39,873</u>
The funds of the charity					
Restricted income funds	17		6,550		-
Unrestricted funds	18		32,384		39,873
			<u>38,934</u>		<u>39,873</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 May 2025



Mr A C MacFarlane
Trustee

Company registration number 03510939 (England and Wales)

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Inspire Counselling and Training Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fletcher Centre, 2 Crescent Road, Ipswich, IP1 2EX, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Costs	6 Year Straight Line
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1.7 Tangible fixed assets

Tangible fixed assets over £50 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers & Furniture	20 % Reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Once the carrying value of the asset goes below £50, the asset is then fully depreciated in the following year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	13,566	-	13,566	23,593	-	23,593
Other Grants	1,640	13,830	15,470	-	2,000	2,000
	<u>15,206</u>	<u>13,830</u>	<u>29,036</u>	<u>23,593</u>	<u>2,000</u>	<u>25,593</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Sales within charitable activities	<u>40,189</u>	<u>31,173</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>834</u>	<u>302</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

6 Charitable activities

	2024 £	2023 £
Staff costs	40,851	40,538
Depreciation	812	634
Training Costs	2,260	390
Counselling costs	12,997	6,400
Computer costs	1,128	834
Insurance	1,382	1,210
Marketing and Hospitality	234	290
Office supplies	904	1,803
Printing and reproduction	331	262
Refreshments	393	581
Professional fees	132	320
Rent	5,714	5,426
Repairs	18	-
Sundry Expenses	2,118	1,601
	<u>69,274</u>	<u>60,289</u>
Share of support costs (see note 7)	1,724	1,859
	<u>70,998</u>	<u>62,148</u>
Analysis by fund		
Unrestricted funds	63,718	60,148
Restricted funds	7,280	2,000
	<u>70,998</u>	<u>62,148</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Independent Exam Fee	1,236	-	1,236	1,020
Payroll costs	488	-	488	839
	<u>1,724</u>	<u>-</u>	<u>1,724</u>	<u>1,859</u>
Analysed between Charitable activities	<u>1,724</u>	<u>-</u>	<u>1,724</u>	<u>1,859</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,236	1,020
	Depreciation of owned tangible fixed assets	574	396
	Amortisation of intangible assets	238	238
		<u> </u>	<u> </u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	3	3
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	39,723	39,293
Other pension costs	1,128	1,245
	<u> </u>	<u> </u>
	40,851	40,538
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

12 Intangible fixed assets

Website Costs

£

Cost

At 1 September 2023 and 31 August 2024

1,430

Amortisation and impairment

At 1 September 2023

715

Amortisation charged for the year

238

At 31 August 2024

953

Carrying amount

At 31 August 2024

477

At 31 August 2023

715

13 Tangible fixed assets

Computers & Furniture

£

Cost

At 1 September 2023

6,997

Additions

907

At 31 August 2024

7,904

Depreciation and impairment

At 1 September 2023

5,612

Depreciation charged in the year

574

At 31 August 2024

6,186

Carrying amount

At 31 August 2024

1,718

At 31 August 2023

1,384

14 Debtors

2024

£

2023

£

Amounts falling due within one year:

Trade debtors

960

539

Other debtors

2,003

2,639

Prepayments and accrued income

1,015

1,032

3,978

4,210

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	334	-
Trade creditors	16,316	18,795
Accruals and deferred income	1,344	1,141
	<u>17,994</u>	<u>19,936</u>

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,128</u>	<u>1,245</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
ASDA Foundation	-	640	(640)	-
General Restricted Grants	-	3,690	(1,140)	2,550
Belstead Ganzoni Charitable Settlement	-	2,000	-	2,000
SFC (Davies Family Fund)	-	500	(500)	-
SFC (Maurken Fund)	-	1,000	(1,000)	-
SFC (Port Community Grant Making Programme)	-	2,000	(2,000)	-
SFC (Suffolk Giving Grant Making Programme)	-	2,000	-	2,000
SFC (Birketts)	-	2,000	(2,000)	-
	<u>-</u>	<u>13,830</u>	<u>(7,280)</u>	<u>6,550</u>

Previous year:

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
Suffolk Community Foundation	-	2,000	(2,000)	-

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	39,873	56,229	(63,718)	32,384
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	44,953	55,068	(60,148)	39,873
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Intangible fixed assets	477	-	477
Tangible assets	1,718	-	1,718
Current assets/(liabilities)	30,189	6,550	36,739
	<u> </u>	<u> </u>	<u> </u>
	32,384	6,550	38,934
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 August 2023:			
Intangible fixed assets	715	-	715
Tangible assets	1,384	-	1,384
Current assets/(liabilities)	37,774	-	37,774
	<u> </u>	<u> </u>	<u> </u>
	39,873	-	39,873
	<u> </u>	<u> </u>	<u> </u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

