



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 Period start date To 31 March 2023 Period end date

Charity name: Yewdale Counselling Services

Charity registration number: 1120232

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide for the relief of distress and anxiety among the community and in furtherance thereof to provide assistance in the form of counselling and other talking therapies; to provide, maintain and operate a Centre or Centres for the provision of these therapies and to provide education and training in the field of counselling and other talking therapies
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To offer a counselling service within the community offering Person-Centred, Cognitive Behavioural and Integral counselling tailored to the clients' needs We abide by the BACP ethical framework Our counsellors have received monthly external supervision Placement for Trainee counsellors have continued to be offered this year
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have copies of all the Public Benefit Guidance from the Charity Commission and have referred to it as an aid when making a decision to which the Guidance is relevant. The trustees declare that in undertaking the above activities they have had regard to this Guidance and in particular understand both aspects ie the 'benefit aspect' and the 'public aspect.'

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Counselling Appointments During the year 520 clients were offered 3900 counselling hours.</p> <p>Client Comments</p> <p>"Have enjoyed my appointments, I feel happier and my head is clearer. * has given me a lot of confidence and set me on a path to be proud of myself, lovely lady. Very happy I came."</p> <p>"I feel like * has helped me make so much progress. I've never had counselling that has worked so well."</p> <p>"This service has had such a positive impact. * is a <u>tremendous</u> therapist and has been so very helpful. Yewdale counselling services has done what previous counsellors haven't, it's given me hope and an outlook that I didn't think I'd ever see."</p> <p>"Thank you so much *, * and team I cannot describe in words what good has come out of this."</p> <p>"Supportive, friendly, felt comfortable each week. Very happy with the sessions I have had and the progress made. Thank you *."</p> <p>"Excellent service which has really helped me with my problems. Thanks especially to my counsellor *."</p> <p>"Really helpful, nice quiet environment, non judgemental."</p> <p>"Completely satisfied with the support that I was given. My counsellor was amazing, made me feel at ease and help me get through loads of issues that I now feel I can deal with."</p> <p>"I was seen quicker than I originally thought."</p> <p>"Amazing team. I feel much stronger than I did 6 months ago. I feel like I can deal with things much easier. What I thought was a mountain of emotions at the start really isn't, just need to find my own way to deal with things."</p> <p>"The problems are not going away any time soon but I feel stronger to cope with them."</p> <p>"Very relaxing, calming atmosphere. Felt able to talk about anything without judgement."</p> <p>"This is a great counselling service and would like to thank you for helping me."</p> <p>"Very understanding and a great place to get everything off your chest. I felt relaxed at all sessions."</p> <p>"Short wait. My counsellor was amazing. She really helped my mental health."</p> <p>"The process was very smooth. They have been amazing and helped me so much."</p> <p>"The counselling has definitely helped me progress in a positive way these past weeks and enjoy my life better."</p> <p>"My grateful thanks to all in giving me this help after a very traumatic episode in my life."</p> <p>"My counsellor really understood me and has literally helped me change my life for the better. She is an angel amongst us. "</p> <p>"Overall I feel that this service has helped me, having someone to listen and not judge."</p> <p>"Yewdale are extremely accommodating when something come up in the schedule. The therapist was fantastic and was very patient with me and has given me a lot to think about. I enjoy that sessions</p>

		<p>are face-to-face. This is very good. I have never had counselling before and I've had such a great experience. "</p> <p>"The people who work here a lovely and I feel like I really benefit from the service. "</p> <p>"Less of a waiting time than I expected. The service was welcoming as soon as the door was opened, made you feel respected. "</p> <p>" * has been so supportive, understanding and has helped me to gain better awareness of myself. I have had counselling before and not felt listened to but * has been amazing. "</p> <p>"The staff, or more to the point, the counsellors are a godsend and make you feel welcome and at ease. I have absolutely no concerns or doubt about coming here and I would highly recommend coming here if you are in need of help. Thank you * and *."</p> <p>" Yes I have felt a lot better and it has really helped me."</p> <p>"Helpful, patient staff. Not rushed – allowed to talk as much as necessary."</p> <p>" I found * my counsellor very patient and good to talk with, I felt extremely comfortable with her."</p> <p>"I'm very, very happy with the progress I've made during my time here. Starting to find myself again."</p> <p>"I've become better at identifying how I'm feeling and how I'm thinking and why I'm feeling/thinking a certain way."</p> <p>"I nominate * for counsellor of the year."</p> <p>"Amazing."</p> <p>" * is an excellent counsellor, always listens and gives a very friendly and warm welcome. The whole experience has been great value to me. Thank you."</p> <p>"Excellent care by * and the Team."</p> <p>"Friendly, helpful and caring staff."</p> <p>"So grateful for all your help."</p> <p>"Very quick to fit me in."</p> <p>"Feel much better and more positive."</p> <p>"Thank you to * for all the help given in my sessions."</p> <p>"Warm and welcoming."</p> <p>" * was lovely to talk to and helped me understand my situation more better."</p> <p>"Glad to talk and feel better, more confident to make changes."</p> <p>"Thank you very much for the service."</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserve for repairs and expenses to the building (contingencies and risks)
Amount of reserves held	Para 1.22	£20,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Company
Trustee selection methods including details of any	Para 1.25	Appointed by board

constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees		
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Yewdale Counselling Services
Other name the charity uses	
Registered charity number	1120232
Charity's principal address	Sue Mobey House 300 Yewdale Skelmersdale WN8 6ES

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Judith Taylor	Chair		
2	Mark Thomas			
3	Ailsa Hayter		1/4/22 – 5/7/22	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) Full name(s) Position (eg Secretary, Chair, etc)	<i>M Thomas</i>	<i>E Ellis</i>
	Mark Thomas	Emma Ellis
	Chair	Trustee
Date	29 January 2024	

Company registration number: 05401493

**Yewdale Counselling Services
Trading as Yewdale Counselling Services**

Unaudited financial statements

31 March 2023

Yewdale Counselling Services

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Yewdale Counselling Services

Directors and other information

Directors	Mr Mark Paul Thomas Miss Emma Jane Ellis	(Appointed 26 June 2023)
Secretary	Jillian Hyland	
Company number	05401493	
Registered office	Sue Mobey House 300 Yewdale Skelmersdale Lancashire WN8 6ES	
Business address	Sue Mobey House 300 Yewdale Skelmersdale Lancashire WN8 6ES	
Accountants	Practical Business Solutions (NW) Limited 749a Ormskirk Road Wigan England WN5 8AT	

Yewdale Counselling Services

**Directors report
Year ended 31 March 2023**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Directors

The directors who served the company during the year were as follows:

Mr Mark Paul Thomas

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 16 October 2023 and signed on behalf of the board by:



Mr Mark Paul Thomas
Director

Yewdale Counselling Services

Report to the board of directors on the preparation of the unaudited statutory financial statements of Yewdale Counselling Services Year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Yewdale Counselling Services for the year ended 31 March 2023 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants , we are subject to its ethical and other professional requirements which are detailed at www.cimaglobal.com.

This report is made solely to the board of directors of Yewdale Counselling Services, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Yewdale Counselling Services and state those matters that we have agreed to state to the board of directors of Yewdale Counselling Services as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at www.cimaglobal.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Yewdale Counselling Services and its board of directors as a body for our work or for this report.

It is your duty to ensure that Yewdale Counselling Services has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Yewdale Counselling Services. You consider that Yewdale Counselling Services is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Yewdale Counselling Services. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Practical Business Solutions (NW) Limited
Chartered Global Management Accountant

749a
Ormskirk Road
Wigan
England
WN5 8AT

16 October 2023

Yewdale Counselling Services
Statement of comprehensive income
Year ended 31 March 2023

	Note	2023 £	2022 £
Turnover		103,893	96,561
Other external charges		(45)	-
Staff costs		(29,798)	(26,156)
Other operating expenses		(57,522)	(44,069)
Operating profit		<u>16,528</u>	<u>26,336</u>
Other interest receivable and similar income		4	-
Profit before taxation		<u>16,532</u>	<u>26,336</u>
Tax on profit		-	-
Profit for the financial year and total comprehensive income		<u><u>16,532</u></u>	<u><u>26,336</u></u>

All the activities of the company are from continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

Yewdale Counselling Services

Statement of financial position 31 March 2023

	Note	2023 £	£	2022 £	£
Current assets					
Debtors	5	138		-	
Cash at bank and in hand		77,310		60,916	
		<u>77,448</u>		<u>60,916</u>	
Creditors: amounts falling due within one year	6	(1,433)		(1,433)	
Net current assets			76,015		59,483
Total assets less current liabilities			<u>76,015</u>		<u>59,483</u>
Net assets			<u>76,015</u>		<u>59,483</u>
Capital and reserves					
Profit and loss account			76,015		59,483
Shareholders funds			<u>76,015</u>		<u>59,483</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 8 to 10 form part of these financial statements.

