

BEACON BOLTON COUNSELLING SERVICE

England & Wales · Charity number 1181596

Details

Other names BEACON, BOLTON COUNSELLING SERVICE

Status Registered

Legal form CIO

Registered 2019-01-16

Register [View on the Charity Commission register](#)

Contact

Address Beacon Counselling Service
Bolton Hub
Bold Street
Bolton
BL1 1LS

Phone 01204 546100

Email enquire@beaconcounselling.org

Website www.beaconcounselling.org

Activities

Objects: 1) TO HELP RELIEVE PERSONS SUFFERING FROM MENTAL AND EMOTIONAL PROBLEMS AMONG ALL INHABITANTS OF THE NORTH WEST AREA OF ENGLAND AND IN PARTICULAR ENSURE EQUALITY OF ACCESS TO PERSONS IN NEED OF HELP AND GUIDANCE AND FOR THIS PURPOSE BUT NOT OTHERWISE TO ESTABLISH, MAINTAIN AND DEVELOP A COUNSELLING AND INFORMATION SERVICE.2) TO PROMOTE AND PROVIDE EDUCATION AND TRAINING FOR COUNSELLORS WORKING IN EITHER PROFESSIONAL OR VOLUNTARY SETTINGS, WHETHER FULL OR PART TIME, WITH A VIEW TO RAISING THE STANDARDS OF COUNSELLING FOR THE BENEFIT OF ALL IN THE COMMUNITY AND IN PARTICULAR THOSE WHO ARE RECIPIENTS OF COUNSELLING.

Activities: Beacon Bolton Counselling Service, established in 1990, provides therapeutic counselling to anyone over the age of 16 years, irrespective of race, religion, gender or sexuality.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£20,539	£41,941	-	-
2024-03-31	£82,143	£84,151	-	-
2023-03-31	£79,134	£89,664	-	-
2022-03-31	£66,312	£86,044	-	-
2021-03-31	£73,936	£82,146	-	-

Trustees

Name	Role	Appointed
ANNE GILL		2019-01-14
Andrew Howard Gill		2023-06-19
David Tucker		2022-10-31
Pamela Ann Duxbury BEM		2025-01-25

BEACON BOLTON COUNSELLING SERVICE

England & Wales - Charity number 1181596

Accounts

Beacon Bolton Counselling Service
Unaudited Financial Statements
31 March 2025

ALEXANDER BURSK LIMITED

Accountants
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Beacon Bolton Counselling Service

Financial Statements

Year ended 31 March 2025

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Beacon Bolton Counselling Service

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Beacon Bolton Counselling Service
Charity registration number	1181596
Principal office	Bolton Hub Bold Street Bolton BL1 1LS

The trustees

Mr Andrew Gill
Mrs Anne Gill
Mr David Tucker
Mrs Marion Atkinson (Chair)
(resigned 16/01/25)
Mrs Pamela Duxbury (appointed
25/01/25)

Bankers	National Westminster Bank plc (Nat West Bank) 4 Standishgate Wigan WN1 1UE
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Accountants	Alexander Bursk Ltd Parkgates Bury New Road Prestwich Manchester Lancashire M25 0JW
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Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

Beacon Bolton Counselling Service started trading as a Charity Incorporated Organisation (CIO) on 1st April 2019.

GOVERNING DOCUMENT

Beacon Bolton Counselling Service is a Charity Incorporation Organisation. This governing document was registered with the Charity Commission on 16/01/2019 and establishes the organisation's objectives and powers.

OBJECTIVES

Beacon Bolton Counselling Service's primary activities are to provide a community counselling service and give counsellors a platform to continuously develop their skills and gain qualifications. The objectives, as outlined in Beacon Bolton Counselling Service's constitution are:

1. To help relieve persons suffering from mental and emotional problems among all inhabitants of the North West area of England, and in particular, ensure equality of access to persons in need of help and guidance and for this purpose but not otherwise to establish, maintain and develop a counselling and information service.
2. To promote and provide education and training for counsellors working in either professional or voluntary settings, whether full or part time, with a view to raising the standards of counselling for the benefit of all in the community and in particular, those who are recipients of counselling.

We continuously monitor these objectives to ensure consideration of the Charity Commission's guidance on public benefit

The trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Details of services and activities delivered during 2024/25 are set out further in this report.

APPOINTMENT OF TRUSTEES

Trustees of the Charity are appointed or reappointed by resolution passed at a properly convened meeting of the charity trustees.

New Trustees are supported through an individual induction process including details of their responsibilities, Charity Commission publications and our constitution, and they are encouraged to meet Beacon staff and volunteers.

All trustees give their time freely and are reimbursed for "out of pocket" expenses. Trustees are encouraged to disclose all relevant interests and register them with Beacon's Chair of Trustees and Service Manager and, withdraw from decisions where a conflict of interest may arise.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

ORGANISATIONAL STRUCTURE

The Board of Trustees meets at least every two months and is responsible for the governance of the organisation as set out in, but not limited to, the constitution. The Service Manager makes decisions on the day to day running of the organisation. The Board receives regular reports from the Executive. The Board of Trustees are responsible for making decisions on matters with significant implications for the organisation. These include:

- Policy Development
- Organisational Priorities
- Service Development
- Risk Identification (management, mitigation, and review)
- Brand and Public Relations Development

RISK MANAGEMENT

Beacon Bolton Counselling Service has conducted a review of the significant risks and, where appropriate, has established or is in the process of establishing systems and procedures to mitigate them.

In collaboration with our landlord, Bolton CVS, periodic reviews and procedures are in place to ensure compliance with health and safety regulations within the charity's premises.

Beacon Bolton Counselling Service is committed to the safeguarding of its stakeholders. It holds various policies and procedures, including, but not limited to, a safeguarding policy, DBS checks, a complaints policy, rigorous recruitment processes and inductions for all volunteers.

Board members, managers, and volunteers who regularly work with children and adults at risk are also DBS-checked. Beacon is an organisational member of the British Association for Counselling and Psychotherapy (BACP), and all counsellors, whether qualified or students, must subscribe to the BACP or an equivalent professional body and abide by codes of conduct and ethical guidelines. We aim to hold and maintain high-quality standards to support the needs of those we serve.

The Board does not consider any activities that could be deemed harmful or detrimental to the public. However, if anyone has any cause for concern, they are to bring it to the attention of the Chair of Trustees, as outlined in the complaint procedure.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

Dedication and passion run through Beacon; we are a small 'family' that's proud of what we do. We want to make a difference and see positive change, both in ourselves, our beneficiaries and across our communities.

Beacon's work supporting local people and offering counselling sessions is a lifeline to some. Clients seeking support with issues that are causing them mental and emotional distress and who think or feel they are unable to find a way forward can self-refer for counselling or be referred by a 3rd party.

Beacon relies on a tirelessly dedicated team of volunteers who go out of their way to help our clients improve their lives. They give their time freely and willingly; their hard work and commitment are highly valued and needed. Our service would not run without them, and we take this opportunity to thank them for all they do.

Feedback from our clients bears testament to the difference it makes to have someone to talk to whom they can trust, who listens without judgement, and who is honest and supportive in their responses.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

CORE COUNSELLING ACTIVITIES

We aim to provide free therapeutic counselling support to anyone aged 16 or over, irrespective of race, religion, gender, or sexuality.