INSPIRE COUNSELLING AND TRAINING LIMITED

England & Wales - Charity number 1068491

Accounts

Charity registration number 1068491

Company registration number 03510939 (England and Wales)

INSPIRE COUNSELLING AND TRAINING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

INSPIRE COUNSELLING AND TRAINING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N J Weaver
Mr A C MacFarlane
Mrs A J Buchanan
Rev A W Forsdike
Mr A Adetukasi
Mrs D Adetukasi
Mrs C Barratt

Charity number

1068491

Company number

03510939

Registered office

The Fletcher Centre
2 Crescent Road
Ipswich
UK
IP1 2EX

Independent examiner

LB Group Advisory Limited (Ipswich)
80 Compair Crescent
Ipswich
Suffolk
UK
IP2 0EH

INSPIRE COUNSELLING AND TRAINING LIMITED

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INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

Inspire was established in 1993 with a commitment to offering a caring and confidential counselling service to individuals and couples aged 18 years and over. We pride ourselves on being a Christian-led organization, providing counselling services regardless of gender, race, ethnicity, sexual orientation, ability, or faith. Our team comprises professionally trained and supervised counsellors who employ a variety of counselling approaches to meet the diverse needs of our clients.

Our vision at Inspire is to enable change and growth through counselling and training. Our mission is simple. We believe that counselling should be accessible to all, irrespective of their ability to pay. Our mission is to create a safe, accepting, and professional environment where individuals can change and grow within the context of a therapeutic relationship.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the reporting period, Inspire has made significant strides towards fulfilling its mission and objectives. Our counselling service has continued to expand, reaching a growing number of individuals and couples seeking support. We are proud to have provided a caring and confidential space for personal growth and positive change in the lives of our clients.

In line with our plans, we had successfully hired a business development manager in the year August 2022, bringing our headcount to three permanent staff members. This addition to our team has been instrumental in continuing to drive our mission forward and expanding our reach.

We have also made considerable progress in our commitment to professional and pastoral supervision, ensuring the highest standards of care and support. Our efforts in this area have been recognized and appreciated by our clients and the community at large.

Furthermore, we successfully expanded our offerings of non-professional courses to cater to a wide range of subjects and promote personal development in our community. These courses have been well-received and have contributed significantly to our mission of enabling change and growth.

As we look back on our jubilee year, we are grateful for the dedication and hard work of our employees, volunteers, counsellors, and supporters. Their commitment and contributions have been instrumental in the success of Inspire. We also extend our appreciation to our clients, who continue to place their trust in us to accompany them on their journey of growth, change and healing.

Despite the challenges faced this year, we remain steadfast in our commitment to our mission and vision, and we look forward to continuing our work in the coming year. We are excited about the future and are confident that with the support of our community, we will be able to face the challenges that come our way.

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

Despite facing a moderate financial loss this year, we have maintained a prudent financial approach to ensure the sustainability of our operations.

We have successfully secured grants from The Belstead Ganzoni Charitable Settlement, the Suffolk Community Foundation – funded by the Suffolk Giving Fund together with one local grantmaking trust. We are very grateful and thankful for these grants which have been used to financially support those who cannot afford counselling.

The Board of Trustees is making carefully considered decisions about how to best ensure the future of the organisation while balancing the needs of the clients with the financial strains placed on all of us at this time. We remain committed to maintaining effective financial management practices and upholding our fiduciary responsibilities.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees meet formally every two to three months to consider the running of the charity, finance, counselling and training matters and future operations. In addition, the Trustees meet informally and are in regular communication to exchange opinions and discuss charity activities. Despite the challenges faced this year, we remain steadfast in our commitment to our mission and vision, and we look forward to continuing our work in the coming year.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Parnell	(Resigned 12 January 2024)
Mr N J Weaver	
Mr A C MacFarlane	
Mrs A J Buchanan	
Rev A W Forsdike	
Mr A Adetukasi	
Mrs D Adetukasi	
Mrs C Barratt	

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees report was approved by the Board of Trustees.



