# BEACON COUNSELLING TRUST

England & Wales · Charity number 1140011

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 2011-01-25 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 263 Townsend Lane<br>Clubmoor<br>Liverpool<br>L13 9DG |
| **Phone** | 0151 226 0696 |
| **Email** | admin@beaconcounsellingtrust.co.uk |
| **Website** | www.beaconcounsellingtrust.co.uk |

## Activities

**Objects:** THE OBJECTS OF THE TRUST ARE, TO RELIEVE MENTAL, EMOTIONAL AND PHYSICAL SICKNESSOF PERSONS RESIDENT, IN ENGLAND AND WALES BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS.3.2 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE TRUST IN PROMOTING THE OBJECTS.

**Activities:** The provision of counselling and support to relieve mental, emotional and physical problems encountered by people living in today's society.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

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## Geography

- **Area of benefit:** NORTH WEST OF ENGLAND
- Blackpool
- Isle Of Anglesey
- Knowsley
- Lancashire
- Liverpool City
- Salford City
- Sefton
- Wigan
- Wirral

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-11-30 | £4,837,745 | £2,516,940 | £4,838,167 | 26 |
| 2023-11-30 | £2,925,616 | £1,924,772 | £2,517,362 | 24 |
| 2022-11-30 | £2,100,386 | £1,432,971 | £1,516,518 | 23 |
| 2021-11-30 | £1,620,508 | £1,317,468 | £849,103 | 17 |
| 2020-11-30 | £1,249,071 | £984,443 | £546,063 | 15 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Darren Melia** | Chair | 2022-06-24 |
| AGNES WILLIAMS | | 2024-06-01 |
| James Hind | | 2017-03-02 |
| Joseph Williams | | 2019-03-31 |

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**BEACON COUNSELLING TRUST**

England & Wales - Charity number 1140011

# Accounts

Charity registration number 1140011 (England and Wales)

# BEACON COUNSELLING TRUST

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 30 NOVEMBER 2024

# BEACON COUNSELLING TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mr D Melia<br>Mr J Hind<br>Mr J Williams<br>MA Williams | |
| **Senior management** | Neil Platt | Clinical Programmes Director |
| **Charity number (England and Wales)** | 1140011 | |
| **Principal address** | 263 Townsend Lane<br>Clubmoor<br>Liverpool<br>Merseyside<br>L13 9DG | |
| **Auditor** | Monetta LLP<br>110-114 Duke Street<br>Liverpool<br>L1 5AG | |
| **Bankers** | Lloyds Bank plc<br>PO Box 1000<br>Andover<br>BX1 1LT | |

# BEACON COUNSELLING TRUST

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# BEACON COUNSELLING TRUST

## TRUSTEES REPORT

## *FOR THE YEAR ENDED 30 NOVEMBER 2024*

The Trustees present their annual report and financial statements for the year ended 30 November 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 trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Objectives and activities**

The purposes of the charity are to relieve mental, emotional and physical problems encountered by people living in today's society. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants, donations, fees and charges to cover its operating costs.

The principal activities of the charity in the period under review were that of the provision of counselling and support services designed to advance and improve the quality of life of individuals and families through the delivery of effective and responsive interventions, therapies and counselling sessions that seek to resolve problems and issues. In addition, the charity provides quality training and guidance to others operating in these areas. Our commitment to developing the infrastructure to support the growth in the organisation has resulted in a fully refurbished head office that now accommodates the increased staffing levels and the requirements to support its financial growth and its position as the largest regional organisation of its kind in the UK, our 2024 and 2025 Impact reports contained within our website reflect the organisations continued development. The charity has gone from strength to strength within the year and been subject to significant increases in its core activity and geographical reach. The publication of these Impact Reports is a reflection of the growth in activity that the charity has achieved in the period.

**Achievements and performance**

*Significant activities and achievements against objectives*

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity has continued to develop the range of counselling and support services it provides which includes the development of number of additional services including a neurodiversity project, to ensure that moving forwards the organisation is addressing the emerging needs of its neurodiverse community based client group. During the year the charity also continued the operational delivery of Paul's Place project, primarily by utilising grant funding from The National Lottery Community Fund. Which has enabled the charity to continue to provide a specialist bereavement counselling service across Merseyside, for those bereaved by suicide.

The charity continued work on developing and supporting organisation's to become signatories to the Workplace Charter to reduce gambling harms and is working towards rolling this offer out across a national footprint. Efforts have been made to increase partnership working over the year and the charity has developed some meaningful relationships with other community based organisations to the benefit of all involved. Strategic partnership working has helped the charity reach into a number of hard to reach communities across the North West.

The charity also continues to deliver 'Bet You Can Help' training and engages with the Criminal Justice System and the Armed Forces Programme to increase awareness of gambling harms. The Armed Forces Programme via the Armed Forces Gambling Support Network (AFGSN), has gone from strength to strength and the charity is the national lead on this programme for its partner agencies. The impact and reach across the armed forces community has been amazing, as can be reviewed in the year one AFGSN Project Report and the wider 2024 organisational Impact Report. The charity has now secured the Armed Forces Covenant Fund Silver Award, which is a testament to the dedication the charity has continued to direct towards our valued Armed Forces Community.

The charity is subject to a number of audits as a commissioned service provider and within the year was subject to a non-regulated CQC Pilot Inspection. The inspection took place over a 2 day period in the summer of 2024 and the resulting report was extremely complimentary about the charity and the robust management systems it had set in place to ensure the organisation is safe, well-led, caring, effective and responsive. A full Quality Assurance report is shown on our website.

The trustees continue to seek further funding to enable the charity to continue with its work. The trustees also take this opportunity of recognising the contributions of time and effort made by many friends, volunteers, staff and supporters without whom the achievements to date would not have happened. Due to the changes made in its primary commissioner to GambleAware, significant increases in the value of its primary contract and a broader access to the commissioners additional funding streams have resulted in both growth and greater financial stability. The Board of Trustees had set a plan in motion to invest in the charities current premises to facilitate this growth and aspirational diversification, which in 2024 came to fruition. This has allowed the charity to absorb the growing demand for its services across the North West footprint and allow the charity to continue to improve its reach into those local communities that are in the greatest need. Discussions have taken place between the Board of Trustees and the landlord regarding the charity using some of its free reserves to purchase the property off the landlord, therefore having its own asset and becoming its own landlord and what steps the charity would need to take to achieve this outcome.

**Financial review**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees have established a policy whereby the unrestricted funds held by the charity should be between 12 and 24 months of the resources expended, which equates to between approximately £2,500,000 to £5,00,000 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At 30 November 2024, the free reserves amount to £1,668,771. The trustees are considering ways in which this target can be fully met on a continual basis.

In preparing the accounts, the trustees consider that the charity has a reasonable expectation of continuing to receive sufficient incoming resources to enable it to continue operations for the foreseeable future.

*Major risks*

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and the establishment of policies, systems, and procedures to mitigate those risks identified in the review.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts and outgoings as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from fire, health and safety and operational matters. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies in place and, regular awareness training for staff and volunteers in these operational areas.

**Structure, governance and management**

The organisation is a charitable trust, established on 11 April 2010 and registered as a charity on 25 January 2011. The charity is governed by the policies made from time to time by the trustees together with the terms of its Constitution which set out the objects and powers of the charity.

The trustees, who met at regular intervals to formulate policy and decisions during the year, including the arrangements and criteria for setting the pay and remuneration of the charity's key management personnel were:

Mr D Melia
Mr J Hind
Mrs P Bell (Resigned 1 December 2023)
Mr J Williams
MA Williams

*Recruitment and appointment of trustees*

The procedures for the appointment, retirement and removal of trustees are set out in the Constitution. The day-to-day operational aspects of the charity have been delegated to the Clinical Programmes Director - Neil Platt.

Much of the charity's work focuses upon providing advice and support to people of varying age groups with a variety of problems and from varied backgrounds and communities. The trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body and the recruitment of appropriate individuals to the board. The trustees are familiar with the practical work of the charity and are encouraged to attend regular feedback and update sessions. All trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role.

**Related Parties**

None of the trustees receive remuneration or other financial benefit from their positions as trustees of the charity and any contractual relationship with a related party must be disclosed to the board of trustees.

Details of related party transactions are set out in note 18 to the financial statements.

# BEACON COUNSELLING TRUST

## TRUSTEES REPORT (CONTINUED)

***FOR THE YEAR ENDED 30 NOVEMBER 2024***

The Trustees report was approved by the Board of Trustees.

.....

Mr D Melia

Date: 26.9.2021

# BEACON COUNSELLING TRUST

## STATEMENT OF TRUSTEES RESPONSIBILITIES

### *FOR THE YEAR ENDED 30 NOVEMBER 2024*

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BEACON COUNSELLING TRUST

## INDEPENDENT AUDITOR'S REPORT

## TO THE TRUSTEES OF BEACON COUNSELLING TRUST

### Opinion

We have audited the financial statements of Beacon Counselling Trust (the '') for the year ended 30 November 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 November 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**
As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https:// www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Other matters**
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**Use of our report**
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Keith Miller (Senior Statutory Auditor)**
For and on behalf of Monetta LLP, Statutory Auditor
Chartered Accountants
110-114 Duke Street
Liverpool
L1 5AG
Date: 29/9/2025

Monetta LLP is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# BEACON COUNSELLING TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 30 NOVEMBER 2024*

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 3 | 17,500 | 81,745 | 99,245 | 70,498 | 45,000 | 115,498 |
| Charitable activities | | | | | | | - |
| Incoming funds | 4 | 102,813 | - | 102,813 | 447,551 | - | 447,551 |
| Gambleaware | 4 | - | 1,894,671 | 1,894,671 | - | 998,126 | 998,126 |
| The National Lottery Community Fund Grants | 4 | - | 95,200 | 95,200 | - | 117,000 | 117,000 |
| GamCare | 4 | - | 103,505 | 103,505 | - | 364,383 | 364,383 |
| Gambling Harm - South Asian Community | 4 | - | - | - | - | 7,444 | 7,444 |
| Betway | 4 | - | 651,000 | 651,000 | - | 651,000 | 651,000 |
| Armed Forces Project | 4 | - | 1,842,000 | 1,842,000 | - | 200,000 | 200,000 |
| Investments | 5 | 49,311 | - | 49,311 | 24,614 | - | 24,614 |
| **Total income** | | 169,624 | 4,668,121 | 4,837,745 | 542,663 | 2,382,953 | 2,925,616 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 6 | 6,175 | 2,510,765 | 2,516,940 | 55,896 | 1,868,876 | 1,924,772 |
| **Total expenditure** | | 6,175 | 2,510,765 | 2,516,940 | 55,896 | 1,868,876 | 1,924,772 |
| **Net income** | | 163,449 | 2,157,356 | 2,320,805 | 486,767 | 514,077 | 1,000,844 |
| Transfers between funds | | 5,680 | (5,680) | - | 5,680 | (5,680) | - |
| **Net movement in funds** | 8 | 169,129 | 2,151,676 | 2,320,805 | 492,447 | 508,397 | 1,000,844 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 December 2023 | | 1,499,642 | 1,017,720 | 2,517,362 | 1,007,195 | 509,323 | 1,516,518 |
| **Fund balances at 30 November 2024** | | 1,668,771 | 3,169,396 | 4,838,167 | 1,499,642 | 1,017,720 | 2,517,362 |

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

# BEACON COUNSELLING TRUST

## BALANCE SHEET

### *AS AT 30 NOVEMBER 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 12 | | 17,040 | | 22,720 |
| **Current assets** | | | | | |
| Debtors | 13 | 1,112,878 | | 429,032 | |
| Cash at bank and in hand | | 5,699,726 | | 3,920,264 | |
| | | 6,812,604 | | 4,349,296 | |
| **Creditors: amounts falling due within one year** | 14 | (1,991,477) | | (1,854,654) | |
| **Net current assets** | | | 4,821,127 | | 2,494,642 |
| **Total assets less current liabilities** | | | 4,838,167 | | 2,517,362 |
| **The funds of the** | | | | | |
| Restricted income funds | 15 | | 3,169,396 | | 1,017,720 |
| Unrestricted funds | 16 | | 1,668,771 | | 1,499,642 |
| | | | 4,838,167 | | 2,517,362 |

The financial statements were approved by the Trustees on ..... 26. 9. 2025

.....