Yewdale Counselling Services

Statement of financial position (continued)
31 March 2023

These financial statements were approved by the board of directors and authorised for issue on 16 October 2023, and are signed on behalf of the board by:



Mr Mark Paul Thomas
Director

Company registration number: 05401493

The notes on pages 8 to 10 form part of these financial statements.

Yewdale Counselling Services

**Statement of changes in equity
Year ended 31 March 2023**

	Profit and loss account £	Total £
At 1 April 2021	33,147	33,147
Profit for the year	26,336	26,336
Total comprehensive income for the year	26,336	26,336
At 31 March 2022 and 1 April 2022	59,483	59,483
Profit for the year	16,532	16,532
Total comprehensive income for the year	16,532	16,532
At 31 March 2023	76,015	76,015

Yewdale Counselling Services

Notes to the financial statements Year ended 31 March 2023

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is Yewdale Counselling Services, Sue Mobey House, 300 Yewdale, Skelmersdale, Lancashire, WN8 6ES.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Yewdale Counselling Services

Notes to the financial statements (continued) Year ended 31 March 2023

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Staff costs

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

The aggregate payroll costs incurred during the year were:

	2023	2022
	£	£
Wages and salaries	29,112	25,488
Other pension costs	686	668
	<u>29,798</u>	<u>26,156</u>

Yewdale Counselling Services

Notes to the financial statements (continued)
Year ended 31 March 2023

5. Debtors

	2023	2022
	£	£
Other debtors	138	-

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,433	1,433

7. Controlling party

The company/charity is controlled by its three trustees.

Yewdale Counselling Services

The following pages do not form part of the statutory accounts.

Yewdale Counselling Services

Detailed income statement Year ended 31 March 2023

	2023 £	2022 £
Turnover		
Sales	2,775	2,475
Other income	101,118	94,086
	<u>103,893</u>	<u>96,561</u>
Cost of sales		
Direct costs	(45)	-
	<u>(45)</u>	<u>-</u>
Gross profit	<u>103,848</u>	<u>96,561</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(29,112)	(25,488)
Pensions	(686)	(668)
Staff training	-	(93)
Rates	(353)	(548)
Insurance	(687)	(652)
Light and heat	(1,218)	(788)
Cleaning	(22)	-
Repairs and maintenance	(166)	(135)
Printing, postage and stationery	(227)	(235)
Telephone	(748)	(538)
Computer costs	(80)	-
Legal and professional	-	(1,137)
Consultancy fees	(52,933)	(39,135)
Accountancy fees	(732)	(732)
General expenses	(153)	(76)
Subscriptions	(203)	-
	<u>(87,320)</u>	<u>(70,225)</u>
Operating profit	16,528	26,336
Operating profit percentage	15.9%	27.3%
Other interest receivable and similar income	4	-
Profit before taxation	<u>16,532</u>	<u>26,336</u>

Company registration number: 05401493

**Yewdale Counselling Services
Trading as Yewdale Counselling Services**

Unaudited financial statements

31 March 2023

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Yewdale Counselling Services

Directors and other information

Directors	Mr Mark Paul Thomas Miss Emma Jane Ellis	(Appointed 26 June 2023)
Secretary	Jillian Hyland	
Company number	05401493	
Registered office	Sue Mobey House 300 Yewdale Skelmersdale Lancashire WN8 6ES	
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Accountants	Practical Business Solutions (NW) Limited 749a Ormskirk Road Wigan England WN5 8AT	

Yewdale Counselling Services

Directors report Year ended 31 March 2023

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Directors

The directors who served the company during the year were as follows:

Mr Mark Paul Thomas

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 16 October 2023 and signed on behalf of the board by:



Mr Mark Paul Thomas
Director

Yewdale Counselling Services

Report to the board of directors on the preparation of the unaudited statutory financial statements of Yewdale Counselling Services Year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Yewdale Counselling Services for the year ended 31 March 2023 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants , we are subject to its ethical and other professional requirements which are detailed at www.cimaglobal.com.