Mr A C MacFarlane
Trustee

Date: 20 May 2024

INSPIRE COUNSELLING AND TRAINING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSPIRE COUNSELLING AND TRAINING LIMITED

I report to the Trustees on my examination of the financial statements of Inspire Counselling and Training Limited (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Christopher Annis, FCA
LB Group Advisory Limited (Ipswich)

80 Compair Crescent
Ipswich
Suffolk
IP2 0EH
UK

20/04/2024
Dated:

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	3	23,593	2,000	25,593	16,610	16,610
Charitable activities	4	31,173	-	31,173	43,438	43,438
Investments	5	302	-	302	20	20
Total income		55,068	2,000	57,068	60,068	60,068
<u>Expenditure on:</u>						
Charitable activities	6	60,148	2,000	62,148	52,613	52,613
Net (expenditure)/income for the year/ Net movement in funds		(5,080)	-	(5,080)	7,455	7,455
Fund balances at 1 September 2022		44,953	-	44,953	37,498	37,498
Fund balances at 31 August 2023		39,873	-	39,873	44,953	44,953

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	10		715		954
Tangible assets	11		1,384		1,779
			<u>2,099</u>		<u>2,733</u>
Current assets					
Debtors	12	4,210		3,038	
Cash at bank and in hand		53,500		62,652	
		<u>57,710</u>		<u>65,690</u>	
Creditors: amounts falling due within one year	13	(19,936)		(23,470)	
Net current assets			<u>37,774</u>		<u>42,220</u>
Total assets less current liabilities			<u><u>39,873</u></u>		<u><u>44,953</u></u>
Income funds					
Unrestricted funds			<u>39,873</u>		<u>44,953</u>
			<u><u>39,873</u></u>		<u><u>44,953</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 May 2024



Mr A C MacFarlane
Trustee

Company registration number 03510939

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Inspire Counselling and Training Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fletcher Centre, 2 Crescent Road, Ipswich, IP1 2EX, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Costs	6 Year Straight Line
---------------	----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers & Furniture	20 % Reducing balance
-----------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	23,593	-	23,593	16,110
Other Grants	-	2,000	2,000	500
	<u>23,593</u>	<u>2,000</u>	<u>25,593</u>	<u>16,610</u>

4 Charitable activities

	2023 £	2022 £
Sales within charitable activities	<u>31,173</u>	<u>43,438</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>302</u>	<u>20</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	40,538	32,161
Depreciation	634	743
Training Costs	390	1
Counselling costs	6,400	7,641
Computer costs	834	1,088
Insurance	1,210	1,198
Marketing and Hospitality	290	-
Office supplies	1,803	849
Printing and reproduction	262	129
Refreshments	581	438
Professional fees	320	-
Rent	5,426	5,115
Repairs	-	49
Sundry Expenses	1,601	1,943
	<u>60,289</u>	<u>51,355</u>
Share of support costs (see note 7)	1,859	1,258
	<u>62,148</u>	<u>52,613</u>
Analysis by fund		
Unrestricted funds	60,148	52,613
Restricted funds	2,000	-
	<u>62,148</u>	<u>52,613</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent Exam Fee	1,020	-	1,020	954
Payroll costs	839	-	839	304
	<u>1,859</u>	<u>-</u>	<u>1,859</u>	<u>1,258</u>
Analysed between Charitable activities	1,859	-	1,859	1,258

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	39,293	31,154
Other pension costs	1,245	1,007
	<u>40,538</u>	<u>32,161</u>

There were no employees whose annual remuneration was more than £60,000.

10 Intangible fixed assets

	Website Costs £
Cost	
At 1 September 2022 and 31 August 2023	1,430
Amortisation and impairment	
At 1 September 2022	477
Amortisation charged for the year	238
	<u>715</u>
At 31 August 2023	715
Carrying amount	
At 31 August 2023	715
	<u>715</u>
At 31 August 2022	954
	<u>954</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

11 Tangible fixed assets

	Computers & Furniture £
Cost	
At 1 September 2022	6,996
At 31 August 2023	6,996
Depreciation and impairment	
At 1 September 2022	5,216
Depreciation charged in the year	396
At 31 August 2023	5,612
Carrying amount	
At 31 August 2023	1,384
At 31 August 2022	1,779

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	539	604
Other debtors	2,639	1,055
Prepayments and accrued income	1,032	1,379
	4,210	3,038

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	502
Trade creditors	18,795	19,414
Accruals and deferred income	1,141	3,554
	19,936	23,470

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

INSPIRE COUNSELLING AND TRAINING LIMITED

England & Wales - Charity number 1068491

Accounts

Charity registration number 1068491

Company registration number 03510939 (England and Wales)

INSPIRE COUNSELLING AND TRAINING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

INSPIRE COUNSELLING AND TRAINING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G Parnell
Mr N J Weaver
Mr A C MacFarlane
Mrs A J Buchanan
Rev A W Forsdike
Mr A Adetukasi (Appointed 16 February 2022)
Mrs D Adetukasi (Appointed 16 February 2022)
Mrs C Barratt (Appointed 16 February 2022)

Charity number

1068491

Company number

03510939

Registered office

The Fletcher Centre
2 Crescent Road
Ipswich
UK
IP1 2EX

Independent examiner

LB Group Limited (Ipswich)
80 Compair Crescent
Ipswich
Suffolk
UK
IP2 0EH

INSPIRE COUNSELLING AND TRAINING LIMITED

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INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

Inspire was established in 1993 with a commitment to offering a caring and confidential counselling service to individuals and couples aged 18 years and over. We pride ourselves on being a Christian-led organization, providing counselling services regardless of gender, race, ethnicity, sexual orientation, ability, or faith. Our team comprises professionally trained and supervised counsellors who employ a variety of counselling approaches to meet the diverse needs of our clients.