Mr D Melia

# BEACON COUNSELLING TRUST

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 30 NOVEMBER 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | 19 | | 1,730,151 | | 937,963 |
| **Investing activities** | | | | | |
| Purchase of tangible fixed assets | | - | | (28,400) | |
| Investment income received | | 49,311 | | 24,614 | |
| **Net cash generated from/(used in) investing activities** | | | 49,311 | | (3,786) |
| **Net cash generated from financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 1,779,462 | | 934,177 |
| Cash and cash equivalents at beginning of year | | | 3,920,264 | | 2,986,087 |
| **Cash and cash equivalents at end of year** | | | 5,699,726 | | 3,920,264 |

# BEACON COUNSELLING TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### *FOR THE YEAR ENDED 30 NOVEMBER 2024*

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**1 Accounting policies**

**Charity information**

Beacon Counselling Trust constitutes a public benefit entity as defined by FRS102.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value). The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the 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 or grantors 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 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 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 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 Accounting policies** **(Continued)**

**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.

**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:

| | |
|---|---|
| Motor vehicles | 20% on cost |

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 the statement of financial activities.

**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 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 's balance sheet when the 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.

**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 '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 is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**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 Income from donations and legacies**

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 17,500 | 81,745 | 99,245 | 70,498 | 45,000 | 115,498 |

## 4 Income from charitable activities

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| **Incoming funds** | | | | | | |
| Services provided | 102,813 | - | 102,813 | 388,549 | - | 388,549 |
| Workplace Charter Grants | - | - | - | 59,002 | - | 59,002 |
| **Gambleaware** | | | | | | |
| Grants and funding | - | 1,894,671 | 1,894,671 | - | 998,126 | 998,126 |
| **The National Lottery Community Fund Grants** | | | | | | |
| Grants and funding | - | 95,200 | 95,200 | - | 117,000 | 117,000 |
| **GamCare** | | | | | | |
| Grants and funding | - | 103,505 | 103,505 | - | 364,383 | 364,383 |
| **Gambling Harm - South Asian Community** | | | | | | |
| Grants and funding | - | - | - | - | 7,444 | 7,444 |
| **Betway** | | | | | | |
| Grants and funding | - | 651,000 | 651,000 | - | 651,000 | 651,000 |
| **Armed Forces Project** | | | | | | |
| Grants and funding | - | 1,842,000 | 1,842,000 | - | 200,000 | 200,000 |
| | 102,813 | 4,586,376 | 4,689,189 | 447,551 | 2,337,953 | 2,785,504 |

## 5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Interest receivable | 49,311 | 24,614 |

## 6 Expenditure on charitable activities

| | Charitable expenditure 2024 | Charitable expenditure 2023 |
|---|---|---|
| | £ | £ |
| **Direct costs** | | |
| Staff costs | 1,121,717 | 955,878 |
| Depreciation and impairment | 5,680 | 5,680 |
| Counsellors', therapists' and receptionists' fees | 188,105 | 294,611 |
| Rents | 69,000 | 69,000 |
| Rates and water | 4,326 | 2,982 |
| Insurances | 5,460 | 12,196 |
| Light, heat and power | 12,194 | 11,281 |
| Refurbishment, repairs, Information Technology & equipment | 231,763 | 110,886 |
| Telephone & communications | 18,785 | 16,766 |
| Post, printing, promotions & literature | 35,893 | 32,962 |
| Travelling, subsistence and meetings | 80,651 | 76,873 |
| Licences and subscriptions | 3,842 | 4,693 |
| Commissioned services, training & consultancy | 700,806 | 290,421 |
| Waste disposal, cleaning & hygiene | 19,290 | 13,445 |
| Administration and payroll fees | 720 | 720 |
| Professional fees | 12,361 | 2,589 |
| Bank charges | 173 | 189 |
| Bad debts | - | 20,000 |
| | 2,510,766 | 1,921,172 |
| **Share of support and governance costs (see note 7)** | | |
| Support | 6,174 | 3,600 |
| | 2,516,940 | 1,924,772 |
| **Analysis by fund** | | |
| Unrestricted funds | 6,175 | 55,896 |
| Restricted funds | 2,510,765 | 1,868,876 |
| | 2,516,940 | 1,924,772 |

## 7 Support costs allocated to activities

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Governance costs | 6,174 | 3,600 |
| **Analysed between:** | | |
| Charitable expenditure | 6,174 | 3,600 |

**8 Net movement in funds**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the audit of the charity's financial statements | 6,174 | 3,600 |
| Depreciation of owned tangible fixed assets | 5,680 | 5,680 |

**9 Trustees**

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

**10 Employees**

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|---|---|---|
| | Number | Number |
| Management and charity operational activities | 26 | 24 |

| **Employment costs** | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 870,297 | 833,374 |
| Social security costs | 79,374 | 80,495 |
| Other pension costs | 172,046 | 42,009 |
| | 1,121,717 | 955,878 |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2024 | 2023 |
|---|---|---|
| | Number | Number |
| £150,001 to £160,000 | 1 | - |
| £130,001 to £140,000 | 1 | - |
| £90,001 to £100,000 | - | 1 |
| £70,001 to £80,000 | - | 1 |
| £60,001 to £70,000 | 2 | - |

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Aggregate compensation | 156,536 | 94,256 |

### 11 Taxation

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

### 12 Tangible fixed assets

| | Motor vehicles |
|---|---|
| | £ |
| **Cost** | |
| At 1 December 2023 | 28,400 |
| At 30 November 2024 | 28,400 |
| **Depreciation and impairment** | |
| At 1 December 2023 | 5,680 |
| Depreciation charged in the year | 5,680 |
| At 30 November 2024 | 11,360 |
| **Carrying amount** | |
| At 30 November 2024 | 17,040 |
| At 30 November 2023 | 22,720 |

### 13 Debtors

| | 2024 | 2023 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 574,932 | 206,185 |
| Prepayments and accrued income | 537,946 | 222,847 |
| | 1,112,878 | 429,032 |

### 14 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 66,181 | 26,024 |
| Other creditors | 6,120 | 5,065 |
| Accruals and deferred income | 1,919,176 | 1,823,565 |
| | 1,991,477 | 1,854,654 |

## 15 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 December 2023 | Incoming resources | Resources expended | Transfers | At 30 November 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Donations | - | 81,745 | - | - | 81,745 |
| GamCare Grants | - | 103,505 | (103,505) | - | - |
| The National Lottery Community Fund | 22,720 | 95,200 | (95,200) | (5,680) | 17,040 |
| RET Donations (Reduce gambling harm) | 935,000 | 651,000 | (1,586,000) | - | - |
| Gambleaware | - | 1,894,671 | (666,060) | - | 1,228,611 |
| Self excluded additional support donations | 60,000 | - | (60,000) | - | - |
| Armed forces project | - | 1,842,000 | - | - | 1,842,000 |
| | 1,017,720 | 4,668,121 | (2,510,765) | (5,680) | 3,169,396 |

| Previous year: | At 1 December 2022 | Incoming resources | Resources expended | Transfers | At 30 November 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| GamCare Grants | - | 364,383 | (364,383) | - | - |
| The National Lottery Community Fund | - | 117,000 | (88,600) | (5,680) | 22,720 |
| Gamling Harm - South Asian Community | - | 7,444 | (7,444) | - | - |
| RET Donations (Reduce gambling harm) | 384,000 | 651,000 | (100,000) | - | 935,000 |
| Gambleaware | 110,323 | 998,126 | (1,108,449) | - | - |
| Self excluded additional support donations | 15,000 | 45,000 | - | - | 60,000 |
| Armed forces project | - | 200,000 | (200,000) | - | - |
| | 509,323 | 2,382,953 | (1,868,876) | (5,680) | 1,017,720 |

### 16 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 December 2023 | Incoming resources | Resources expended | Transfers | At 30 November 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 1,499,642 | 169,624 | (6,175) | 5,680 | 1,668,771 |

| Previous year: | At 1 December 2022 | Incoming resources | Resources expended | Transfers | At 30 November 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 1,007,195 | 542,663 | (55,896) | 5,680 | 1,499,642 |

### 17 Analysis of net assets between funds

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|---|---|---|---|
| | £ | £ | £ |
| **At 30 November 2024:** | | | |
| Tangible assets | - | 17,040 | 17,040 |
| Current assets/(liabilities) | 1,668,771 | 3,152,356 | 4,821,127 |
| | 1,668,771 | 3,169,396 | 4,838,167 |

| | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
|---|---|---|---|
| | £ | £ | £ |
| **At 30 November 2023:** | | | |
| Tangible assets | - | 22,720 | 22,720 |
| Current assets/(liabilities) | 1,499,642 | 995,000 | 2,494,642 |
| | 1,499,642 | 1,017,720 | 2,517,362 |

### 18 Related party transactions

**18 Related party transactions** **(Continued)**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

Rents totalling £69,000 (2023: £69,000) for properties occupied by the charity during the year were payable to Beagle Property Company Limited. N Platt owns 100% of the company's shares and is an employee of the charity.

Refurbishment costs totalling £191,809 were paid to refurbish the properties occupied by the charity during the year. The charity also paid £250,000 as part of the structural works during the refurbishment. These costs are to be recovered from the landlord via a rent free period. At 30 November 2024 the amount to be recovered from Beagle Property Company Limited was £211,187.

**19 Cash generated from operations**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Surplus for the year | 2,320,805 | 1,000,844 |
| **Adjustments for:** | | |
| Investment income recognised in statement of financial activities | (49,311) | (24,614) |
| Depreciation and impairment of tangible fixed assets | 5,680 | 5,680 |
| **Movements in working capital:** | | |
| (Increase) in debtors | (683,846) | (312,476) |
| Increase in creditors | 136,823 | 268,529 |
| **Cash generated from operations** | 1,730,151 | 937,963 |

**20 Analysis of changes in net funds**

The had no material debt during the year.

**BEACON COUNSELLING TRUST**

England & Wales - Charity number 1140011

# Accounts

**Charity number: 1140011**

# REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

**FOR**

# BEACON COUNSELLING TRUST

**Charity number: 1140011**

**BEACON COUNSELLING TRUST**

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**BEACON COUNSELLING TRUST**

**REFERENCE AND ADMINISTRATIVE INFORMATION**
**FOR THE YEAR ENDED 30 NOVEMBER 2023**



| | |
|---|---|
| **TRUSTEES:** | James Hind<br>Joseph Williams<br>Agnes Williams<br>Paula Bell<br>Darren Melia – Chair of Trustees |
| **CLINICAL PROGRAMMES DIRECTOR:** | Neil Platt |
| **PATRON:** | Dr Rosena Allin-Khan MP |
| **PRINCIPAL OFFICE:** | 263 Townsend Lane<br>Clubmoor<br>Liverpool<br>Merseyside<br>L13 9DG |
| **CHARITY NUMBER:** | 1140011 (England and Wales) |
| **INDEPENDENT AUDITORS:** | Monetta LLP<br>Statutory Auditors<br>Chartered Accountants<br>110-114 Duke Street<br>Liverpool<br>L1 5AG |
| **BANKERS:** | Lloyds Bank plc<br>PO Box 1000<br>Andover<br>BX1 1LT |

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2023. The reference and administrative information set out on page 1 forms part of this report.