ONE TO ONE

Clients aged 16+ could access 1:1 daytime or evening counselling. We offered face-to-face, telephone, or online appointments, and tailored these to each client's preferences. Client's needs guided the number of sessions provided, with safety and well-being as the primary focus.

More than half of our clients' referrals came from Bolton at Home, and the remainder were a mix of direct self-referrals and referrals from 3rd parties, e.g., Employers, GPs, Mental Health practitioners, private practitioners, and family members.

SEXUAL ABUSE VICTIM SUPPORT (SAVS)

SAVS at Beacon is a support group for female and male survivors of childhood sexual abuse. Clients must be aged 18 or over to work in a group setting with qualified counsellors trained in sexual abuse. Although we suspended group work during this financial year, we continued to support clients through 1:1 counselling.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

SERVICE DELIVERY

In addition to 4 Trustees, a team of 15 Volunteer counsellors enabled Beacon to offer the following one-to-one counselling support:

68 clients seen

538 appointments offered

397 sessions attended

Bolton at Home funded over half of the core counselling services. Donations and drastic cost-cutting, including payroll, helped us to continue service delivery during this financial year.

Beacon Board of Trustees would like to take this opportunity to thank Bolton at Home, Bolton CVS and other local services for their continued support and confidence in us.

We made the responsible decision not to recruit volunteers or offer student placements in this financial year, given uncertainties regarding our viability as a going concern.

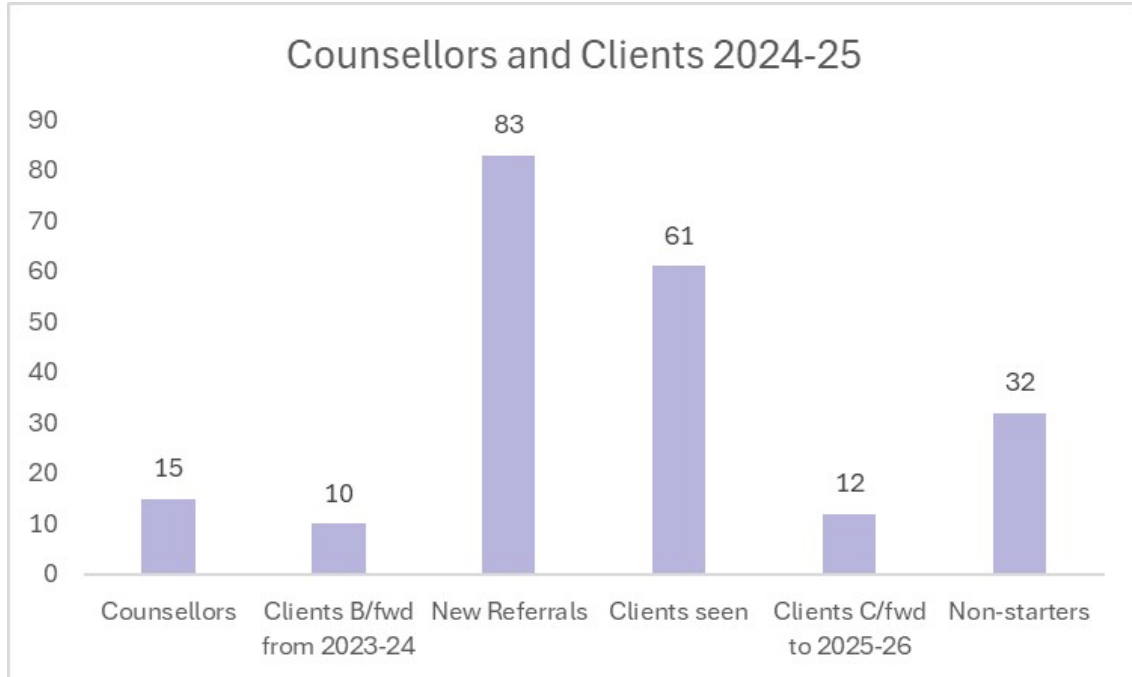
We appreciate the importance of placement and volunteering opportunities for students and qualified counsellors on new or existing career paths to progress their careers. However, we could not guarantee the hours they would need to complete their course criteria, accreditations and ongoing CPD.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

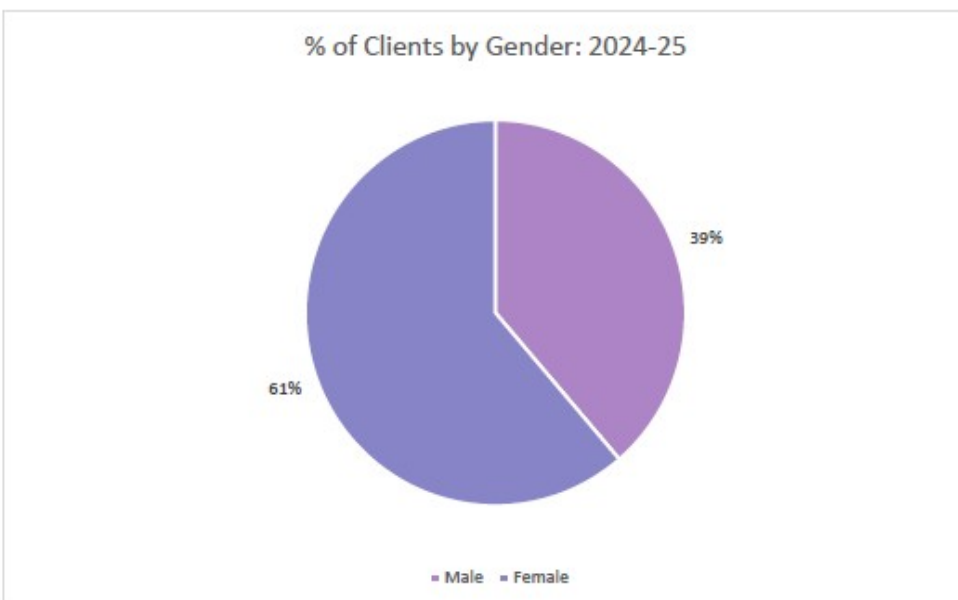
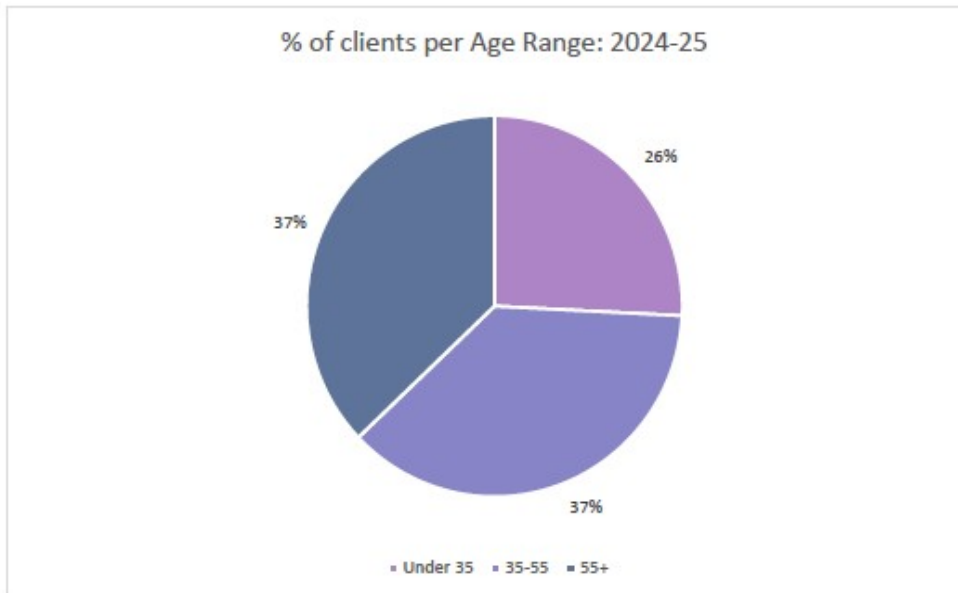
SERVICE STATS