Our vision at Inspire is to enable change and growth through counselling and training. Our mission is simple. We believe that counselling should be accessible to all, irrespective of their ability to pay. Our mission is to create a safe, accepting, and professional environment where individuals can change and grow within the context of a therapeutic relationship.

Achievements and performance

During the reporting period, Inspire has made significant strides towards fulfilling its mission and objectives. Our counselling service has continued to expand, reaching a growing number of individuals and couples seeking support. We are proud to have provided a caring and confidential space for personal growth and positive change in the lives of our clients.

Financial review

We have maintained a prudent financial approach to ensure the sustainability of our operations. Currently, the charity holds approximately 60% of expenditure in liquid funds after creditors. This level of reserves, enables us to meet the costs of running our activities while ensuring the long-term stability of the organization.

The Board of Trustees carefully assesses the major risks faced by the charity and continues to evaluate appropriate systems to mitigate these risks. We remain committed to maintaining effective financial management practices and upholding our fiduciary responsibilities.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees meet formally every two to three months to consider the running of the charity, finance, counselling and training matters and future operations. In addition the Trustees meet informally and are in regular communication to exchange opinions and discuss charity activities.

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Parnell

Mr N J Weaver

Mr A C MacFarlane

Mrs A J Buchanan

Rev A W Forsdike

Mr A Adetukasi

(Appointed 16 February 2022)

Mrs D Adetukasi

(Appointed 16 February 2022)

Mrs C Barratt

(Appointed 16 February 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Looking Ahead

As we move forward, Inspire remains dedicated to its mission of providing accessible counselling services to those in need. During the year we hired a business development manager bringing our headcount to three permanent staff members. We continue to strive for excellence in the provision of professional and pastoral supervision, ensuring the highest standards of care and support. Additionally, we will expand our offerings of non-professional courses to cater to a wide range of subjects and promote personal development in our community.

We would like to express our gratitude to our dedicated employees, volunteers, counsellors, and supporters whose commitment and contributions have been instrumental in the success of Inspire. We also extend our appreciation to our clients, who place their trust in us to accompany them on their journey of growth and change.

As we look forward to our jubilee year in 2023 in which we celebrate a number of significant milestones, the Trustees thank you for your continued support and belief in our mission. We look forward to another successful year of serving our community.

The Trustees report was approved by the Board of Trustees.

Andreas MacFarlane

.....
Mr A C MacFarlane

Trustee

Date: 22/05/2023
.....

INSPIRE COUNSELLING AND TRAINING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSPIRE COUNSELLING AND TRAINING LIMITED

I report to the Trustees on my examination of the financial statements of Inspire Counselling and Training Limited (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

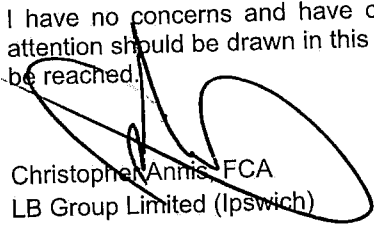
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Christopher Annis FCA
LB Group Limited (Ipswich)

80 Compair Crescent
Ipswich
Suffolk
IP2 0EH
UK

Dated: 22/5/23

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	3	16,610	16,610	15,907	15,907
Charitable activities	4	43,438	43,438	42,035	42,035
Investments	5	20	20	3	3
Total income		<u>60,068</u>	<u>60,068</u>	<u>57,945</u>	<u>57,945</u>
Expenditure on:					
Charitable activities	6	<u>52,613</u>	<u>52,613</u>	<u>52,966</u>	<u>52,966</u>
Net income for the year/ Net movement in funds		7,455	7,455	4,979	4,979
Fund balances at 1 September 2021		<u>37,498</u>	<u>37,498</u>	<u>32,519</u>	<u>32,519</u>
Fund balances at 31 August 2022		<u><u>44,953</u></u>	<u><u>44,953</u></u>	<u><u>37,498</u></u>	<u><u>37,498</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	10		954		1,192
Tangible assets	11		1,779		1,395
			<u>2,733</u>		<u>2,587</u>
Current assets					
Debtors	12	3,038		2,671	
Cash at bank and in hand		62,652		55,526	
		<u>65,690</u>		<u>58,197</u>	
Creditors: amounts falling due within one year	13	(23,470)		(23,286)	
Net current assets			<u>42,220</u>		<u>34,911</u>
Total assets less current liabilities			<u>44,953</u>		<u>37,498</u>
Income funds					
Unrestricted funds			<u>44,953</u>		<u>37,498</u>
			<u>44,953</u>		<u>37,498</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22/05/2023