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 trust deed, the Charities Act 2011 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 effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The purposes of the charity are to relieve mental, emotional and physical problems encountered by people living in today's society. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants, donations, fees and charges to cover its operating costs.

The principal activities of the charity in the period under review were that of the provision of counselling and support services designed to advance and improve the quality of life of individuals and families through the delivery of effective and responsive interventions, therapies and counselling sessions that seek to resolve problems and issues. In addition, the charity provides quality training and guidance to others operating in these areas. Our strategic vision is to build on the past, work and develop our offer and services to reflect this development. The charity has identified that due to the projected increases in primary contract values over the coming 3 years, investment in structure and premises will be required. These increases will provide access to a wider breadth of income streams under the new commissioner GambleAware, whilst being part of the wider NGTS (National Gambling Treatment Service). This will also present further income generating opportunities to the charity, to work more collaboratively within the newly formed NGSN. Additionally these contractual developments have highlighted that the current head office is not able to support these developments. Consequently, the charities primary offices will require some direct investment, to ensure that moving forwards the primary office location can accommodate this organizational growth. Enabling the charity to move confidently into the next stage of its development and diversification and this investment will be reflected in the 23/24 accounts.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity initially continued to receive grant funding from GamCare. The charity has continued to develop the range of counselling and support services it provides which includes the Young People's Gambling Harm Prevention Programme and the Six to Ten Project. During the year the charity also continued the operation of Paul's Place utilising grant funding from The National Lottery Community Fund by providing a specialist bereavement counselling service for those bereaved by suicide. The charity continued work on developing and supporting organisations to become signatories to the Workplace Charter to reduce gambling harms. During the year the charity also continued work on the pioneering 'Breaking the Sharam' project to increase awareness of gambling related harm in the South Asian Communities. The charity also continues to deliver 'Bet You Can Help' training and engages with the Criminal Justice System and the Armed Forces Programme to increase awareness of gambling harms. The trustees continue to seek further funding to enable the charity to continue with its work. The trustees also take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers, staff and supporters without whom the achievements to date would not have happened. Due to the changes made in its primary commissioner, being moved from Gamcare to GambleAware, which resulted in a significant increase in the value of its primary contract for the following 3 years. The Board of Trustees set plans in motion to invest in the charities current premises to facilitate this growth and aspirational diversification. This will enable the charity to meet the growing demand for its services across the Northwest footprint and allow the charity to continue to improve its reach into those local communities that are in the greatest need.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees have established a policy whereby the unrestricted funds held by the charity should be between 6 and 12 months of the resources expended, which equates to between approximately £715,000 to £1,430,000 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At 30 November 2023, the free reserves amount to £1,499,642. The trustees are considering ways in which this target can be fully met.

In preparing the accounts, the trustees consider that the charity has a reasonable expectation of continuing to receive sufficient incoming resources to enable it to continue operations for the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable trust, established on 11 April 2010 and registered as a charity on 25 January 2011. The charity is governed by the policies made from time to time by the trustees together with the terms of its Constitution which set out the objects and powers of the charity.

The trustees, who met at regular intervals to formulate policy and decisions during the year, including the arrangements and criteria for setting the pay and remuneration of the charity's key management personnel, were J Hind, P Bell resigned – 1 December 2023), J Williams, D Melia and A Williams (appointed – 1 June 2024 ).

The procedures for the appointment, retirement and removal of trustees are set out in the Constitution. The day-to-day operational aspects of the charity have been delegated to the Clinical Programmes Director - Neil Platt and the teams.

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**
Much of the charity's work focuses upon providing advice and support to people of varying age groups with a variety of problems and from varied backgrounds & communities. The trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body and the recruitment of appropriate individuals to the board. The trustees are familiar with the practical work of the charity and are encouraged to attend regular feedback and update sessions. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**RELATED PARTIES**
None of the trustees receive remuneration or other financial benefit from their positions as trustees of the charity and any contractual relationship with a related party must be disclosed to the board of trustees.

Details of related party transactions are set out in note 9 to the financial statements.

**RISK MANAGEMENT**
The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and the establishment of policies, systems, and procedures to mitigate those risks identified in the review.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts and outgoings as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from fire, health and safety and operational matters. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies in place and, regular awareness training for staff and volunteers in these operational areas.

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 30 September 2024 and signed on their behalf by:

D Melia – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 30 NOVEMBER 2023**



| | | | **30.11.2023** | 30.11.2022 |
|---|---|---|---|---|
| | Unrestricted funds £ | Restricted funds £ | **Total funds £** | Total funds £ |
| **Income:** | | | | |
| Charitable activities, donations & funds generated | 459,047 | 45,000 | **504,047** | 180,466 |
| GamCare Grants | - | 364,383 | **364,383** | 828,693 |
| The National Lottery Community Fund – 'Paul's Place' | - | 117,000 | **117,000** | 67,009 |
| Workplace Charter Grants | 59,002 | - | **59,002** | 173,750 |
| Gambling Harm - South Asian Community funding | **-** | 7,444 | **7,444** | 355,327 |
| Regulatory settlement funding | - | 651,000 | **651,000** | 384,000 |
| Gambleaware | - | 998,126 | **998,126** | 110,323 |
| Armed forces project | | 200,000 | **200,000** | **-** |
| UK Interest on bank deposits | 24,614 | - | **24,614** | 817 |
| Interest on Gift Aid donations | - | - | **-** | 1 |
| **Total income** | 542,663 | 2,382,953 | **2,925,616** | 2,100,386 |
| **Expenditure:** | | | | |
| Charitable activities | 52,296 | 1,868,876 | **1,921,172** | 1,429,371 |
| Governance costs | 3,600 | - | **3,600** | 3,600 |
| **Total expenditure** (note 3) | 55,896 | 1,868,876 | **1,924,772** | 1,432,971 |
| **Net income before transfers** | 486,767 | 514,077 | **1,000,844** | 667,415 |
| Gross Transfers between funds (note 7) | 5,680 | (5,680) | - | |
| **Net movement in funds** | **492,447** | **508,397** | **1,000,844** | 667,415 |
| **Reconciliation of funds:** | | | | |
| **Total funds brought forward** | **1,007,195** | **509,323** | **1,516,518** | 849,103 |
| **Total funds carried forward** | **1,499,642** | **1,017,720** | **2,517,362** | 1,516,518 |

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

All income and expenditure derives from continuing activities.

**BEACON COUNSELLING TRUST**

**BALANCE SHEET**
**30 NOVEMBER 2023**



| | Notes | **30.11.23** £ | **£** | 30.11.22 £ | £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible assets | 3 | | **22,720** | | - |
| **CURRENT ASSETS** | | | | | |
| Debtors | 5 | **429,032** | | 116,556 | |
| Cash at bank and in hand | | **3,920,264** | | 2,986,087 | |
| **TOTAL CURRENT ASSETS** | | **4,349,296** | | 3,102,643 | |
| **LIABILITIES** | | | | | |
| Creditors falling due within one year | 6 | **1,854,654** | | 1,586,125 | |
| **NET CURRENT ASSETS** | | | **2,494,642** | | 1,516,518 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **2,517,362** | | 1,516,518 |
| **THE FUNDS OF THE CHARITY** | 7 | | | | |
| Unrestricted income funds | | | **1,499,642** | | 1,007,195 |
| Restricted income funds | | | **1,017,720** | | 509,323 |
| **TOTAL CHARITY FUNDS** | | | **2,517,362** | | 1,516,518 |

The financial statements were approved by the trustees and authorised for issue on 30 September 2024 and signed on their behalf by:

D Melia – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED 30 NOVEMBER 2023**



| | Notes | **30.11.23** **£** | 30.11.22 £ |
|---|---|---|---|
| Cash (absorbed by)/generated by operations | 14 | **911,373** | (84,341) |
| Net cash (absorbed by)/generated by operating activities | | **911,373** | (84,341) |
| Cash generated by investing activities: | | | |
| Interest received | | **22,804** | 498 |
| **(Decrease)/increase in cash and cash equivalents** | | **934,177** | (83,843) |
| **Cash and cash equivalents at beginning of year** | 14 | **2,986,087** | 3,069,930 |
| **Cash and cash equivalents at end of year** | 14 | **3,920,264** | 2,986,087 |

The notes form part of these financial statements

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Beacon Counselling Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the fund providers. Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**Preparation of the accounts on a going concern basis**

In preparing the accounts, the trustees have taken account of the financial resources available to the charity and consider that the charity should be able to continue operations for the foreseeable future.

**Income recognition**

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably and is not deferred. Income received in advance of the provision of services is deferred until the criteria for income recognition are met. The value of services provided by volunteers has not been included in these accounts.

**Expenditure recognition and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

These are capitalised if they can be used for more than one year, and each individual asset costs at least £4,000. They are depreciated over their estimated useful economic life on a straight-line basis as follows: Motor vehicles – over 5 years.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid after taking account of trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

2. **STAFF COSTS**

| | **30.11.23** | 30.11.22 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **833,374** | 715,629 |
| Employers National Insurance – Social security costs | **80,495** | 67,860 |
| Employer's contribution to defined contribution pension schemes | **42,009** | 13,423 |
| | **955,878** | 796,912 |

There was one employee whose total employee benefits for the reporting period fell within the earnings band of £90,000 to £100,000 (2022 – one employee within the earnings band £90,000 to £100,000). There was one employee whose total employee benefits for the reporting period fell within the earnings band of £70,000 to £80,000 (2022 – one employee within the earnings band £70,000 to £80,000).

The key management personnel of the charity comprise the trustees and the Clinical Programmes Director. The total employee benefits of the key management personnel of the charity were £94,256 (2022: £92,321).

The average monthly head count and the average monthly number of full-time equivalent employees during the year was as follows:

| | **30.11.23** | 30.11.22 |
|---|---|---|
| Management and charity operational activities | **24** | 23 |

3. **TANGIBLE FIXED ASSETS**

| | **Motor vehicles** | **Totals** |
|---|---|---|
| | **£** | **£** |
| **COST** | | |
| As at 1 December 2022 | **-** | **-** |
| Additions | **28,400** | **28,400** |
| As at 30 November 2023 | **28,400** | **28,400** |
| **DEPRECIATION** | | |
| As at 1 December 2022 | **-** | **-** |
| Charge for year | **5,680** | **5,680** |
| As at 30 November 2023 | **5,680** | **5,680** |
| **NET BOOK VALUE** | | |
| As at 30 November 2023 | **22,720** | **22,720** |
| As at 30 November 2022 | - | - |

## 4. NET INCOME

This is stated after charging:

| | 30.11.23 £ | 30.11.22 £ |
|---|---|---|
| Audit fees | **3,600** | 3,600 |

The trustees were not reimbursed expenses during the year (2022: £nil).