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

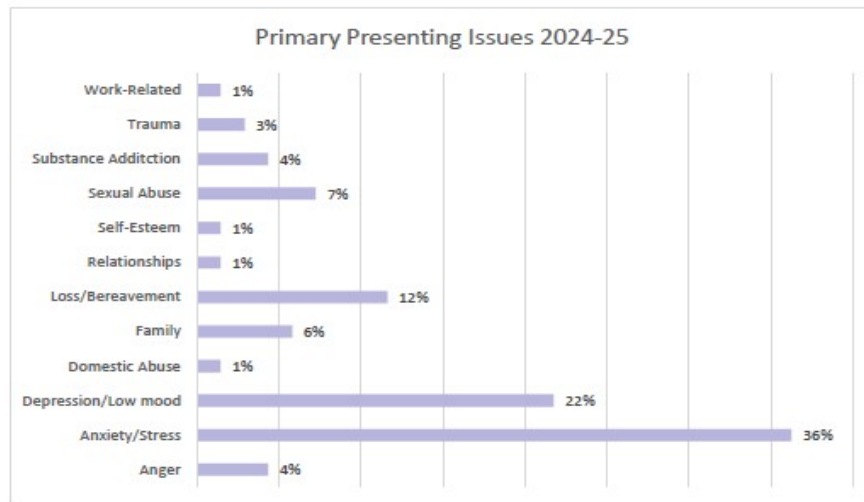
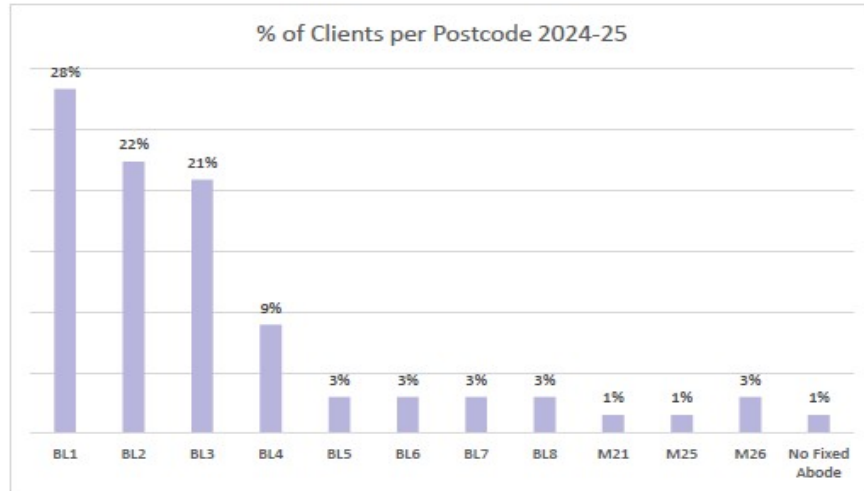


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

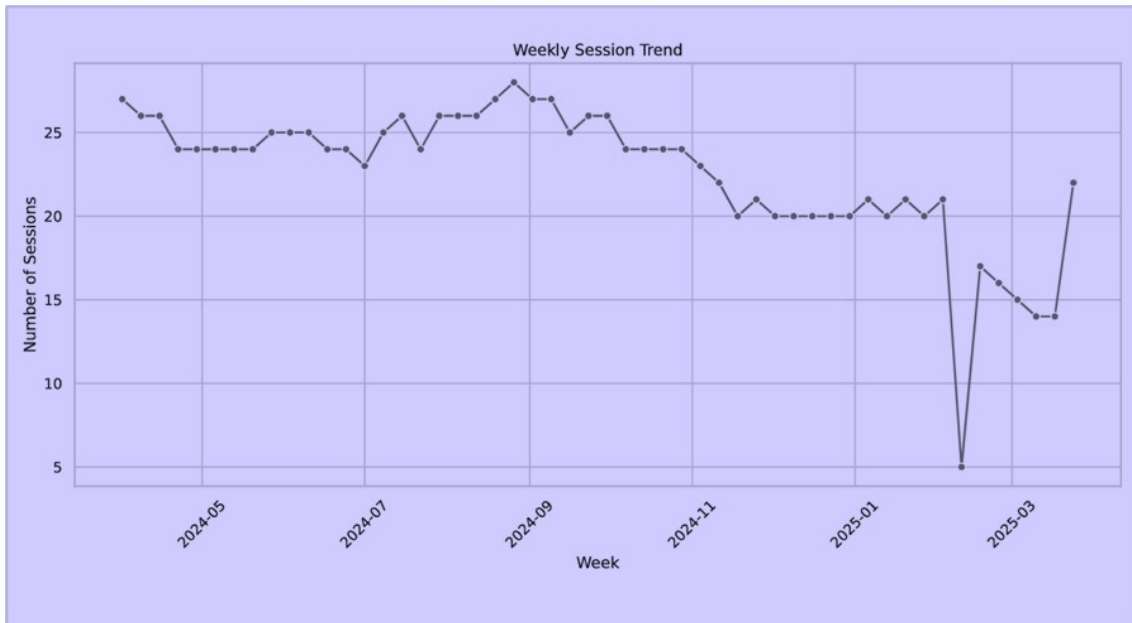
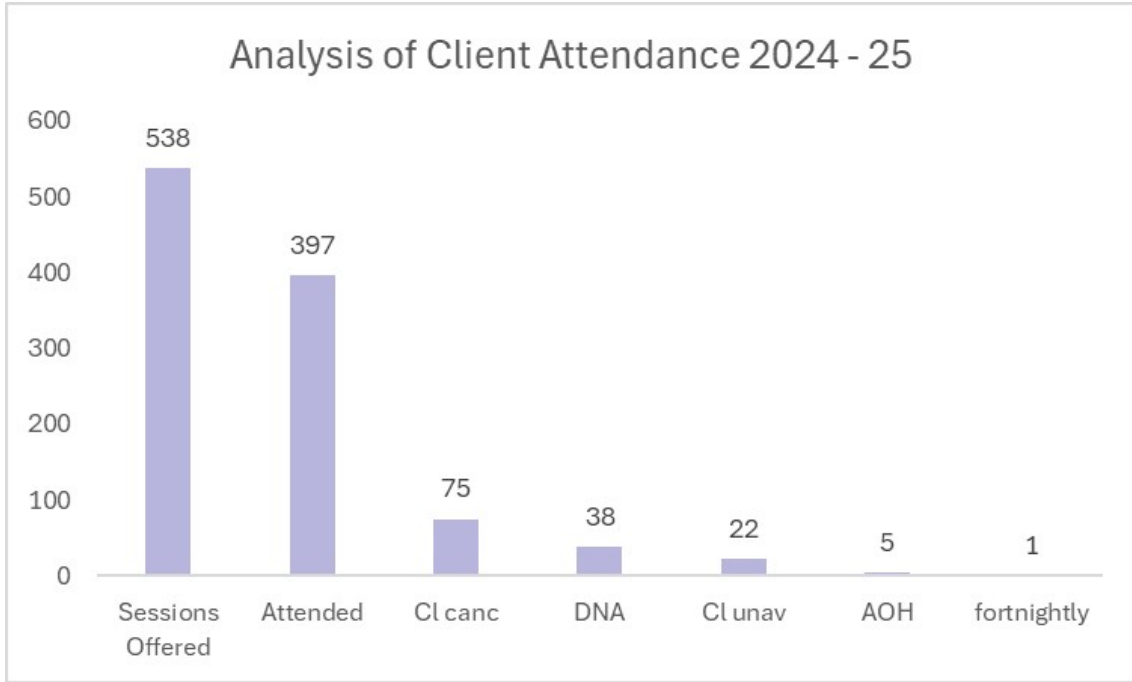