Andreas MacFarlane

.....
Mr A C MacFarlane
Trustee

Company registration number 03510939

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Inspire Counselling and Training Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fletcher Centre, 2 Crescent Road, Ipswich, IP1 2EX, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Costs	6 Year Straight Line
---------------	----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers & Furniture	20 % Reducing balance
-----------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	16,110	15,907
Other Grants	500	-
	<u>16,610</u>	<u>15,907</u>

4 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	<u>43,438</u>	<u>42,035</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>20</u>	<u>3</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6 Charitable activities

	2022 £	2021 £
Staff costs	32,161	29,455
Depreciation	743	597
Training Costs	1	565
Counselling costs	7,641	7,390
Computer costs	1,088	1,029
Insurance	1,198	1,170
Marketing and Hospitality	-	604
Office supplies	849	238
Postage and delivery	-	139
Printing and reproduction	129	355
Refreshments	438	187
Professional fees	-	2,469
Rent	5,115	4,895
Repairs	49	-
Sundry Expenses	1,943	2,763
	<u>51,355</u>	<u>51,856</u>
Share of support costs (see note 7)	1,258	1,110
	<u>52,613</u>	<u>52,966</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Independent Exam Fee	954	-	954	954
Payroll costs	304	-	304	156
	<u>1,258</u>	<u>-</u>	<u>1,258</u>	<u>1,110</u>
Analysed between Charitable activities	<u>1,258</u>	<u>-</u>	<u>1,258</u>	<u>1,110</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
3	2

Employment costs

	2022 £	2021 £
Wages and salaries	31,154	28,334
Other pension costs	1,007	1,121
	<u>32,161</u>	<u>29,455</u>

There were no employees whose annual remuneration was more than £60,000.

10 Intangible fixed assets

Website Costs £

Cost

At 1 September 2021 and 31 August 2022	<u>1,430</u>
--	--------------

Amortisation and impairment

At 1 September 2021	238
Amortisation charged for the year	<u>238</u>

At 31 August 2022	<u>476</u>
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Carrying amount

At 31 August 2022	<u>954</u>
-------------------	------------

At 31 August 2021	<u>1,192</u>
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INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11 Tangible fixed assets

Computers & Furniture £

Cost

At 1 September 2021

6,105

Additions

891

At 31 August 2022

6,996

Depreciation and impairment

At 1 September 2021

4,712

Depreciation charged in the year

505

At 31 August 2022

5,217

Carrying amount

At 31 August 2022

1,779

At 31 August 2021

1,395

12 Debtors

2022 £

Amounts falling due within one year:

Trade debtors

604

279

Other debtors

1,055

1,179

Prepayments and accrued income

1,379

1,213

3,038

2,671

13 Creditors: amounts falling due within one year

2022 £

Other taxation and social security

502

-

Trade creditors

19,414

22,108

Accruals and deferred income

3,554

1,178

23,470

23,286

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

INSPIRE COUNSELLING AND TRAINING LIMITED

England & Wales - Charity number 1068491

Accounts

Charity registration number 1068491

Company registration number 03510939 (England and Wales)

INSPIRE COUNSELLING AND TRAINING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

INSPIRE COUNSELLING AND TRAINING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G Parnell	
Mr N J Weaver	
Mr A C MacFarlane	
A J Buchanan	(Appointed 1 September 2020)
Rev A W Forsdike	(Appointed 26 November 2020)
Mr A Adetukasi	(Appointed 16 February 2022)
Mrs D Adetukasi	(Appointed 16 February 2022)
Mrs C Barratt	(Appointed 16 February 2022)

Charity number 1068491

Company number 03510939

Registered office
The Fletcher Centre
2 Cresent Road
Ipswich
UK
IP1 2EX

Independent examiner
LB Group Limited (Ipswich)
80 Compair Crescent
Ipswich
Suffolk
UK
IP2 0EH

INSPIRE COUNSELLING AND TRAINING LIMITED

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Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 12

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

Inspire was established in 1992 and is dedicated to providing a caring and confidential counselling service to individuals and couples aged 18 years and over. Our counselling centre is run by Christians and all of our counsellors are professionally trained and supervised, offering a variety of counselling approaches. We have two employees. Our services are available to everyone regardless of gender, race, ethnicity, sexual orientation, ability or faith.