## 5. DEBTORS

| | 30.11.23 £ | 30.11.22 £ |
|---|---|---|
| Trade debtors | **206,185** | 62,405 |
| Prepayments and accrued income | **222,847** | 54,151 |
| | **429,032** | 116,556 |

## 6. CREDITORS FALLING DUE WITHIN ONE YEAR

| | 30.11.23 £ | 30.11.22 £ |
|---|---|---|
| Trade creditors | **26,024** | 24,308 |
| Other creditors | **5,065** | 2,772 |
| Social security and other taxes | **-** | - |
| Accruals and deferred income | **1,823,565** | 1,559,045 |
| | **1,854,654** | 1,586,125 |

7. **ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS**

| | At 1 December 2022 | Income | Expenditure | Depreciation transfers | At 30 November 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | | £ |
| **Restricted income funds:** | | | | | |
| GamCare Grants | - | 364,383 | 364,383 | | - |
| The National Lottery Community Fund | - | 117,000 | 88,600 | 5,680 | 22,720 |
| Gambling Harm – South Asian Community | - | 7,444 | 7,444 | | - |
| RET donations (Reduce gambling harm) | 384,000 | 651,000 | 100,000 | | 935,000 |
| Gambleaware | 110,323 | 998,126 | 1,108,449 | | - |
| Self excluded additional support donations | 15,000 | 45,000 | - | | 60,000 |
| Armed Forces Project | - | 200,000 | 200,000 | | - |
| **Unrestricted funds:** | | | | | |
| General funds | 1,007,195 | 542,663 | 50,216 | | 1,499,642 |
| **Totals funds:** | **1,516,518** | **2,925,616** | **1,919,092** | **5,680** | **2,517,362** |

| | At 1 December 2021 | Income | Expenditure | At 30 November 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grants | - | 828,693 | 828,693 | - |
| The National Lottery Community Fund | - | 67,009 | 67,009 | - |
| Gambling Harm – South Asian Community | - | 355,327 | 355,327 | - |
| RET donations (Reduce gambling harm) | - | 384,000 | - | 384,000 |
| Gambleaware | - | 110,323 | - | 110,323 |
| Self excluded additional support donations | - | 15,000 | - | 15,000 |
| **Unrestricted funds:** | | | | |
| General funds | 849,103 | 340,034 | 181,942 | 1,007,195 |
| **Totals funds:** | **849,103** | **2,100,386** | **1,432,971** | **1,516,518** |

8. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

| | General Funds | Restricted Funds | Total Funds |
|---|---|---|---|
| Current assets | 1,557,862 | 2,814,154 | 4,372,016 |
| Creditors | (58,220) | (1,796,434) | (1,854,654) |
| Net assets at year end | **1,499,642** | **1,017,720** | **2,517,362** |

9. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows

| | **30.11.23** | 30.11.22 |
|---|---|---|
| Within one year | **69,000** | 69,000 |
| Between one and five years | **276,000** | 276,000 |
| In more than five years | **138,000** | 207,000 |

10. **TRANSACTIONS WITH RELATED PARTIES**

Rents of £69,000 (2022: £68,431) for properties occupied by the charity during the year were payable to Beagle Property Company Limited. N Platt owns 100% of that company's shares and is an employee of the charity.

11. **TAX**

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

12. **LEGAL STATUS OF THE CHARITY**

Beacon Counselling Trust is an unincorporated trust, registered as a charity in England and Wales. The charity's registered number and principal address can be found on page 1.

13. **FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other charities of our size and nature we use our Independent Auditors to assist with the preparation of the financial statements.

14. **RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATIONS**

| | **30.11.23** | 30.11.22 |
|---|---|---|
| | **£** | £ |
| Net movement in funds | **1,000,844** | 667,415 |
| Finance income – interest receivable | **(24,614)** | (818) |
| Decrease/(increase) in fixed assets | **(22,720)** | **-** |
| Decrease/(increase) in trade and other debtors | **(310,666)** | (18,640) |
| (Decrease)/Increase in trade and other creditors | **268,529** | (732,298) |
| **Cash (absorbed by)/generated from operations** | **911,373** | (84,341) |

15. **CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Statement of Cash Flows in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 30 November 2023**

| | **30.11.23** | **1.12.22** |
|---|---|---|
| | **£** | **£** |
| Cash and cash equivalents | **3,920,264** | **2,986,087** |

**Year ended 30 November 2022**

| | 30.11.21 | 1.12.21 |
|---|---|---|
| | £ | £ |
| Cash and cash equivalents | 2,986,087 | 3,069,930 |

**Opinion**
We have audited the financial statements of Beacon Counselling Trust (the 'Charity') for the year ended 30 November 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:
- give a true and fair view of the state of the Charity's affairs as at 30 November 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**
The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or, our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**
As explained more fully in the responsibilities of the trustees in relation to the financial statements set out on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to wind up the Charity or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was as follows:

we ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the Charity through discussions with trustees;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of the trustees and reviewing supporting documentation; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In addition to the above, our procedures to respond to identified risks included reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that auditors would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**
This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Monetta LLP**
**Statutory Auditors**
**Chartered Accountants**
110-114 Duke Street
Liverpool
L1 5AG

30 September 2024

**BEACON COUNSELLING TRUST**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 30 NOVEMBER 2023**



| | **30.11.23** | | 30.11.22 | |
|---|---|---|---|---|
| | **£** | **£** | £ | £ |
| **Income:** | | | | |
| Incoming funds and donations | **319,930** | | 180,466 | |
| GamCare Grants | **364,383** | | 828,693 | |
| The National Lottery Community Fund Grants | **117,000** | | 67,009 | |
| Workplace Charter Grants | **59,002** | | 173,750 | |
| Gambling Harm – South Asian Community funding | **191,561** | | 355,327 | |
| Betway funding | **651,000** | | 384,000 | |
| Gambleaware funding | **998,126** | | 110,323 | |
| Bank interest receivable | **24,614** | | 817 | |
| Armed Forces Project | **200,000** | | - | |
| Interest on Gift Aid tax reclaims | - | | 1 | |
| | | **2,925,616** | | 2,100,386 |
| **Expenditure:** | | | | |
| Salaries | **833,374** | | 715,629 | |
| National Insurance | **80,495** | | 67,860 | |
| Pension contributions | **42,009** | | 13,423 | |
| Counsellors', therapists' and receptionists' fees | **294,611** | | 157,983 | |
| Rents | **69,000** | | 68,431 | |
| Rates and water | **2,982** | | 3,974 | |
| Insurances | **12,196** | | 3,176 | |
| Light, heat & power | **11,281** | | 8,143 | |
| Refurbishment, repairs, Information Technology & equipment | **110,886** | | 92,709 | |
| Telephone & communications | **16,766** | | 16,204 | |
| Post, printing, promotions & literature | **32,962** | | 36,171 | |
| Travelling, subsistence and meetings | **76,873** | | 45,642 | |
| Licences and subscriptions | **4,693** | | 8,173 | |
| Training & consultancy | **290,421** | | 169,710 | |
| Waste disposal, cleaning & hygiene | **13,445** | | 15,063 | |
| Administration and payroll fees | **722** | | 720 | |
| Audit fees | **3,600** | | 3,600 | |
| Bank charges | **189** | | 118 | |
| Professional fees | **2,587** | | 6,242 | |
| Bad debts | **20,000** | | - | |
| Depreciation – motor vehicles | **5,680** | | - | |
| | | **1,924,772** | | 1,432,971 |
| **Net income** | | **1,000,844** | | 667,415 |

**BEACON COUNSELLING TRUST**

England & Wales - Charity number 1140011

# Accounts

**Charity number: 1140011**

# REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

**FOR**

# BEACON COUNSELLING TRUST

**Charity number: 1140011**

**BEACON COUNSELLING TRUST**

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**BEACON COUNSELLING TRUST**

**REFERENCE AND ADMINISTRATIVE INFORMATION**
**FOR THE YEAR ENDED 30 NOVEMBER 2022**



| | |
|---|---|
| **TRUSTEES:** | James Hind<br>Joseph Williams<br>Paula Bell – Chair of Trustees<br>Darren Melia |
| **CLINICAL PROGRAMMES DIRECTOR:** | Neil Platt |
| **PATRON:** | Dr Rosena Allin-Khan MP |
| **PRINCIPAL OFFICE:** | 263 Townsend Lane<br>Clubmoor<br>Liverpool<br>Merseyside<br>L13 9DG |
| **CHARITY NUMBER:** | 1140011 (England and Wales) |
| **INDEPENDENT AUDITORS:** | John Kerr<br>Statutory Auditors<br>Chartered Accountants<br>375 Eaton Road<br>West Derby<br>Liverpool<br>Merseyside<br>L12 2AH |
| **BANKERS:** | Lloyds Bank plc<br>PO Box 1000<br>Andover<br>BX1 1LT |

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2022. The reference and administrative information set out on page 1 forms part of this report.

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 trust deed, the Charities Act 2011 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 effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The purposes of the charity are to relieve mental, emotional and physical problems encountered by people living in today's society. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants, donations, fees and charges to cover its operating costs. Affordability and access to our counselling services and facilities is important to us and is reflected in our pricing policy.

The principal activities of the charity in the period under review were that of the provision of counselling and support services designed to advance and improve the quality of life of individuals and families through the delivery of effective and responsive interventions, therapies and counselling sessions that seek to resolve problems and issues. In addition, the charity provides quality training and guidance to others operating in these areas. Our strategic vision is to build on the past, work in the present and plan for the future.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity continued to receive grant funding from GamCare, the leading provider of information, advice, support and counselling for the prevention and treatment of problem gambling to deliver services in the Northwest and surrounding areas. In addition, the charity has continued to develop the range of counselling and support services it provides which now includes the Young People's Gambling Harm Prevention Programme and the Six to Ten Project. During the year the charity also continued the operation of Paul's Place utilising grant funding from The National Lottery Community Fund by providing a specialist bereavement counselling service for those bereaved by suicide. The charity continued work on developing and supporting organisations to become signatories to the Workplace Charter to reduce gambling harms. During the year the charity also continued work on the pioneering 'Breaking the Sharam' project to increase awareness of gambling related harm in the South Asian Communities. The charity also continues to deliver 'Bet You Can Help' training and engages with the Criminal Justice System and the Armed Forces Programme to increase awareness of gambling harms. The charity is extremely proud of the achievements and progress to date and achieved recognition from the HELLO Magazine Inspirational Award and the BBC, The One Show (One Big Thank You) Award during the year. The trustees continue to seek further funding to enable the charity to continue with its work. The trustees also take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers, staff and supporters without whom the achievements to date would not have happened.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees have established a policy whereby the unrestricted funds held by the charity should be between 6 and 12 months of the resources expended, which equates to between approximately £715,000 to £1,430,000 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At 30 November 2022, the free reserves amount to £1,007,195. The trustees are considering ways in which this target can be fully met.

In preparing the accounts, the trustees consider that the charity has a reasonable expectation of continuing to receive sufficient incoming resources to enable it to continue operations for the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable trust, established on 11 April 2010 and registered as a charity on 25 January 2011. The charity is governed by the policies made from time to time by the trustees together with the terms of its Constitution which set out the objects and powers of the charity.

The trustees, who met at regular intervals to formulate policy and decisions during the year, including the arrangements and criteria for setting the pay and remuneration of the charity's key management personnel, were F Doran (deceased 23 June 2022), J Hind, S Keatley (resigned 27 June 2022), P Bell, J Williams and D Melia (appointed 24 June 2022). The charity wishes to place on record its special appreciation for the services provided by F Doran who sadly passed away during the year.

The procedures for the appointment, retirement and removal of trustees are set out in the Constitution. The day-to-day operational aspects of the charity have been delegated to the Clinical Programmes Director - Neil Platt and the teams.

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**
Much of the charity's work focuses upon providing advice and support to people of varying age groups with a variety of problems and from varied backgrounds & communities. The trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body and the recruitment of appropriate individuals to the board. The trustees are familiar with the practical work of the charity and are encouraged to attend regular feedback and update sessions. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**RELATED PARTIES**
None of the trustees receive remuneration or other financial benefit from their positions as trustees of the charity and any contractual relationship with a related party must be disclosed to the board of trustees.

Details of related party transactions are set out in note 9 to the financial statements.

**RISK MANAGEMENT**
The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and the establishment of policies, systems, and procedures to mitigate those risks identified in the review.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts and outgoings as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from fire, health and safety and operational matters. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies in place and, regular awareness training for staff and volunteers in these operational areas.