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Client Feedback

NB: We do not alter client's original feedback, but appreciate spelling corrections may be helpful for clarity:

A very professional way of dealing with my troubles and what was going on in my life. It has helped me to cope better and to see things in a different, better way for myself.

I am able to cope with day to day living, I'm more optimistic about the future and can accept the way I am and who I am.

Feel less anxious and worries. I am less dependent on medication.

YES, IT WAS ALL GOOD. CARLA LISTENED AND UNDERSTOOD. VERY HELPFUL IN GUIDING ME IN THE RIGHT DIRECTION. SO VERY IMPRESSED.

All round positive, one of the few safe spaces at a time I was hopeless.

Fantastic from start to finish! I can honestly say I have been supported through out my journey. I will be sad to leave. THANK YOU! 💜. I have recommended Beacon to my friends and spoke about your services at work.

Learning techniques and how to process all the feelings I had has been empowering. I so needed it, much more than I thought I did.

The sessions were extremely useful. They introduced me to various ways of considering my problems and reacting to situations. The counsellor was very kind and considerate. She helped me enormously when I was upset and pointed out things to consider. I imagine you have limited resources and do your best within these resources. I'm extremely grateful to have been able to obtain this counselling.

My experience has made me feel less anxious, and I have tools to cope if I do get anxious/stressed.

I value the counselling service greatly and it has been very helpful during a very difficult time.

I learned to understand myself more, why I'm like I am and have been given coping tools and mechanisms to aid me in the future. I just need to practice them now, on my own.

The service was excellent, the time given and style of counselling was perfect for my needs.

BEACON BOLTON COUNSELLING SERVICE

Registered Charity CIO Number: 1181596

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

PRINCIPAL FUNDING SOURCES

Beacon's principal funding source until 31st March 2024 was from 1Point (North West) Ltd. We received the final payment in April 2024 for work completed in Quarter 4 (January-March 2024). Beacon received two grants from Bolton at Home to support work with clients referred from their service. Their support, independent supporter donations, and the balance of income brought forward from 2023-24 enabled us to offer free community counselling support for another year.

The charity incurred net expenditure of £21,402 (2024 net expenditure £2,617) to give reserves held at the year end of £13,696 (2024 £35,098). All reserves were unrestricted.

FINANCIAL RISK

During the Summer of 2023, Beacon Bolton was made aware of significant changes to the NHS alternative therapies contract (which included counselling) that would significantly impact our service and conflict with our charitable values.

The new terms included that all counselling sessions provided under the new contract must be with counsellors who are qualified and have completed, are working towards, or will be working towards, one or more of the NHS-specified courses. Additionally, counsellors must receive payment for the work they do. Beacon did not have the financial resources to fund either of these conditions.

A significant part of our overall aim is to promote and provide ongoing skills training and development opportunities for our counsellors, as well as limited placement opportunities for trainee counsellors. This, and working with people who, when qualified, prefer to give their time for free, are integral to the values and principles of Beacon and volunteering. Additionally, to keep people at risk safe, Beacon extended support for several clients presenting with complex issues; Beacon covered the cost of this additional support.

After lengthy discussion and careful consideration, the Board of Trustees agreed that they would not be able to meet the requirements of the new contract, on the following grounds:

- The requirements of the new NHS contract conflicted with our aims, values and principles.
- All our counsellors were volunteers, and there was insufficient income to start paying them.
- We did not have the admin resources to adapt at the pace needed to meet the criteria by their deadline.
- We could not survive without additional income, and our reserves were running out.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

The Trustees decided not to renew the agreement, inevitably leading to a significant drop in income in the financial year 2024-5 and creating additional financial pressures for the charity. To mitigate these pressures, the Trustees have:

- Managed expenditure to ensure Beacon can meet its financial commitments
- Prioritised the mental and emotional well-being of people in need of support, and especially those at risk. Prioritised the mental and emotional well-being of people in need of support, and especially those at risk.
- Downsized our premises so we can continue to provide services.
- Ventured into a volunteer-led and managed service, whilst we strengthen our foundation. At the same time, we keep a watchful eye on finances to ensure we have sufficient reserves to meet all financial obligations in the event of closure.
- Secured and reserved sufficient funds to cover the cost of converting manual records to digital.
- Been actively involved in finding ways to continue as a going concern.
- The trustees were satisfied that, based on projected expenditure and with no further income, the charity could survive for the next 12 months, giving us time to find alternative sources of revenue.

RESERVES POLICY

The Board of Trustees' examination of the charity's need for reserves concludes that, to protect current activities and meet day-to-day responsibilities, a sum is needed.

Beacon has no restricted or endowment funds, and the Trustees conclude that reserves to cover six months of running costs are prudent. We will review this policy annually.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements for each financial year, which give an accurate and fair view of the charity's state of affairs. In preparing these reports, the Trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards were followed.
- Prepare the financial accounts and submit them in accordance with the Charity Commission's requirements.

The Trustees are also responsible for ensuring that the charity has appropriate internal control systems across the organisation. They are responsible for keeping proper accounting records that, at the time, disclose the charity's financial position with reasonable accuracy and enable them to ensure that the financial statements follow best practice. They are further responsible for safeguarding the charity's assets and, accordingly, for taking reasonable steps to prevent and detect fraud and other irregularities.

The systems of internal control are designed to provide reasonable, but not absolute, reassurance against material misstatement of loss. Internal control processes implemented by the Trustees include:

- Agreement of policy and service development.
- An annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results.
- Delegation of authority to appropriate levels of management.
- Identification and management of risk.