Inspire also offers a range of professional courses and non professional courses

- Non professional courses - workshops and teaching sessions for groups or teams covering a wide variety of subjects including listening skills, pastoral care, stress, anger, depression, grief, abuse, relationships, loss or bereavement.
- Professional Training - through an affiliation with Barnabas Counselling Training, Inspire provides training from foundation level through to diploma, the stage at which successful students become qualified to counsel, as well as a Diploma in Counselling Supervision.

Our professional courses are recognised and accredited by the Counselling and Psychotherapy Central Awarding Body.

Inspire's Vision: Inspire enables change and growth through counselling and training.

Inspire's Mission: Working with Church and community, we offer hope now and for the future. Whether through counselling or training, we provide an opportunity for you to gain new perspectives and to grow within a safe, accepting and professional relationship.

Achievements and performance

Financial review

The charity is holding approximately 60% of expenditure in liquid funds (after creditors). The trustees consider that the Charity's funds are sufficient, not excessive, to meet the costs of running the charities activities which continue to expand and to prudently retain reserves in accord with good governance policy and charity commission guidance.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees meet formally every two to three months to consider the running of the charity, finance, counselling and training matters and future operations. In addition the Trustees meet informally and are in regular communication to exchange opinions and discuss charity activities.

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Parnell

Mr N J Weaver

Mr A C MacFarlane

A J Buchanan

(Appointed 1 September 2020)

Rev A W Forsdike

(Appointed 26 November 2020)

Mr A Adetukasi

(Appointed 16 February 2022)

Mrs D Adetukasi

(Appointed 16 February 2022)

Mrs C Barratt

(Appointed 16 February 2022)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:



.....B246CE86CF124D2.....

Mr A C MacFarlane

Trustee

24/05/2022

Date:

INSPIRE COUNSELLING AND TRAINING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSPIRE COUNSELLING AND TRAINING LIMITED

I report to the Trustees on my examination of the financial statements of Inspire Counselling and Training Limited (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

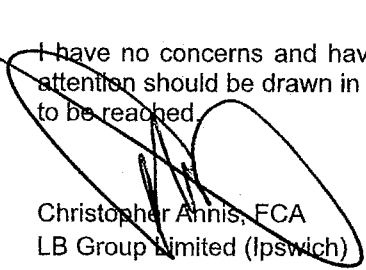
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


Christopher Annis, FCA
LB Group Limited (Ipswich)

80 Compair Crescent
Ipswich
Suffolk
IP2 0EH
UK

Dated: 25/5/22

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	15,907	15,907	18,655	18,655
Charitable activities	4	42,035	42,035	31,393	31,393
Investments	5	3	3	41	41
Total income		57,945	57,945	50,089	50,089
<u>Expenditure on:</u>					
Charitable activities	6	52,966	52,966	50,648	50,648
Net income/(expenditure) for the year/ Net movement in funds		4,979	4,979	(559)	(559)
Fund balances at 1 September 2020		32,519	32,519	33,078	33,078
Fund balances at 31 August 2021		37,498	37,498	32,519	32,519

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	10		1,192		-
Tangible assets	11		1,395		1,367
			<u>2,587</u>		<u>1,367</u>
Current assets					
Debtors	12	2,671		6,844	
Cash at bank and in hand		55,526		42,500	
		<u>58,197</u>		<u>49,344</u>	
Creditors: amounts falling due within one year	13	(23,286)		(18,192)	
Net current assets			34,911		31,152
Total assets less current liabilities			<u>37,498</u>		<u>32,519</u>
Income funds					
Unrestricted funds			37,498		32,519
			<u>37,498</u>		<u>32,519</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

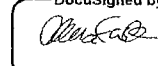
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

24/05/2022

The financial statements were approved by the Trustees on

DocuSigned by:



.....B240CE66CE124D2....