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 27 July 2023 and signed on their behalf by:

P Bell – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 30 NOVEMBER 2022**



| | | | **30.11.2022** | 30.11.2021 |
|---|---|---|---|---|
| | Unrestricted funds £ | Restricted funds £ | **Total funds £** | Total funds £ |
| **Income:** | | | | |
| Charitable activities, donations & funds generated | 165,466 | 15,000 | **180,466** | 249,910 |
| GamCare Grants | - | 828,693 | **828,693** | 819,791 |
| The National Lottery Community Fund – 'Paul's Place' | - | 67,009 | **67,009** | 112,930 |
| Workplace Charter Grants | 173,750 | - | **173,750** | 169,152 |
| Gambling Harm - South Asian Community funding | **-** | 355,327 | **355,327** | 256,966 |
| Betway funding – reduce gambling harm | - | 384,000 | **384,000** | - |
| Gambleaware – transitional and resilience funding | - | 110,323 | **110,323** | - |
| Coronavirus Job Retention Scheme Grants | - | - | **-** | 11,727 |
| UK Interest on bank deposits | 817 | - | **817** | - |
| Interest on Gift Aid donations | 1 | - | **1** | 32 |
| **Total income** | 340,034 | 1,760,352 | **2,100,386** | 1,620,508 |
| **Expenditure:** | | | | |
| Charitable activities | 178,342 | 1,251,029 | **1,429,371** | 1,313,868 |
| Governance costs | 3,600 | - | **3,600** | 3,600 |
| **Total expenditure** (note 3) | 181,942 | 1,251,029 | **1,432,971** | 1,317.468 |
| **Net income** | 158,092 | 509,323 | **667,415** | 303,040 |
| **Net movement in funds** | 158,092 | 509,323 | **667,415** | 303,040 |
| **Reconciliation of funds:** | | | | |
| **Total funds brought forward** | 849,103 | - | **849,103** | 546,063 |
| **Total funds carried forward** | 1,007,195 | 509,323 | **1,516,518** | 849,103 |

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

All income and expenditure derives from continuing activities.

**BEACON COUNSELLING TRUST**

**BALANCE SHEET**
**30 NOVEMBER 2022**



| | Notes | **30.11.22** | | 30.11.21 | |
|---|---|---|---|---|---|
| | | **£** | **£** | £ | £ |
| **CURRENT ASSETS** | | | | | |
| Debtors | 4 | **116,556** | | 97,596 | |
| Cash at bank and in hand | | **2,986,087** | | 3,069,930 | |
| **TOTAL CURRENT ASSETS** | | **3,102,643** | | 3,167,526 | |
| **LIABILITIES** | | | | | |
| Creditors falling due within one year | 5 | **1,586,125** | | 2,318,423 | |
| **NET CURRENT ASSETS** | | | **1,516,518** | | 849,103 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **1,516,518** | | 849,103 |
| **THE FUNDS OF THE CHARITY** | 6 | | | | |
| Unrestricted income funds | | | **1,007,195** | | 849,103 |
| Restricted income funds | | | **509,323** | | - |
| **TOTAL CHARITY FUNDS** | | | **1,516,518** | | 849,103 |

The financial statements were approved by the trustees and authorised for issue on 27 July 2023 and signed on their behalf by:

P Bell – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED 30 NOVEMBER 2022**



| | Notes | **30.11.22** **£** | 30.11.21 £ |
|---|---|---|---|
| Cash (absorbed by)/generated by operations | 13 | **(84,341)** | 2,061,417 |
| Net cash (absorbed by)/generated by operating activities | | **(84,341)** | 2,061,417 |
| Cash generated by investing activities: | | | |
| Interest received | | **498** | 32 |
| **(Decrease)/increase in cash and cash equivalents** | | **(83,843)** | 2,061,449 |
| **Cash and cash equivalents at beginning of year** | 14 | **3,069,930** | 1,008,481 |
| **Cash and cash equivalents at end of year** | 14 | **2,986,087** | 3,069,930 |

The notes form part of these financial statements

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Beacon Counselling Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the fund providers. Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**Preparation of the accounts on a going concern basis**

In preparing the accounts, the trustees have taken account of the financial resources available to the charity and consider that the charity should be able to continue operations for the foreseeable future.

**Income recognition**

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably and is not deferred. Income received in advance of the provision of services is deferred until the criteria for income recognition are met. The value of services provided by volunteers has not been included in these accounts.

**Expenditure recognition and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

These are capitalised if they can be used for more than one year, and each individual asset costs at least £4,000.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid after taking account of trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

## 2. STAFF COSTS

| | **30.11.22** | 30.11.21 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **715,629** | 549,360 |
| Employers National Insurance – Social security costs | **67,860** | 49,687 |
| Employer's contribution to defined contribution pension schemes | **13,423** | 9,293 |
| | **796,912** | 608,340 |

There was one employee whose total employee benefits for the reporting period fell within the earnings band of £90,000 to £100,000 (2021 – one employee within the earnings band £80,000 to £90,000). There was one employee whose total employee benefits for the reporting period fell within the earnings band of £70,000 to £80,000 (2021 – one employee within the earnings band £60,000 to £70,000).

The key management personnel of the charity comprise the trustees and the Clinical Programmes Director. The total employee benefits of the key management personnel of the charity were £92,321 (2021: £91,318).

The average monthly head count and the average monthly number of full-time equivalent employees during the year was as follows:

| | **30.11.22** | 30.11.21 |
|---|---|---|
| Management and charity operational activities | **23** | 17 |

## 3. NET INCOME

This is stated after charging:

| | **30.11.22** | 30.11.21 |
|---|---|---|
| | **£** | £ |
| Audit fees | **3,600** | 3,600 |

The trustees were not reimbursed expenses during the year (2021: £nil).

## 4. DEBTORS

| | **30.11.21** | 30.11.20 |
|---|---|---|
| | **£** | £ |
| Trade debtors | **62,405** | 80,725 |
| Prepayments and accrued income | **54,151** | 16,871 |
| | **116,556** | 97,596 |

## 5. CREDITORS FALLING DUE WITHIN ONE YEAR

| | **30.11.22** | 30.11.21 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **24,308** | 8,786 |
| Other creditors | **2,772** | 2,442 |
| Social security and other taxes | **-** | - |
| Accruals and deferred income | **1,559,045** | 2,307,195 |
| | **1,586,125** | 2,318,423 |

6. **ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS**

| | At 1 December 2021 | Income | Expenditure | At 30 November 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grants (Gambling counselling) | - | 828,693 | 828,693 | - |
| The National Lottery Community Fund (Paul's Place counselling) | - | 67,009 | 67,009 | - |
| Gambling Harm – South Asian Community (Gambling prevention, education, treatment and support) | - | 355,327 | 355,327 | - |
| Betway donations (Reduce gambling harm) | - | 384,000 | - | 384,000 |
| Gambleaware (Transitional and resilience funding) | - | 110,323 | - | 110,323 |
| Playtech donations (Self excluded additional support) | - | 15,000 | - | 15,000 |
| **Unrestricted funds:** | | | | |
| General funds | 849,103 | 340,034 | 181,942 | 1,007,195 |
| **Totals funds:** | **849,103** | **2,100,386** | **1,432,971** | **1,516,518** |

| | At 1 December 2020 | Income | Expenditure | At 30 November 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grants (Gambling counselling) | - | 819,791 | 819,791 | - |
| The National Lottery Community Fund (Paul's Place counselling) | - | 112,930 | 112,930 | - |
| Gambling Harm – South Asian Community (Gambling prevention, education, treatment and support) | - | 256,966 | 256,966 | - |
| **Unrestricted funds:** | | | | |
| General funds | 546,063 | 430,821 | 127,781 | 849,103 |
| **Totals funds:** | **546,063** | **1,620,508** | **1,317,468** | **849,103** |

7. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

| | General Funds | Restricted Funds | Total Funds |
|---|---|---|---|
| Current assets | 1,071,969 | 2,030,674 | 3,102,643 |
| Creditors | (64,774) | (1,521,351) | (1,586,125) |
| Net assets at year end | **1,007,195** | **509,323** | **1,516,518** |

## 8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows

| | **30.11.22** | 30.11.21 |
|---|---|---|
| Within one year | **69,000** | 60,000 |
| Between one and five years | **276,000** | 240,000 |
| In more than five years | **207,000** | 240,000 |

## 9. TRANSACTIONS WITH RELATED PARTIES

Rents of £68,431 (2021: £60,000) for properties occupied by the charity during the year were payable to Beagle Property Company Limited. N Platt owns 100% of that company's shares and is an employee of the charity.

Professional fees of £8,875 (2021: £16,500) in respect of Care Quality Commission consultancy services provided were payable to Quality in Social Care Consultancy Ltd. S Keatley who was a trustee until 27 June 2022 owns 100% of that company's shares.

## 10. TAX

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

## 11. LEGAL STATUS OF THE CHARITY

Beacon Counselling Trust is an unincorporated trust, registered as a charity in England and Wales. The charity's registered number and principal address can be found on page 1.

## 12. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our Independent Auditors to assist with the preparation of the financial statements.

## 13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATIONS

| | **30.11.22** | 30.11.21 |
|---|---|---|
| | **£** | £ |
| Net movement in funds | **667,415** | 303,040 |
| Finance income – interest receivable | **(818)** | (32) |
| Decrease/(increase) in trade and other debtors | **(18,640)** | (60,972) |
| (Decrease)/Increase in trade and other creditors | **(732,298)** | 1,819,381 |
| **Cash (absorbed by)/generated from operations** | **(84,341)** | 2,061,417 |

## 14. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Statement of Cash Flows in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 30 November 2022**

| | **30.11.22** | **1.12.21** |
|---|---|---|
| | **£** | **£** |
| Cash and cash equivalents | **2,986,087** | **3,069,930** |

**Year ended 30 November 2021**

| | 30.11.21 | 1.12.20 |
|---|---|---|
| | £ | £ |
| Cash and cash equivalents | 3,069,930 | 1,008,481 |

**Opinion**
We have audited the financial statements of Beacon Counselling Trust (the 'Charity') for the year ended 30 November 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:
- give a true and fair view of the state of the Charity's affairs as at 30 November 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**
The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or, our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**
As explained more fully in the responsibilities of the trustees in relation to the financial statements set out on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to wind up the Charity or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was as follows:

we ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the Charity through discussions with trustees;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of the trustees and reviewing supporting documentation; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In addition to the above, our procedures to respond to identified risks included reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that auditors would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**
This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**John Kerr**
**Statutory Auditors**
**Chartered Accountants**
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