By order of the Trustees dated: 04/12/25

Andrew Gill, Anne Gill, David Tucker, Pamela Duxbury

Signed on behalf of the Board of Trustees

Andrew Gill (Chair)

Beacon Bolton Counselling Service

Accountant's Report to the Trustees of Beacon Bolton Counselling Service

Year ended 31 March 2025

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Alexander Bursk Ltd
Accountants

Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Beacon Bolton Counselling Service

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	3,539	3,539	1,881
Charitable activities	5	17,000	17,000	80,262
Total income		<u>20,539</u>	<u>20,539</u>	<u>82,143</u>
Expenditure				
Expenditure on charitable activities	6,7	41,941	41,941	84,760
Total expenditure		<u>41,941</u>	<u>41,941</u>	<u>84,760</u>
Net expenditure and net movement in funds		<u>(21,402)</u>	<u>(21,402)</u>	<u>(2,617)</u>
Reconciliation of funds				
Total funds brought forward		35,098	35,098	37,715
Total funds carried forward		<u>13,696</u>	<u>13,696</u>	<u>35,098</u>

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

The notes on pages 19 to 25 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	355	9,555
Cash at bank and in hand		14,001	29,017
		<u>14,356</u>	<u>38,572</u>
Creditors: amounts falling due within one year	13	<u>660</u>	<u>3,474</u>
Net current assets		<u>13,696</u>	<u>35,098</u>
Total assets less current liabilities		<u>13,696</u>	<u>35,098</u>
Net assets		<u>13,696</u>	<u>35,098</u>
Funds of the charity			
Unrestricted funds		<u>13,696</u>	<u>35,098</u>
Total charity funds	15	<u>13,696</u>	<u>35,098</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2025, and are signed on behalf of the board by:

Mr Andrew Gill
Trustee

The notes on pages 19 to 25 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net expenditure	(21,402)	(2,617)
<i>Adjustments for:</i>		
Accrued expenses	660	–
<i>Changes in:</i>		
Trade and other debtors	9,200	1,170
Trade and other creditors	(3,474)	285
Cash generated from operations	<u>(15,016)</u>	<u>(1,162)</u>
Net cash used in operating activities	<u>(15,016)</u>	<u>(1,162)</u>
Net decrease in cash and cash equivalents	(15,016)	(1,162)
Cash and cash equivalents at beginning of year	<u>29,017</u>	<u>30,179</u>
Cash and cash equivalents at end of year	<u>14,001</u>	<u>29,017</u>

The notes on pages 19 to 25 form part of these financial statements.

Beacon Bolton Counselling Service

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Beacon Bolton Counselling Service, Bolton Hub, Bold Street, Bolton, BL1 1LS, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

The accounts have been prepared on a going concern basis. However, due to uncertainties about obtaining funding, it is possible that the charity may not be able to continue operating, despite efforts being made to obtain funding and to reduce costs.. The trustees are closely monitoring the cashflow situation and, if the charity were to, cease operating, it would donate any remaining funds to another charity operating in a similar field.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There have been no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies.in the process of preparing the financial statements.

There have been no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	<u>3,539</u>	<u>3,539</u>	<u>1,881</u>	<u>1,881</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Money received to fund direct charitable activities	<u>17,000</u>	<u>17,000</u>	<u>80,262</u>	<u>80,262</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Counselling	41,280	–	41,280
Support costs	661	–	661
	<u>41,941</u>	<u>–</u>	<u>41,941</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Counselling	82,951	609	83,560
Support costs	1,200	–	1,200
	<u>84,151</u>	<u>609</u>	<u>84,760</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Counselling	41,280	–	41,280	83,560
Governance costs	–	661	661	1,200
	<u>41,280</u>	<u>661</u>	<u>41,941</u>	<u>84,760</u>

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	N/A	<u>1,200</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	18,620	50,029
Employer contributions to pension plans	–	316
	<u>18,620</u>	<u>50,345</u>

The average head count of employees during the year was 1 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	4,248
Depreciation	
At 1 April 2024 and 31 March 2025	4,248
Carrying amount	
At 31 March 2025	—
At 31 March 2024	—

12. Debtors

	2025 £	2024 £
Trade debtors	—	9,555
Other debtors	355	—
	<u>355</u>	<u>9,555</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	660	2,689
Social security and other taxes	—	785
	<u>660</u>	<u>3,474</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2024: £316).

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>35,098</u>	<u>20,539</u>	<u>(41,941)</u>	<u>13,696</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>37,106</u>	<u>82,143</u>	<u>(84,151)</u>	<u>35,098</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	14,356	14,356
Creditors less than 1 year	<u>(660)</u>	<u>(660)</u>
Net assets	<u>13,696</u>	<u>13,696</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	38,572	38,572
Creditors less than 1 year	<u>(3,474)</u>	<u>(3,474)</u>
Net assets	<u>35,098</u>	<u>35,098</u>

17. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>29,017</u>	<u>(15,016)</u>	<u>14,001</u>

18. Related parties

There were no related party transactions during either the year to 31st March 2025 or the year to 31st March 2024.

BEACON BOLTON COUNSELLING SERVICE

England & Wales - Charity number 1181596

Accounts

Beacon Bolton Counselling Service
Unaudited Financial Statements
31 March 2023

ALEXANDER BURSK LIMITED

Chartered accountants

Parkgates

Bury New Road

Prestwich

Manchester

Lancashire

M25 0JW

Beacon Bolton Counselling Service

Financial Statements

Year ended 31 March 2023

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Statement of cash flows	16
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Detailed statement of financial activities	27
Notes to the detailed statement of financial activities	28

Beacon Bolton Counselling Service

Trustees' Annual Report

Year ended 31 March 2023

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

Reference and administrative details

Registered charity name	Beacon Bolton Counselling Service	
Charity registration number	1181596	
Principal office	Beacon Bolton Counselling Service Bolton Hub Bold Street Bolton BL1 1LS Greater Manchester	
Trustees	Mrs Anne Gill	(14 January 2019)
	Mrs Rita Liddell	(7 March 2019)
	Mr David Carabine	(resigned December 2022)
	Mr David Tucker	(31 October 2022)
	Mr Andrew Gill	(19 June 2023)
Bank	National Westminster Bank plc (Nat West Bank) 4 Standishgate Wigan WN1 1UE	
Independent examiner	Barry Fine FCA Parkgates Bury New Road Prestwich Manchester Lancashire M25 0JW	

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Beacon Bolton Counselling Service started trading as a Charity Incorporated Organisation (CIO) on 1st April 2019.

GOVERNING DOCUMENT

Beacon Bolton Counselling Service is Charity Incorporated Organisation. This governing document was registered with the Charity Commission on 16/01/2019 and establishes the objectives and the powers of the organisation. An error was identified, amended, approved by the Charity Commission, and ratified by the Trustees on 17/02/2020. The ratified version was uploaded to Charity Commission website on 22/02/2020.

OBJECTIVES

Beacon Bolton Counselling Service's primary activities are to provide a generic counselling service and give counsellors a platform to continuously develop their skills and gain qualifications. The objectives, as outlined in Beacon Bolton Counselling Service's constitution are:

1. To help relieve persons suffering from mental and emotional problems among all inhabitants of the North West area of England, and in particular, ensure equality of access to persons in need of help and guidance and for this purpose but not otherwise to establish, maintain and develop a counselling and information service.
2. To promote and provide education and training for counsellors working in either professional or voluntary settings, whether full or part time, with a view to raising the standards of counselling for the benefit of all in the community and in particular, those who are recipients of counselling.