Mr A C MacFarlane

Trustee

Company registration number 03510939

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Inspire Counselling and Training Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fletcher Centre, 2 Crescent Road, Ipswich, IP1 2EX, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Costs	6 Year Straight Line
---------------	----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers & Furniture	20 % Reducing balance
-----------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	15,907	18,655

4 Charitable activities

	2021 £	2020 £
Sales within charitable activities	42,035	31,393

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	3	41

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	29,455	24,967
Depreciation and impairment	597	351
Training Costs	565	627
Counselling costs	7,390	5,930
Computer costs	1,029	670
Insurance	1,170	1,122
Marketing and Hospitality	604	990
Office supplies	238	460
Postage and delivery	139	250
Printing and reproduction	355	357
Refreshments	187	152
Professional fees	2,469	6,479
Rent	4,895	4,860
Repairs	-	268
Sundry Expenses	2,763	2,151
	<u>51,856</u>	<u>49,634</u>
Share of support costs (see note 7)	1,110	1,014
	<u>52,966</u>	<u>50,648</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Independent Exam Fee	954	-	954	1,014
Payroll costs	156	-	156	-
	<u>1,110</u>	<u>-</u>	<u>1,110</u>	<u>1,014</u>
Analysed between Charitable activities	1,110	-	1,110	1,014

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2021	2020
	£	£
Wages and salaries	28,334	23,843
Other pension costs	1,121	1,124
	<u>29,455</u>	<u>24,967</u>

There were no employees whose annual remuneration was more than £60,000.

10 Intangible fixed assets

	Website Costs £
Cost	
At 1 September 2020	-
Additions - separately acquired	1,430
	<u>1,430</u>
At 31 August 2021	1,430
Amortisation and impairment	
At 1 September 2020	-
Amortisation charged for the year	238
	<u>238</u>
At 31 August 2021	238
Carrying amount	
At 31 August 2021	1,192
	<u>1,192</u>
At 31 August 2020	-
	<u>-</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

11 Tangible fixed assets

	Computers & Furniture £
Cost	
At 1 September 2020	5,720
Additions	386
At 31 August 2021	6,106
Depreciation and impairment	
At 1 September 2020	4,353
Depreciation charged in the year	358
At 31 August 2021	4,711
Carrying amount	
At 31 August 2021	1,395
At 31 August 2020	1,367

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	279	2,569
Other debtors	1,179	3,372
Prepayments and accrued income	1,213	903
	2,671	6,844

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	22,108	17,116
Accruals and deferred income	1,178	1,076
	23,286	18,192

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

INSPIRE COUNSELLING AND TRAINING LIMITED

England & Wales - Charity number 1068491

Accounts

Charity Registration No. 1068491

Company Registration No. 03510939 (England and Wales)

INSPIRE COUNSELLING AND TRAINING LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

INSPIRE COUNSELLING AND TRAINING LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Parnell	
	Mr N J Weaver	
	Mr A C MacFarlane	(Appointed 21 November 2019)
	A J Buchanan	(Appointed 1 September 2020)
	Rev A W Forsdike	(Appointed 26 November 2020)
Charity number	1068491	
Company number	03510939	
Registered office	The Fletcher Centre 2 Cresent Road Ipswich UK IP1 2EX	
Independent examiner	LB Group Limited (Ipswich) 7 Hydra, Orion Court Addison Way Great Blakenham Ipswich Suffolk UK IP6 0LW	

INSPIRE COUNSELLING AND TRAINING LIMITED

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Statement of financial position	5
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INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Inspire was established in 1992 and is dedicated to providing a caring and confidential counselling service to individuals and couples aged 18 years and over. Our counselling centre is run by Christians and all of our counsellors are professionally trained and supervised, offering a variety of counselling approaches. We have three employees. Our services are available to everyone regardless of gender, race, ethnicity, sexual orientation, ability or faith.

Inspire also offers a range of professional courses and non professional courses

- Non professional courses - workshops and teaching sessions for groups or teams covering a wide variety of subjects including listening skills, pastoral care, stress, anger, depression, grief, abuse, relationships, loss or bereavement.
- Professional Training - through an affiliation with Barnabas Counselling Training, Inspire provides training from foundation level through to diploma, the stage at which successful students become qualified to counsel, as well as a Diploma in Counselling Supervision.

Our professional courses are recognised and accredited by the Counselling and Psychotherapy Central Awarding Body.

Inspire's Vision: Inspire enables change and growth through counselling and training.

Inspire's Mission: Working with Church and community, we offer hope now and for the future. Whether through counselling or training, we provide an opportunity for you to gain new perspectives and to grow within a safe, accepting and professional relationship.

Achievements and performance

Financial review

The charity is holding approximately 1/3 of expenditure in liquid funds (after creditors). The trustees consider that the Charity's funds are sufficient, not excessive, to meet the costs of running the charities activities which continue to expand and to prudently retain reserves in accord with good governance policy and charity commission guidance.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees meet formally every two to three months to consider the running of the charity, finance, counselling and training matters and future operations. In addition the Trustees meet informally and are in regular communication to exchange opinions and discuss charity activities.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs K Mills	(Resigned 17 July 2020)
Mr D McCahon	(Resigned 31 August 2020)
Mr G Parnell	
Mr A R Sagers	(Resigned 31 August 2020)
Dr J M Sheehan	(Resigned 31 August 2020)

INSPIRE COUNSELLING AND TRAINING LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2020*

Mr N J Weaver	
Mr A C MacFarlane	(Appointed 21 November 2019)
A J Buchanan	(Appointed 1 September 2020)
Rev A W Forsdike	(Appointed 26 November 2020)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

Mr A C MacFarlane

.....B246CE66CF124D2....