27 July 2023

The following page does not form part of the Statutory Financial Statements

**BEACON COUNSELLING TRUST**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 30 NOVEMBER 2022**



| | **30.11.22** | | 30.11.21 | |
|---|---|---|---|---|
| | **£** | **£** | £ | £ |
| **Income:** | | | | |
| Incoming funds and donations | **180,466** | | 249,910 | |
| GamCare Grants | **828,693** | | 819,791 | |
| The National Lottery Community Fund Grants | **67,009** | | 112,930 | |
| Workplace Charter Grants | **173,750** | | 169,152 | |
| Gambling Harm – South Asian Community funding | **355,327** | | 256,966 | |
| Betway funding | **384,000** | | - | |
| Gambleaware funding | **110,323** | | - | |
| Bank interest receivable | **817** | | - | |
| Interest on Gift Aid tax reclaims | **1** | | 32 | |
| Coronavirus Job Retention Scheme Grants | **-** | | 11,727 | |
| | | **2,100,386** | | 1,620,508 |
| **Expenditure:** | | | | |
| Salaries | **715,629** | | 549,360 | |
| National Insurance | **67,860** | | 49,687 | |
| Pension contributions | **13,423** | | 9,293 | |
| Counsellors', therapists' and receptionists' fees | **157,983** | | 178,978 | |
| Rents | **68,431** | | 60,000 | |
| Rates and water | **3,974** | | 3,906 | |
| Insurances | **3,176** | | 3,176 | |
| Light, heat & power | **8,143** | | 6,920 | |
| Refurbishment, repairs, Information Technology & equipment | **92,709** | | 80,723 | |
| Telephone & communications | **16,204** | | 14,770 | |
| Post, printing, promotions & literature | **36,171** | | 32,800 | |
| Travelling, subsistence and meetings | **45,642** | | 23,886 | |
| Licences and subscriptions | **8,173** | | 2,613 | |
| Training & consultancy | **169,710** | | 281,571 | |
| Waste disposal, cleaning & hygiene | **15,063** | | 13,184 | |
| Administration and payroll fees | **720** | | 720 | |
| Audit fees | **3,600** | | 3,600 | |
| Bank charges | **118** | | - | |
| Professional fees | **6,242** | | 2,281 | |
| | | **1,432,971** | | 1,317,468 |
| **Net income** | | **667,415** | | 303,040 |

**BEACON COUNSELLING TRUST**

England & Wales - Charity number 1140011

# Accounts

**Charity number: 1140011**

# REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

**FOR**

# BEACON COUNSELLING TRUST

**Charity number: 1140011**

**BEACON COUNSELLING TRUST**

**CONTENTS OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021**


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| | |
|---|---|
| **TRUSTEES:** | James Hind<br>Joseph Williams<br>Paula Bell – Chair of Trustees<br>Darren Melia |
| **CLINICAL PROGRAMMES DIRECTOR:** | Neil Platt |
| **PATRON:** | Lord David Alton |
| **PRINCIPAL OFFICE:** | 263 Townsend Lane<br>Clubmoor<br>Liverpool<br>Merseyside<br>L13 9DG |
| **CHARITY NUMBER:** | 1140011 (England and Wales) |
| **INDEPENDENT AUDITORS:** | John Kerr<br>Statutory Auditors<br>Chartered Accountants<br>375 Eaton Road<br>West Derby<br>Liverpool<br>Merseyside<br>L12 2AH |
| **BANKERS:** | Lloyds Bank plc<br>PO Box 1000<br>Andover<br>BX1 1LT |

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2021. The reference and administrative information set out on page 1 forms part of this report.

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 trust deed, the Charities Act 2011 and the 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) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The purposes of the charity are to relieve mental, emotional and physical problems encountered by people living in today's society. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants, donations, fees and charges to cover its operating costs. Affordability and access to our counselling services and facilities is important to us and is reflected in our pricing policy.

The principal activities of the charity in the period under review were that of the provision of counselling and support services designed to advance and improve the quality of life of individuals and families through the delivery of effective and responsive interventions, therapies and counselling sessions that seek to resolve problems and issues. In addition, the charity provides quality training and guidance to others operating in these areas.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity continues to receive grant funding from GamCare, the leading provider of information, advice, support and counselling for the prevention and treatment of problem gambling, to deliver the GamCare service in Liverpool, Wigan, the Northwest, Greater Manchester, and surrounding areas. In addition, the charity has continued to develop the range of counselling and support services it provides which now encompasses the GamCare Youth Outreach Programme. During the year the charity also continued the operation of Paul's Place utilising grant funding from The National Lottery Community Fund by providing a specialist bereavement counselling service for those bereaved by suicide. The charity continued work on rolling out a Workplace Charter in collaboration with Unite the union to reduce harms in the workplace from gambling. During the year the charity began work on rolling out a Gambling Harm in the South Asian Community project utilising the 'Bet You Can Help' programme. The charity is extremely proud of the achievements and progress to date. The trustees continue to seek further funding to enable them to improve and expand the services offered and to enable the charity to continue with its work. The trustees also take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers, staff and supporters without whom the achievements to date would not have happened.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 6 and 9 months of the resources expended, which equates to between approximately £650,000 to £975,000 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At present the free reserves fall in between these target levels and the trustees are considering ways in which this target can be fully met.

In preparing the accounts, the trustees consider that the charity has a reasonable expectation of continuing to receive sufficient incoming resources to enable it to continue operations for the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable trust, established on 11 April 2010 and registered as a charity on 25 January 2011. The charity is governed by the policies made from time to time by the trustees together with the terms of its Constitution which set out the objects and powers of the charity.

The trustees, who met at regular intervals to formulate policy and decisions during the year, including the arrangements and criteria for setting the pay and remuneration of the charity's key management personnel, were F Doran (deceased 23 June 2022), J Hind, S Keatley (resigned 27 June 2022), M Hurst (deceased 23 January 2021), P Bell and J Williams.

The charity wishes to place on record its special appreciation for the services provided by F Doran and M Hurst both of whom have sadly passed away.

The procedures for the appointment, retirement and removal of trustees are set out in the Constitution. The day-to-day operational aspects of the charity have been delegated to the Clinical Programmes Director - Neil Platt and his team.

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**
Much of the charity's work focuses upon providing advice and support to people of varying age groups with a variety of problems and from varied backgrounds. The trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body and the recruitment of appropriate individuals to the board. The trustees are familiar with the practical work of the charity and are encouraged to attend regular feedback and update sessions. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**RELATED PARTIES**
None of the trustees receive remuneration or other financial benefit from their positions as trustees of the charity and any contractual relationship with a related party must be disclosed to the board of trustees.

Details of related party transactions are set out in note 9 to the financial statements.

**RISK MANAGEMENT**
The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and the establishment of policies, systems and procedures to mitigate those risks identified in the review.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from fire, health and safety and operational matters. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies in place and, regular awareness training for staff and volunteers in these operational areas.

Since the year end, the COVID-19 pandemic has continued to create a major challenge with a high level of uncertainty for many charities. The trustees took prompt action to protect cash flow including reducing outgoings and taking advantage of support grants. Whilst the impact of the COVID-19 pandemic cannot be accurately predicted and it is not possible to assess all possible implications for the charity, based on assessments carried out, the charity believes that it has a financial position that will enable it to navigate through the current disruptions to its operations and continuing service provision.

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 26 July 2022 and signed on their behalf by:

P Bell – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 30 NOVEMBER 2021**



| | | | **30.11.2021** | 30.11.2020 |
|---|---|---|---|---|
| | Unrestricted funds £ | Restricted funds £ | **Total funds £** | Total funds £ |
| **Income:** | | | | |
| Charitable activities, donations & funds generated | 249,910 | - | **249,910** | 191,738 |
| GamCare Grants | - | 819,791 | **819,791** | 739,756 |
| The National Lottery Community Fund – 'Paul's Place' | - | 112,930 | **112,930** | 121,474 |
| Workplace Charter Grants | 169,152 | - | **169,152** | 145,323 |
| Gambling Harm - South Asian Community funding | **-** | 256,966 | **256,966** | **-** |
| Coronavirus Job Retention Scheme Grants | 11,727 | - | **11,727** | 24,378 |
| Interest on Gift Aid donations | 32 | - | **32** | - |
| Local Authority Coronavirus Small Business Grant | - | - | **-** | 10,000 |
| BUPA UK Foundation – 'Back on Track' | - | - | **-** | 16,402 |
| **Total income** | 430,821 | 1,189,687 | **1,620,508** | 1,249,071 |
| **Expenditure:** | | | | |
| Charitable activities | 124,181 | 1,189,687 | **1,313,868** | 980,843 |
| Governance costs | 3,600 | - | **3,600** | 3,600 |
| **Total expenditure** (note 3) | 127,781 | 1,189,687 | **1,317,468** | 984,443 |
| **Net income** | 303,040 | - | **303,040** | 264,628 |
| **Net movement in funds** | 303,040 | - | **303,040** | 264,628 |
| **Reconciliation of funds:** | | | | |
| **Total funds brought forward** | 546,063 | - | **546,063** | 281,435 |
| **Total funds carried forward** | 849,103 | - | **849,103** | 546,063 |

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

All income and expenditure derives from continuing activities.

**BEACON COUNSELLING TRUST**

**BALANCE SHEET**
**30 NOVEMBER 2021**



| | Notes | **30.11.21** | | 30.11.20 | |
|---|---|---|---|---|---|
| | | **£** | **£** | £ | £ |
| **CURRENT ASSETS** | | | | | |
| Debtors | 4 | **97,596** | | 36,624 | |
| Cash at bank and in hand | | **3,069,930** | | 1,008,481 | |
| **TOTAL CURRENT ASSETS** | | **3,167,526** | | 1,045,105 | |
| **LIABILITIES** | | | | | |
| Creditors falling due within one year | 5 | **2,318,423** | | 499,042 | |
| **NET CURRENT ASSETS** | | | **849,103** | | 546,063 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **849,103** | | 546,063 |
| **THE FUNDS OF THE CHARITY** | 6 | | | | |
| Unrestricted income funds | | | **849,103** | | 546,063 |
| Restricted income funds | | | **-** | | - |
| **TOTAL CHARITY FUNDS** | | | **849,103** | | 546,063 |

The financial statements were approved by the trustees and authorised for issue on 26 July 2022 and signed on their behalf by:

P Bell – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED 30 NOVEMBER 2021**



| | Notes | **30.11.21**<br>**£** | 30.11.20<br>£ |
|---|---|---|---|
| Cash generated by operations | 13 | **2,061,417** | 655,184 |
| Net cash generated by operating activities | | **2,061,417** | 655,184 |
| Cash generated by investing activities: | | | |
| Interest received | | **32** | - |
| **Increase in cash and cash equivalents** | | **2,061,449** | 655,184 |
| **Cash and cash equivalents at beginning of year** | 14 | **1,008,481** | 353,297 |
| **Cash and cash equivalents at end of year** | 14 | **3,069,930** | 1,008,481 |

The notes form part of these financial statements

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Beacon Counselling Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the fund providers. Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**Preparation of the accounts on a going concern basis**

In preparing the accounts, the trustees have taken account of the financial resources available to the charity and consider that the charity should be able to continue operations for the foreseeable future.

**Income recognition**

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably and is not deferred. Income received in advance of the provision of services is deferred until the criteria for income recognition are met. The value of services provided by volunteers has not been included in these accounts.

**Expenditure recognition and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

These are capitalised if they can be used for more than one year, and each individual asset costs at least £4,000.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

## 2. STAFF COSTS

| | **30.11.21** | 30.11.20 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **549,360** | 409,697 |
| Employers National Insurance – Social security costs | **49,687** | 34,460 |
| Employer's contribution to defined contribution pension schemes | **9,293** | 7,199 |
| | **608,340** | 451,356 |

There was one employee whose total employee benefits for the reporting period fell within the earnings band of £80,000 to £90,000 (2020 – one employee within the earnings band £80,000 to £90,000). There was one employee whose total employee benefits for the reporting period fell within the earnings band of £60,000 to £70,000 (2020 – one employee within the earnings band £60,000 to £70,000).

The key management personnel of the charity comprise the trustees and the Clinical Programmes Director. The total employee benefits of the key management personnel of the charity were £91,318 (2020: £91,314).

The average monthly head count and the average monthly number of full-time equivalent employees during the year was as follows:

| | **30.11.21** | 30.11.20 |
|---|---|---|
| Management and charity operational activities | **17** | 15 |

## 3. NET INCOME

This is stated after charging:

| | **30.11.21** | 30.11.20 |
|---|---|---|
| | **£** | £ |
| Audit fees | **3,600** | 3,600 |

The trustees were not reimbursed expenses during the year (2020: £nil).