This report is made solely to the board of directors of Yewdale Counselling Services, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Yewdale Counselling Services and state those matters that we have agreed to state to the board of directors of Yewdale Counselling Services as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at www.cimaglobal.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Yewdale Counselling Services and its board of directors as a body for our work or for this report.

It is your duty to ensure that Yewdale Counselling Services has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Yewdale Counselling Services. You consider that Yewdale Counselling Services is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Yewdale Counselling Services. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Practical Business Solutions (NW) Limited
Chartered Global Management Accountant

749a
Ormskirk Road
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England
WN5 8AT

16 October 2023

Yewdale Counselling Services
Statement of comprehensive income
Year ended 31 March 2023

	Note	2023 £	2022 £
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Other interest receivable and similar income		4	-
Profit before taxation		<u>16,532</u>	<u>26,336</u>
Tax on profit		-	-
Profit for the financial year and total comprehensive income		<u><u>16,532</u></u>	<u><u>26,336</u></u>

All the activities of the company are from continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

Yewdale Counselling Services

Statement of financial position 31 March 2023

	Note	2023 £	£	2022 £	£
Current assets					
Debtors	5	138		-	
Cash at bank and in hand		77,310		60,916	
		<u>77,448</u>		<u>60,916</u>	
Creditors: amounts falling due within one year	6	(1,433)		(1,433)	
Net current assets			76,015		59,483
Total assets less current liabilities			<u>76,015</u>		<u>59,483</u>
Net assets			<u>76,015</u>		<u>59,483</u>
Capital and reserves					
Profit and loss account			76,015		59,483
Shareholders funds			<u>76,015</u>		<u>59,483</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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Yewdale Counselling Services

Statement of financial position (continued)
31 March 2023

These financial statements were approved by the board of directors and authorised for issue on 16 October 2023, and are signed on behalf of the board by:



Mr Mark Paul Thomas
Director

Company registration number: 05401493

The notes on pages 8 to 10 form part of these financial statements.

Yewdale Counselling Services

**Statement of changes in equity
Year ended 31 March 2023**

	Profit and loss account £	Total £
At 1 April 2021	33,147	33,147
Profit for the year	26,336	26,336
Total comprehensive income for the year	26,336	26,336
At 31 March 2022 and 1 April 2022	59,483	59,483
Profit for the year	16,532	16,532
Total comprehensive income for the year	16,532	16,532
At 31 March 2023	76,015	76,015

Yewdale Counselling Services

Notes to the financial statements Year ended 31 March 2023

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is Yewdale Counselling Services, Sue Mobey House, 300 Yewdale, Skelmersdale, Lancashire, WN8 6ES.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Yewdale Counselling Services

Notes to the financial statements (continued) Year ended 31 March 2023

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Staff costs

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

The aggregate payroll costs incurred during the year were:

	2023	2022
	£	£
Wages and salaries	29,112	25,488
Other pension costs	686	668
	<u>29,798</u>	<u>26,156</u>

Yewdale Counselling Services

Notes to the financial statements (continued)
Year ended 31 March 2023

5. Debtors

	2023	2022
	£	£
Other debtors	138	-

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,433	1,433

7. Controlling party

The company/charity is controlled by its three trustees.

Yewdale Counselling Services

The following pages do not form part of the statutory accounts.

Yewdale Counselling Services

Detailed income statement Year ended 31 March 2023

	2023 £	2022 £
Turnover		
Sales	2,775	2,475
Other income	101,118	94,086
	<u>103,893</u>	<u>96,561</u>
Cost of sales		
Direct costs	(45)	-
	<u>(45)</u>	<u>-</u>
Gross profit	<u>103,848</u>	<u>96,561</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(29,112)	(25,488)
Pensions	(686)	(668)
Staff training	-	(93)
Rates	(353)	(548)
Insurance	(687)	(652)
Light and heat	(1,218)	(788)
Cleaning	(22)	-
Repairs and maintenance	(166)	(135)
Printing, postage and stationery	(227)	(235)
Telephone	(748)	(538)
Computer costs	(80)	-
Legal and professional	-	(1,137)
Consultancy fees	(52,933)	(39,135)
Accountancy fees	(732)	(732)
General expenses	(153)	(76)
Subscriptions	(203)	-
	<u>(87,320)</u>	<u>(70,225)</u>
Operating profit	16,528	26,336
Operating profit percentage	15.9%	27.3%
Other interest receivable and similar income	4	-
Profit before taxation	<u><u>16,532</u></u>	<u><u>26,336</u></u>