These objectives are continually monitored to ensure consideration of the Charity Commission's guidance on public benefit.

The trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Details of services and activities delivered during 2022 / 2023 are set out further in this report.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

APPOINTMENT OF TRUSTEES

Trustees of the Charity are appointed or reappointed by resolution passed at a properly convened meeting of the charity trustees.

New Trustees are supported through an individual induction process including details of: their responsibilities, Charity Commission publications, our constitution and they are encouraged to meet Beacon's staff and volunteers.

All Trustees give their time freely and are reimbursed for 'out of pocket' expenses. Trustees are encouraged to disclose all relevant interests and register them with Beacon's Chair of Trustees and Service Manager and, withdraw from decisions where a conflict of interest may arise.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet as a minimum every two months and are responsible for the governance of the organisation as set out in, but not limited to, the constitution. Decisions on the day to day running of the organisation are taken by the Service Manager, and Service Coordinator. The Board receives regular reports from the Executive. Decisions and matters with significant implication on the organisation are brought to the Board. These include

- Policy Development
- Organisational Priorities
- Service Development
- Risk Identification (management, mitigation, and review)
- Brand and Public Relations Development

RISK MANAGEMENT

Beacon Bolton Counselling Service has conducted a review of major risks to which it is exposed and where appropriate, systems and procedures have been established to mitigate these risks.

Procedures are in place to ensure compliance with health and safety regulations within premises occupied by the charity. These are periodically reviewed.

Beacon Bolton Counselling Service is committed to the safeguarding of its stakeholders and holds various policies and procedures including, but not limited to, a safeguarding policy, DBS checks, complaints policy and inductions for all volunteers.

Disclosure and Barring Service (DBS) checks are made for all Board members, managers and volunteers who regularly work with children and adults at risk. Our policy is regularly reviewed.

The Board does not consider any activities that could be construed as being harmful or detrimental to the public however if anyone has any cause for concern, they are to bring it to the attention of the Chair of Trustees as outlined in the complaint's procedure.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

ACTIVITIES

Dedication and passion run through all of Beacon's stakeholders – we're part of a family that's proud of what we do and we want to make a change, both in ourselves and to our communities.

Beacon is reliant on a tirelessly dedicated workforce of volunteers who go out of their way to improve our clients' abilities to improve their lives. Their hard work and commitment do not go unnoticed and the strength in which Beacon is moving forward, is testament to that. Our service would not be able to run without them and we take this opportunity to thank them for all they do.

Supporting hundreds of people each year and offering thousands of counselling sessions, Beacon is a lifeline to some.

Clients can access 1:1 daytime or evening counselling. Beacon also provides group counselling sessions for survivors of childhood sexual abuse.

A member of the British Association for Counsellors and Psychotherapists (BACP), Beacon holds high standards, and we endeavour to engage the highest quality output.

CORE COUNSELLING ACTIVITIES – ONE TO ONE

This year we worked with a team of almost 44 volunteers, providing free therapeutic counselling support for anyone aged 16 or over irrespective of race, religion, gender or sexuality. Core counselling activities are funded through our partnerships with 1point and Bolton and Home.

Beacon offered one to one counselling support as follows:

- 2474 appointments offered
- 2023 were attended
- 355 individuals seen

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

SEXUAL ABUSE VICTIM SUPPORT (SAVS)

SAVS at Beacon offers female and male survivors of childhood sexual abuse aged 18 or over the opportunity to work within support groups facilitated by qualified counsellors trained in sexual abuse.

The group offers a set programme where during each session a particular area of work is introduced and discussed between the group members. This work includes responsibility, guilt and shame, preparation by the person who abuses prior to abuse taking place, introduction to the Inner Child, Assertive Rights, Cognitive Behavioural Therapy Techniques, How the Brain Works Following Trauma etc.

During the year 12 individuals benefited from two 13-week blocks of group work.

Survivors of sexual abuse often gain strength and courage from hearing the journeys of other Survivors, how they have worked to survive, and in particular from learning that *"I am not on my own - this has happened to other people too"*.

"It's been lifechanging. I didn't believe how far I could come in 12 weeks. The counsellors have been excellent and without them, I wouldn't be where I am today"

"I never thought I would come to a point where I'm not frightened of the past. The warm, welcoming group made me feel accepted and allowed space for me to grow."

Beacon Board of Trustees would like to take this opportunity to thank our funders for the financial year 2022 / 2023 for their continued support and confidence in us:

- 1Point North West
- Bolton at Home
- clients and members of the public for kind donations gratefully received

We would also like to thank our many partners, including Bolton CVS, Age UK Bolton, MhIST, Simeon Centre, Fortalice, St Mary's SARC, Bolton College, Bury College, Stockport College, Salford University, Runshaw College. Seldom mentioned are the team of supervisors throughout the area who support our counsellors, and without whom the service would be unable to operate.

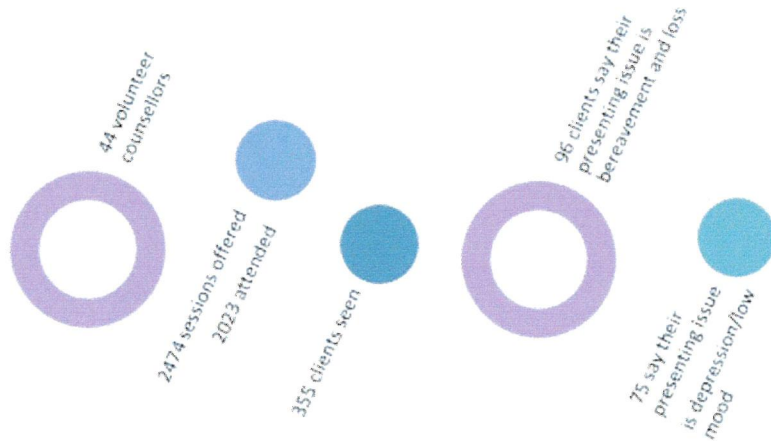
We also pay tribute to our staff team, both paid and unpaid. They have continued to offer unwavering support to Beacon Bolton Counselling Service for the benefit of the people of Bolton and all those who use the service. Thank you for all you do.