## 4. DEBTORS

| | **30.11.21** | 30.11.20 |
|---|---|---|
| | **£** | £ |
| Trade debtors | **80,725** | 9,513 |
| Prepayments and accrued income | **16,871** | 27,111 |
| | **97,596** | 36,624 |

## 5. CREDITORS FALLING DUE WITHIN ONE YEAR

| | **30.11.21** | 30.11.20 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **8,786** | 13,717 |
| Other creditors | **2,442** | 1,542 |
| Social security and other taxes | **-** | - |
| Accruals and deferred income | **2,307,195** | 483,783 |
| | **2,318,423** | 499,042 |

## 6. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

| | At 1 December 2020 | Income | Expenditure | At 30 November 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grants (Gambling counselling) | - | 819,791 | 819,791 | - |
| The National Lottery Community Fund (Paul's Place counselling) | - | 112,930 | 112,930 | - |
| Gambling Harm – South Asian Community (Gambling prevention, education, treatment and support) | - | 256,966 | 256,966 | - |
| **Unrestricted funds:** | | | | |
| General funds | 546,063 | 430,821 | 127,781 | 849,103 |
| **Totals funds:** | **546,063** | **1,620,508** | **1,317,468** | **849,103** |

| | At 1 December 2019 | Income | Expenditure | At 30 November 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grants (Gambling counselling) | - | 739,756 | 739,756 | - |
| The National Lottery Community Fund (Paul's Place counselling) | - | 121,474 | 121,474 | - |
| BUPA UK Foundation (Back on Track counselling) | - | 16,402 | 16,402 | - |
| **Unrestricted funds:** | | | | |
| General funds | 281,435 | 371,439 | 106,811 | 546,063 |
| **Totals funds:** | **281,435** | **1,249,071** | **984,443** | **546,063** |

## 7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds | Restricted Funds | Total Funds |
|---|---|---|---|
| Current assets | 1,100,584 | 2,066,942 | 3,167,526 |
| Creditors | (251,481) | (2,066,942) | (2,318,423) |
| Net assets at year end | **849,103** | **-** | **849,103** |

## 8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 30.11.21 | 30.11.20 |
|---|---|---|
| | £ | £ |
| Within one year | **60,000** | 60,000 |
| Between one and five years | **240,000** | 240,000 |
| In more than five years | **240,000** | 300,000 |
| | **540,000** | 600,000 |

## 9. TRANSACTIONS WITH RELATED PARTIES

Rents of £60,000 (2020: £60,000) for properties occupied by the charity during the year were payable to Beagle Property Company Limited. N Platt owns 100% of that company's shares and is an employee of the charity.

Professional fees of £16,500 in respect of Care Quality Commission consultancy services provided during the year were payable to Quality in Social Care Consultancy Ltd. S Keatley who was a trustee until 27 June 2022 owns 100% of that company's shares.

## 10. TAX

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

## 11. LEGAL STATUS OF THE CHARITY

Beacon Counselling Trust is an unincorporated trust, registered as a charity in England and Wales. The charity's registered number and principal address can be found on page 1.

## 12. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our Independent Auditors to assist with the preparation of the financial statements.

## 13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATIONS

| | **30.11.21** | 30.11.20 |
|---|---|---|
| | **£** | £ |
| Net movement in funds | **303,040** | 264,628 |
| Finance income – interest receivable | **(32)** | - |
| Decrease/(increase) in trade and other debtors | **(60,972)** | 872 |
| Increase in trade and other creditors | **1,819,381** | 389,684 |
| **Cash generated from operations** | **2,061,417** | 655,184 |

## 14. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Statement of Cash Flows in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 30 November 2021**

| | **30.11.21** | **1.12.20** |
|---|---|---|
| | **£** | **£** |
| Cash and cash equivalents | **3,069,930** | **1,008,481** |

**Year ended 30 November 2020**

| | 30.11.20 | 1.12.19 |
|---|---|---|
| | £ | £ |
| Cash and cash equivalents | 1,008,481 | 353,297 |

**Opinion**
We have audited the financial statements of Beacon Counselling Trust (the 'Charity') for the year ended 30 November 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:
- give a true and fair view of the state of the Charity's affairs as at 30 November 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**
The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**
As explained more fully in the responsibilities of the trustees in relation to the financial statements set out on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to wind up the Charity or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was as follows:

we ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the Charity through discussions with trustees;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of the trustees and reviewing supporting documentation; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In addition to the above, our procedures to respond to identified risks included reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that auditors would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**John Kerr**
**Statutory Auditors**
**Chartered Accountants**
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

26 July 2022

The following page does not form part of the Statutory Financial Statements

**BEACON COUNSELLING TRUST**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 30 NOVEMBER 2021**



| | **30.11.21** | | 30.11.20 | |
|---|---|---|---|---|
| | **£** | **£** | £ | £ |
| **Income:** | | | | |
| Incoming funds and donations | **249,910** | | 191,738 | |
| GamCare Grants | **819,791** | | 739,756 | |
| The National Lottery Community Fund Grants | **112,930** | | 121,474 | |
| Workplace Charter Grants | **169,152** | | 145,323 | |
| Gambling Harm – South Asian Community funding | **256,966** | | - | |
| Interest on Gift Aid tax reclaims | **32** | | **-** | |
| Coronavirus Job Retention Scheme Grants | **11,727** | | 24,378 | |
| Local Authority Coronavirus Small Business Grant | **-** | | 10,000 | |
| BUPA UK Foundation | **-** | | 16,402 | |
| | | **1,620,508** | | 1,249,071 |
| **Expenditure:** | | | | |
| Salaries | **549,360** | | 409,697 | |
| National Insurance | **49,687** | | 34,460 | |
| Pension contributions | **9,293** | | 7,199 | |
| Counsellors', therapists' and receptionists' fees | **178,978** | | 232,426 | |
| Rents | **60,000** | | 57,709 | |
| Rates and water | **3,906** | | 3,943 | |
| Insurances | **3,176** | | 3,176 | |
| Light, heat & power | **6,920** | | 7,270 | |
| Refurbishment, repairs, Information Technology & equipment | **80,723** | | 68,889 | |
| Telephone & communications | **14,770** | | 12,652 | |
| Post, printing, promotions & literature | **32,800** | | 25,321 | |
| Travelling, subsistence and meetings | **23,886** | | 15,504 | |
| Licences and subscriptions | **2,613** | | 3,300 | |
| Training & consultancy | **281,571** | | 86,195 | |
| Waste disposal, cleaning & hygiene | **13,184** | | 9,418 | |
| Administration and payroll fees | **720** | | 720 | |
| Accountancy & reporting fees | **3,600** | | 3,600 | |
| Legal & professional fees | **2,281** | | 2,964 | |
| | | **1,317,468** | | 984,443 |
| **Net income** | | **303,040** | | 264,628 |

**BEACON COUNSELLING TRUST**

England & Wales - Charity number 1140011

# Accounts

**Charity number: 1140011**

# REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

**FOR**

# BEACON COUNSELLING TRUST

**Charity number: 1140011**

**BEACON COUNSELLING TRUST**

**CONTENTS OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020**


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| | |
|---|---|
| **TRUSTEES:** | Francis Doran<br>James Hind<br>Sandra Keatley<br>Joseph Williams<br>Paula Bell – Chair of Trustees |
| **CLINICAL PROGRAMMES DIRECTOR:** | Neil Platt |
| **PATRON:** | Lord David Alton |
| **PRINCIPAL OFFICE:** | 263 Townsend Lane<br>Clubmoor<br>Liverpool<br>Merseyside<br>L13 9DG |
| **CHARITY NUMBER:** | 1140011 (England and Wales) |
| **INDEPENDENT AUDITORS:** | John Kerr<br>Statutory Auditors<br>Chartered Accountants<br>375 Eaton Road<br>West Derby<br>Liverpool<br>Merseyside<br>L12 2AH |
| **BANKERS:** | Lloyds Bank plc<br>PO Box 1000<br>Andover<br>BX1 1LT |

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2020. The reference and administrative information set out on page 1 forms part of this report.

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 trust deed, the Charities Act 2011 and the 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) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The purposes of the charity are to relieve mental, emotional and physical problems encountered by people living in today's society. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from grants, donations, fees and charges to cover its operating costs. Affordability and access to our counselling services and facilities is important to us and is reflected in our pricing policy.

The principal activities of the charity in the period under review were that of the provision of counselling and support services designed to advance and improve the quality of life of individuals and families through the delivery of effective and responsive interventions, therapies and counselling sessions that seek to resolve problems and issues. In addition, the charity provides quality training and guidance to others operating in these areas.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

The results for the year and financial position of the charity are as shown in the annexed financial statements. The charity continues to receive grant funding from GamCare, the leading provider of information, advice, support and counselling for the prevention and treatment of problem gambling, to deliver the GamCare service in Liverpool, Wigan, the North West, Greater Manchester and surrounding areas. In addition, the charity has continued to develop the range of counselling and support services it provides which now encompasses the GamCare Youth Outreach Programme. During the year the charity also continued the operation of Paul's Place utilising grant funding from The National Lottery Community Fund by providing a specialist bereavement counselling service for those bereaved by suicide. During the year the charity also began work on rolling out a Workplace Charter in collaboration with Unite the union to reduce harms in the workplace from gambling. The charity is extremely proud of the achievements and progress to date. The trustees continue to seek further funding to enable them to improve and expand the services offered and to enable the charity to continue with its work. The trustees also take this opportunity of recognising the contributions of time and effort made by the many friends, volunteers, staff and supporters without whom the achievements to date would not have happened.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 6 and 9 months of the resources expended, which equates to between approximately £490,000 to £740,000 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At present the free reserves fall in between these target levels and the trustees are considering ways in which this target can be fully met.

In preparing the accounts, the trustees consider that the charity has a reasonable expectation of continuing to receive sufficient incoming resources to enable it to continue operations for the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable trust, established on 11 April 2010 and registered as a charity on 25 January 2011. The charity is governed by the policies made from time to time by the trustees together with the terms of its Constitution which set out the objects and powers of the charity.

The trustees, who met at regular intervals to formulate policy and decisions during the year, including the arrangements and criteria for setting the pay and remuneration of the charity's key management personnel, were F Doran, J Hind, S Keatley, M Hurst (deceased 23 January 2021), P Bell and J Williams.

The procedures for the appointment, retirement and removal of trustees are set out in the Constitution. The day to day operational aspects of the charity have been delegated to the Clinical Programmes Director - Neil Platt and his team.

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**
Much of the charity's work focuses upon providing advice and support to people of varying age groups with a variety of problems and from varied backgrounds. The trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body and the recruitment of appropriate individuals to the board. The trustees are familiar with the practical work of the charity and are encouraged to attend regular feedback and update sessions. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**RELATED PARTIES**
None of the trustees receive remuneration or other financial benefit from their positions as trustees of the charity and any contractual relationship with a related party must be disclosed to the board of trustees.

Details of related party transactions are set out in note 9 to the financial statements.

**RISK MANAGEMENT**
The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and; the establishment of policies, systems and procedures to mitigate those risks identified in the review.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from fire, health and safety and operational matters. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies in place and, regular awareness training for staff and volunteers in these operational areas.

Since the year end, the COVID-19 pandemic has continued to create a major challenge with a high level of uncertainty for many charities. The trustees took prompt action to protect cash flow including reducing outgoings and taking advantage of support grants. Whilst the impact of the COVID-19 pandemic cannot be accurately predicted and it is not possible to assess all possible implications for the charity, based on assessments carried out, the charity believes that it has a financial position that will enable it to navigate through the current disruptions to its operations and continuing service provision.