Mr A C MacFarlane

Trustee 27-05-21

Dated:

INSPIRE COUNSELLING AND TRAINING LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSPIRE COUNSELLING AND TRAINING LIMITED

I report to the Trustees on my examination of the financial statements of Inspire Counselling and Training Limited (the charity) for the year ended 31 August 2020.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Christopher Annis, FCA
LB Group Limited (Ipswich)



7 Hydra, Orion Court
Addison Way
Great Blakenham
Ipswich
Suffolk
IP6 0LW
UK

Dated:

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Total 2019 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	18,655	18,655	20,622	20,622
Charitable activities	4	31,393	31,393	100,264	100,264
Investments	5	41	41	88	88
Total income		<u>50,089</u>	<u>50,089</u>	<u>120,974</u>	<u>120,974</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>50,648</u>	<u>50,648</u>	<u>126,047</u>	<u>126,047</u>
Net expenditure for the year/ Net movement in funds		(559)	(559)	(5,073)	(5,073)
Fund balances at 1 September 2019		<u>33,078</u>	<u>33,078</u>	<u>38,151</u>	<u>38,151</u>
Fund balances at 31 August 2020		<u><u>32,519</u></u>	<u><u>32,519</u></u>	<u><u>33,078</u></u>	<u><u>33,078</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSPIRE COUNSELLING AND TRAINING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		1,367		1,717
Current assets					
Debtors	11	6,844		2,477	
Cash at bank and in hand		42,500		39,710	
		<u>49,344</u>		<u>42,187</u>	
Creditors: amounts falling due within one year	12	<u>(18,192)</u>		<u>(10,826)</u>	
Net current assets			31,152		31,361
Total assets less current liabilities			<u>32,519</u>		<u>33,078</u>
Income funds					
Unrestricted funds			32,519		33,078
			<u>32,519</u>		<u>33,078</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The director acknowledges his responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

27-05-21

The financial statements were approved by the Trustees on

DocuSigned by:

Mr A C MacFarlane

.....8246CE66CF12402...

Mr A C MacFarlane

Trustee

Company Registration No. 03510939

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

Inspire Counselling and Training Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fletcher Centre, 2 Crescent Road, Ipswich, IP1 2EX, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers & Furniture	20 % Reducing balance
-----------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	18,655	20,622

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

4 Charitable activities

	2020 £	2019 £
Sales within charitable activities	31,393	100,264

5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	41	88

6 Charitable activities

	2020 £	2019 £
Staff costs	24,967	46,373
Depreciation and impairment	351	439
Training Costs	627	53,012
Counselling costs	5,930	7,493
Computer costs	670	400
Insurance	1,122	2,112
Marketing and Hospitality	990	1,408
Office supplies	460	372
Postage and delivery	250	569
Printing and reproduction	357	2,237
Refreshments	152	318
Professional fees	6,479	2,688
Rent	4,860	5,130
Repairs	268	652
Staff Training	-	75
Sundry Expenses	2,151	2,469
	49,634	125,747
Share of support costs (see note 7)	1,014	300
	50,648	126,047

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

7 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Independent Exam Fee	1,014	-	1,014	300
	<u>1,014</u>	<u>-</u>	<u>1,014</u>	<u>300</u>
Analysed between Charitable activities	<u>1,014</u>	<u>-</u>	<u>1,014</u>	<u>300</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>2</u>	<u>3</u>
Employment costs	2020 £	2019 £
Wages and salaries	23,843	44,951
Other pension costs	<u>1,124</u>	<u>1,422</u>
	<u>24,967</u>	<u>46,373</u>

INSPIRE COUNSELLING AND TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

10 Tangible fixed assets

	Computers & Furniture £
Cost	
At 1 September 2019	5,720
At 31 August 2020	5,720
Depreciation and impairment	
At 1 September 2019	4,002
Depreciation charged in the year	351
At 31 August 2020	4,353
Carrying amount	
At 31 August 2020	1,367
At 31 August 2019	1,717

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	2,569	-
Other debtors	3,372	1,601
Prepayments and accrued income	903	876
	6,844	2,477

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	17,116	10,526
Accruals and deferred income	1,076	300
	18,192	10,826

13 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).