Beacon Bolton Counselling Service

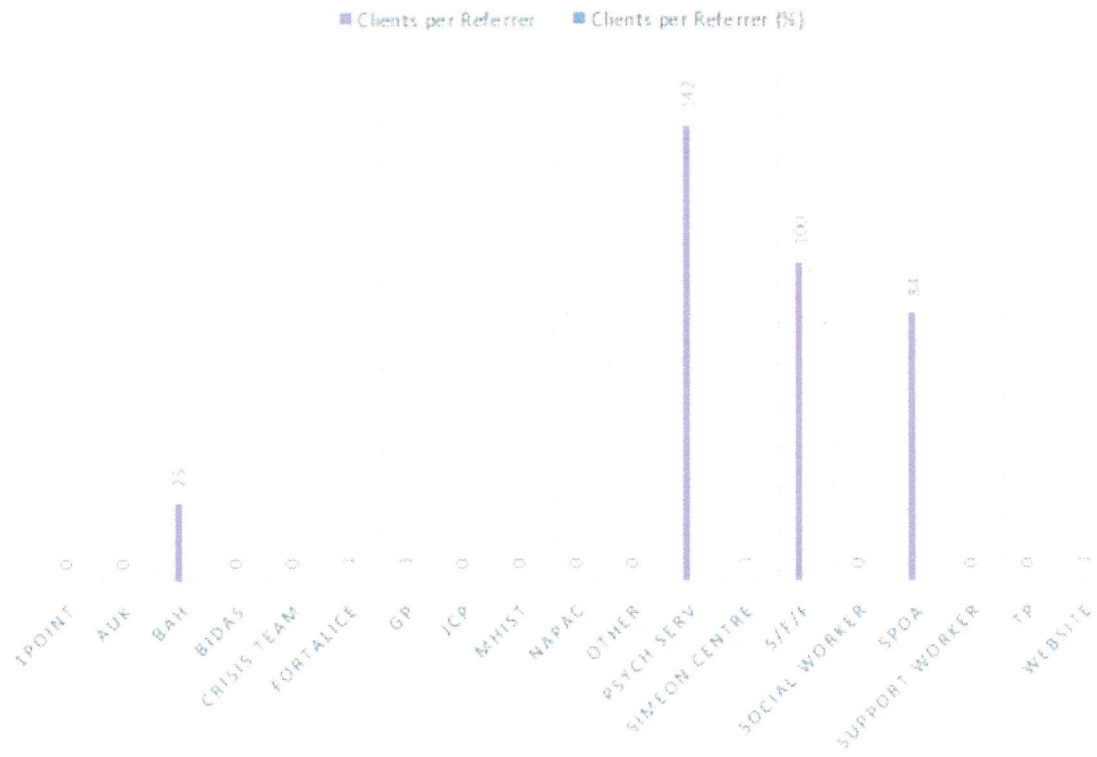
Trustees' Annual Report *(continued)*

Year ended 31 March 2023

SERVICE STATS



NUMBER OF CLIENTS PER REFERRAL ROUTE

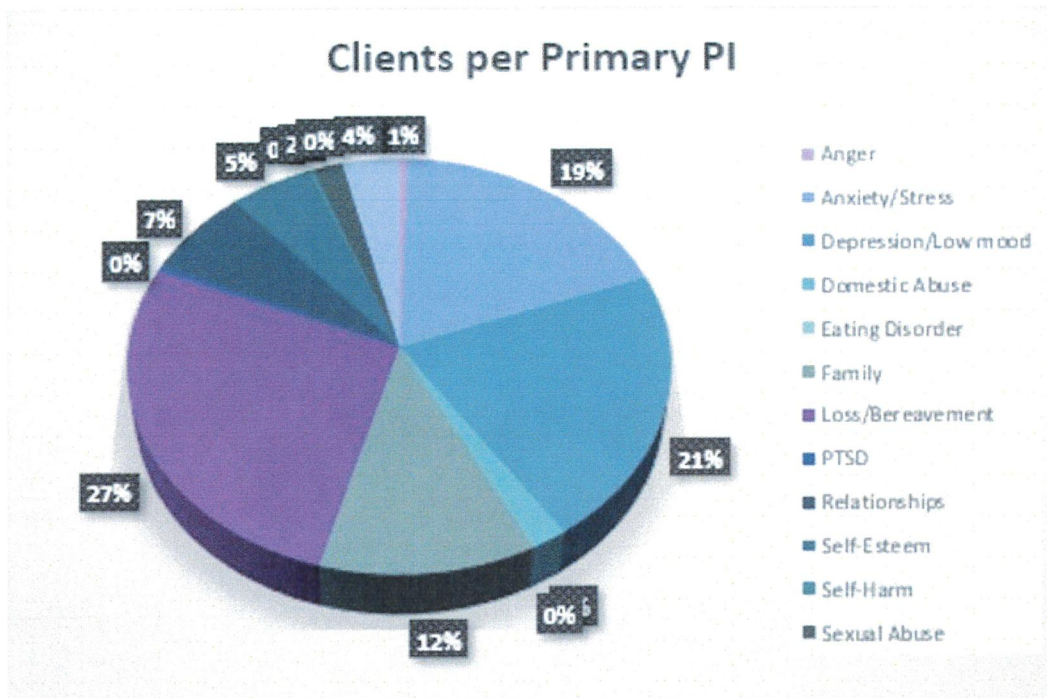


Beacon Bolton Counselling Service

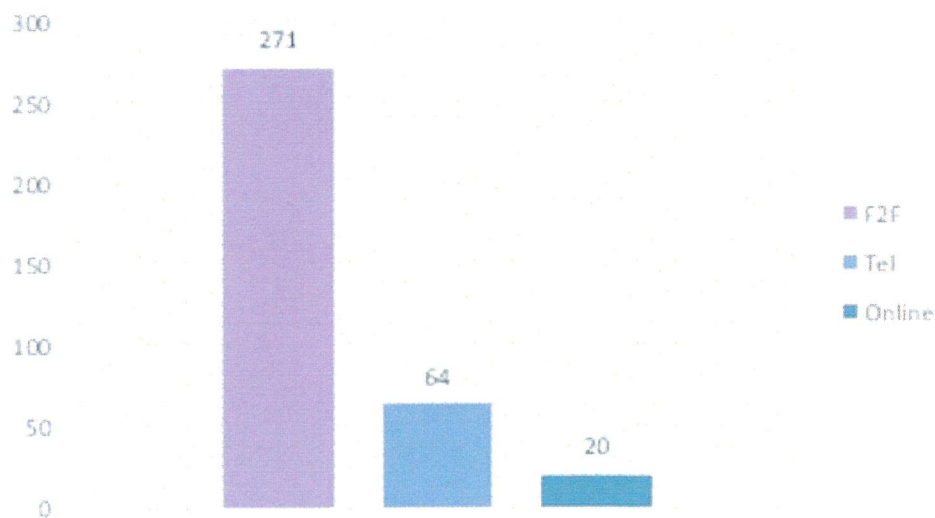
Trustees' Annual Report (continued)

Year ended 31 March 2023

SERVICE STATS (continued)



Number of Clients per Medium



Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2023

SERVICE STATS (continued)