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 7 October 2021 and signed on their behalf by:

P Bell – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 30 NOVEMBER 2020**



| | | | **30.11.2020** | 30.11.2019 |
|---|---|---|---|---|
| | Unrestricted funds £ | Restricted funds £ | **Total funds £** | Total funds £ |
| **Income:** | | | | |
| Charitable activities, donations & funds generated | 191,738 | - | **191,738** | 308,747 |
| GamCare Grants | - | 739,756 | **739,756** | 629,628 |
| The National Lottery Community Fund – 'Paul's Place' | - | 121,474 | **121,474** | 46,427 |
| Workplace Charter Grants | 145,323 | - | **145,323** | **-** |
| Coronavirus Job Retention Scheme Grants | 24,378 | - | **24,378** | **-** |
| Local Authority Coronavirus Small Business Grant | 10,000 | - | **10,000** | **-** |
| BUPA UK Foundation – 'Back on Track' | - | 16,402 | **16,402** | 4,298 |
| **Total income** | 371,439 | 877,632 | **1,249,071** | 989,100 |
| **Expenditure:** | | | | |
| Charitable activities | 103,211 | 877,632 | **980,843** | 810,705 |
| Governance costs | 3,600 | - | **3,600** | 2,400 |
| **Total expenditure** (note 3) | 106,811 | 877,632 | **984,443** | 813,105 |
| **Net income** | 264,628 | - | **264,628** | 175,995 |
| **Net movement in funds** | 264,628 | - | **264,628** | 175,995 |
| **Reconciliation of funds:** | | | | |
| **Total funds brought forward** | 281,435 | - | **281,435** | 105,440 |
| **Total funds carried forward** | 546,063 | - | **546,063** | 281,435 |

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

All income and expenditure derives from continuing activities.

**BEACON COUNSELLING TRUST**

**BALANCE SHEET**
**30 NOVEMBER 2020**



| | Notes | **30.11.20** | | 30.11.19 | |
|---|---|---|---|---|---|
| | | **£** | **£** | £ | £ |
| **CURRENT ASSETS** | | | | | |
| Debtors | 4 | **36,624** | | 37,496 | |
| Cash at bank and in hand | | **1,008,481** | | 353,297 | |
| **TOTAL CURRENT ASSETS** | | **1,045,105** | | 390,793 | |
| **LIABILITIES** | | | | | |
| Creditors falling due within one year | 5 | **499,042** | | 109,358 | |
| **NET CURRENT ASSETS** | | | **546,063** | | 281,435 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **546,063** | | 281,435 |
| **THE FUNDS OF THE CHARITY** | 6 | | | | |
| Unrestricted income funds | | | **546,063** | | 281,435 |
| Restricted income funds | | | **-** | | - |
| **TOTAL CHARITY FUNDS** | | | **546,063** | | 281,435 |

The financial statements were approved by the trustees and authorised for issue on 7 October 2021 and signed on their behalf by:

P Bell – Chair of Trustees

**BEACON COUNSELLING TRUST**

**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED 30 NOVEMBER 2020**



| | Notes | **30.11.20** **£** | 30.11.19 £ |
|---|---|---|---|
| Cash generated by operations | 13 | **655,184** | 214,600 |
| Net cash generated by operating activities | | **655,184** | 214,600 |
| **Increase in cash and cash equivalents** | | **655,184** | 214,600 |
| **Cash and cash equivalents at beginning of year** | 14 | **353,297** | 138,697 |
| **Cash and cash equivalents at end of year** | 14 | **1,008,481** | 353,297 |

The notes form part of these financial statements

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Beacon Counselling Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Restricted funds are funds to be used in accordance with specific restrictions imposed by the grant providers. Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**Preparation of the accounts on a going concern basis**

In preparing the accounts, the trustees have taken account of the financial resources available to the charity and consider that the charity should be able to continue operations for the foreseeable future.

**Income recognition**

Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably and is not deferred.

The value of services provided by volunteers has not been included in these accounts.

**Expenditure recognition and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

These are capitalised if they can be used for more than one year, and each individual asset costs at least £4,000.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of trade discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

## 2. STAFF COSTS

| | **30.11.20** | 30.11.19 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **409,697** | 311,161 |
| Employers National Insurance – Social security costs | **34,460** | 26,540 |
| Employer's contribution to defined contribution pension schemes | **7,199** | 5,606 |
| | **451,356** | 343,307 |

There was one employee whose total employee benefits for the reporting period fell within the earnings band of £80,000 to £90,000 (2019 – one employee within the earnings band £70,000 to £80,000). There was one employee whose total employee benefits for the reporting period fell within the earnings band of £60,000 to £70,000 (2019 – no employees within the earnings band £60,000 to £70,000).

The key management personnel of the charity comprise the trustees and the Clinical Programmes Director. The total employee benefits of the key management personnel of the charity were £91,314 (2019: £73,146).

The average monthly head count and the average monthly number of full-time equivalent employees during the year was as follows:

| | **30.11.20** | 30.11.19 |
|---|---|---|
| Management and charity operational activities | **15** | 11 |

## 3. NET INCOME

This is stated after charging:

| | **30.11.20** | 30.11.19 |
|---|---|---|
| | **£** | £ |
| Independent Audit/Examination fees | **3,600** | 2,400 |

The trustees were not reimbursed expenses during the year (2019: £nil).

## 4. DEBTORS

| | **30.11.20** | 30.11.19 |
|---|---|---|
| | **£** | £ |
| Trade debtors | **9,513** | 31,950 |
| Prepayments and accrued income | **27,111** | 5,546 |
| | **36,624** | 37,496 |

## 5. CREDITORS FALLING DUE WITHIN ONE YEAR

| | **30.11.19** | 30.11.18 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **13,717** | 7,982 |
| Other creditors | **1,542** | 1,304 |
| Social security and other taxes | **-** | - |
| Accruals and deferred income | **483,783** | 100,072 |
| | **499,042** | 109,358 |

## 6. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

| | At 1 December 2019 | Income | Expenditure | At 30 November 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grants (Gambling counselling) | - | 739,756 | 739,756 | - |
| The National Lottery Community Fund (Paul's Place counselling) | - | 121,474 | 121,474 | - |
| BUPA UK Foundation (Back on Track counselling) | - | 16,402 | 16,402 | - |
| **Unrestricted funds:** | | | | |
| General funds | 281,435 | 371,439 | 106,811 | 546,063 |
| **Totals funds:** | **281,435** | **1,249,071** | **984,443** | **546,063** |

| | At 1 December 2018 | Income | Expenditure | At 30 November 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Restricted income funds:** | | | | |
| GamCare Grant (Gambling counselling) | - | 629,628 | 629,628 | - |
| The National Lottery Community Fund (Paul's Place counselling) | - | 46,427 | 46,427 | - |
| BUPA UK Foundation (Back on Track counselling) | - | 4,298 | 4,298 | - |
| **Unrestricted funds:** | | | | |
| General funds | 105,440 | 308,747 | 132,752 | 281,435 |
| **Totals funds:** | **105,440** | **989,100** | **813,105** | **281,435** |

## 7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds | Restricted Funds | Total Funds |
|---|---|---|---|
| Current assets | 966,227 | 78,878 | 1,045,105 |
| Creditors | (420,164) | (78,878) | (499,042) |
| Net assets at year end | **546,063** | **-** | **546,063** |

## 8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | **30.11.20** | 30.11.19 |
|---|---|---|
| | **£** | £ |
| Within one year | **60,000** | 47,000 |
| Between one and five years | **240,000** | 188,000 |
| In more than five years | **300,000** | 282,000 |
| | **600,000** | 517,000 |

9. **TRANSACTIONS WITH RELATED PARTIES**

Rents of £60,000 (2019: £47,000) for properties occupied by the charity during the year were payable to Beagle Property Company Limited. N Platt owns 100% of that company's shares and is an employee of the charity.

10. **TAX**

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

11. **LEGAL STATUS OF THE CHARITY**

Beacon Counselling Trust is an unincorporated trust, registered as a charity in England and Wales. The charity's registered number and principal address can be found on page 1.

12. **FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other charities of our size and nature we use our Independent Auditors to assist with the preparation of the financial statements.

13. **RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATIONS**

| | **30.11.20** | 30.11.19 |
|---|---|---|
| | **£** | £ |
| Net movement in funds | **264,628** | 175,995 |
| Decrease/(increase) in trade and other debtors | **872** | (4,745) |
| Increase in trade and other creditors | **389,684** | 43,350 |
| **Cash generated from operations** | **655,184** | 214,600 |

14. **CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Statement of Cash Flows in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 30 November 2020**

| | **30.11.20** | **1.12.19** |
|---|---|---|
| | **£** | **£** |
| Cash and cash equivalents | **1,008,481** | **353,297** |

**Year ended 30 November 2019**

| | 30.11.19 | 1.12.18 |
|---|---|---|
| | £ | £ |
| Cash and cash equivalents | 353,297 | 138,697 |

**Opinion**
We have audited the financial statements of Beacon Counselling Trust (the 'Charity') for the year ended 30 November 2020 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice)

In our opinion the financial statements:
- give a true and fair view of the state of the Charity's affairs as at 30 November 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:
- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**
The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**
As explained more fully in the responsibilities of the trustees in relation to the financial statements set out on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to wind up the Charity or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was as follows:

we ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

we identified the laws and regulations applicable to the Charity through discussions with trustees;

we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of the trustees and reviewing supporting documentation; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

making enquiries of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In addition to the above, our procedures to respond to identified risks included reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that auditors would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**John Kerr**
**Statutory Auditors**
**Chartered Accountants**
375 Eaton Road
West Derby
Liverpool
Merseyside
L12 2AH

7 October 2021

The following page does not form part of the Statutory Financial Statements

**BEACON COUNSELLING TRUST**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 30 NOVEMBER 2020**



| | **30.11.20** | | 30.11.19 | |
|---|---|---|---|---|
| | **£** | **£** | £ | £ |
| **Income:** | | | | |
| Incoming funds and donations | **191,738** | | 308,747 | |
| GamCare Grants | **739,756** | | 629,628 | |
| The National Lottery Community Fund Grants | **121,474** | | 46,427 | |
| Workplace Charter Grants | **145,323** | | - | |
| Coronavirus Job Retention Scheme Grants | **24,378** | | - | |
| Local Authority Coronavirus Small Business Grant | **10,000** | | - | |
| BUPA UK Foundation | **16,402** | | 4,298 | |
| | | **1,249,071** | | 989,100 |
| **Expenditure:** | | | | |
| Salaries | **409,697** | | 311,161 | |
| National Insurance | **34,460** | | 26,540 | |
| Pension contributions | **7,199** | | 5,606 | |
| Counsellors', therapists' and receptionists' fees | **232,426** | | 255,451 | |
| Rents | **57,709** | | 47,000 | |
| Rates and water | **3,943** | | 3,506 | |
| Insurances | **3,176** | | 2,090 | |
| Light, heat & power | **7,270** | | 5,072 | |
| Refurbishment, repairs, Information Technology & equipment | **68,889** | | 40,739 | |
| Telephone & communications | **12,652** | | 10,595 | |
| Post, printing, promotions & literature | **25,321** | | 26,407 | |
| Travelling, subsistence and meetings | **15,504** | | 34,915 | |
| Licences and subscriptions | **3,300** | | 1,951 | |
| Training & consultancy | **86,195** | | 28,462 | |
| Waste disposal, cleaning & hygiene | **9,418** | | 6,879 | |
| Administration and payroll fees | **720** | | 720 | |
| Accountancy & reporting fees | **3,600** | | 2,400 | |
| Legal & professional fees | **2,964** | | 3,611 | |
| | | **984,443** | | 813,105 |
| **Net income** | | **264,628** | | 175,995 |