

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

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

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# INSPIRE COUNSELLING AND TRAINING LIMITED

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 15

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# **INSPIRE COUNSELLING AND TRAINING LIMITED**

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

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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

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### **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

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### 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

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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						
<b>Income from:</b>							
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
<b>Total income</b>		<b>56,229</b>	<b>13,830</b>	<b>70,059</b>	<b>55,068</b>	<b>2,000</b>	<b>57,068</b>
<b>Expenditure on:</b>							
Charitable activities	6	63,718	7,280	70,998	60,148	2,000	62,148
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(7,489)</b>	<b>6,550</b>	<b>(939)</b>	<b>(5,080)</b>	<b>-</b>	<b>(5,080)</b>
Fund balances at 1 September 2023		39,873	-	39,873	44,953	-	44,953
<b>Fund balances at 31 August 2024</b>		<b>32,384</b>	<b>6,550</b>	<b>38,934</b>	<b>39,873</b>	<b>-</b>	<b>39,873</b>

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

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#### 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

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### 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

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### 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 £
<b>Charitable activities</b>		
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>
<b>Analysis by fund</b>		
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

<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	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:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	3	3
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
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#### Amortisation and impairment

At 1 September 2023	715
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Amortisation charged for the year	238
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At 31 August 2024	953
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#### Carrying amount

At 31 August 2024	477
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At 31 August 2023	715
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### 13 Tangible fixed assets

#### Computers & Furniture £

#### Cost

At 1 September 2023	6,997
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Additions	907
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At 31 August 2024	7,904
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#### Depreciation and impairment

At 1 September 2023	5,612
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Depreciation charged in the year	574
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At 31 August 2024	6,186
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#### Carrying amount

At 31 August 2024	1,718
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At 31 August 2023	1,384
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### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	960	539
Other debtors	2,003	2,639
Prepayments and accrued income	1,015	1,032
	<u>3,978</u>	<u>4,210</u>



# 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 £
<b>Defined contribution schemes</b>		
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>
<b>Previous year:</b>	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 August 2023</b>
	£	£	£	£
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
	£	£	£
<b>At 31 August 2024:</b>			
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
	£	£	£
<b>At 31 August 2023:</b>			
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).