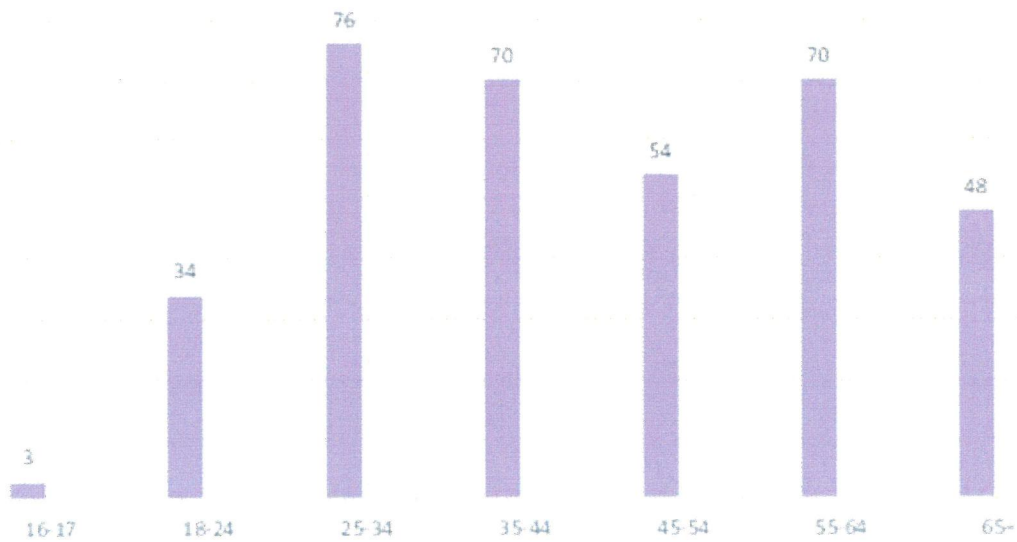
Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

DEMOGRAPHIC INFORMATION (CLIENTS)

Number of Clients per Age Range



Number of clients by Gender

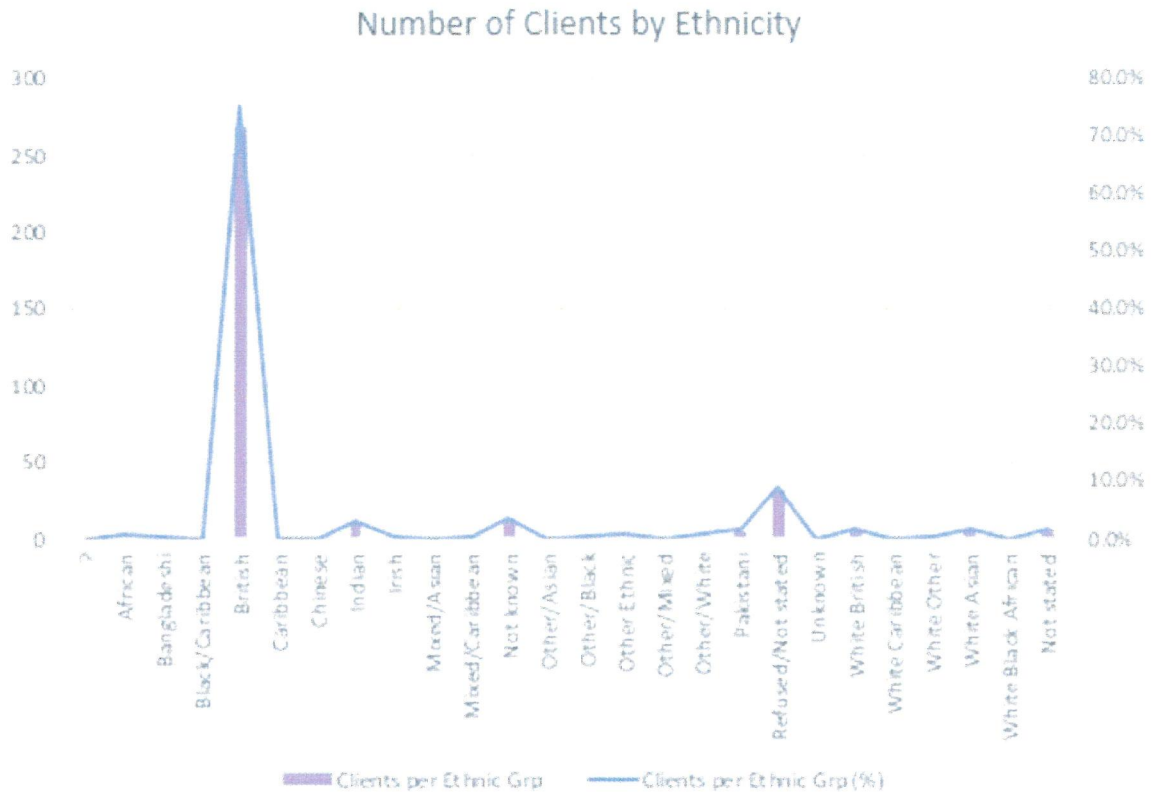


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2023

DEMOGRAPHIC INFORMATION (CLIENTS) (continued)



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

FINANCIAL REVIEW

GOING CONCERN

On 10th January 2024, the Board of Trustees took the decision to tender Beacon's resignation from a significant membership organisation and funder with effect from 31 March 2024. From 1st April 2024, Beacon is reliant on self-funding and support from a local housing association that contributes towards our running costs.

Our reasons for leaving the funder after 10 years of service included; an increasing deficit due to insufficient income to meet rising prices, additional workload with no financial support to cover the cost. We also became aware that without significant investment in our charity, our charitable purposes and service delivery model did not enable us to meet the criteria required to work with NHS Talking Therapies patients from 2024-25.

Where we are now: To cut costs, the charity made one role redundant at the end of March and have plans in place to cut other overheads. We are in the process of applying for new sources of funding, whilst operating with a reduced service and re-establishing our direct delivery services (or finding a suitable partner). One existing funder has knowingly committed to partially fund us through 2024-25.

The possibilities we face: We have discussed the option to make the charity dormant whilst we review services and develop a new model, we know there is a need for services if we can find sufficient support. The Trustees have taken the decision to review the situation in June and if no funding is forthcoming, could ultimately make the decision to close the charity by 30th September 2024.

What funds will be left (or owed) if we close. In the event of closure, the Trustees have carefully considered our financial position and are confident that, provided we do this by the end of September, the bank balance will be sufficient to cover all outstanding bills before the charity closes.

PRINCIPLE FUNDING SOURCES

Our principal funding source is 1Point (North West) Ltd, an alliance of Bolton-based mental health support organisations. 1Point work with local and regional health commissioners to identify support needed. This support is delivered primarily by the five member agencies of the 1Point alliance.

Beacon also received a grant from Bolton at Home to support work with clients referred from their services.

The charity incurred net expenditure of £11,946 (2022 net expenditure £19,732) to give reserves held at the year end of £37,715 (2022 £49,661)

RESERVES POLICY

The Board of Trustees' examination of the charity's need for reserves concludes that in order to allow the protection of current activities and the meeting of day to day responsibilities a sum is needed.

Beacon has restricted funds of £609 and no endowment funds, the Trustees conclude reserves to cover six months of running costs is prudent. This policy is reviewed annually.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the preparation of the financial statements for each financial year, which give a true and fair view of the charities state of affairs. In preparing these reports, the Trustees are required to:

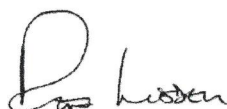
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the financial accounts and submit them in line with Charity Commission requirements.

The Trustees are also responsible for ensuring that the charity has appropriate systems of internal control across the organisation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at the time, the financial position of the charity and enable them to ensure that the financial statements follow best practice. They are further responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The systems of internal control are designed to provide reasonable, but not absolute reassurance against material misstatement of loss. Internal control processes implemented by the Trustees include:

- Agreement of policy and service development.
- An annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results.
- Delegation of authority to appropriate levels of management.
- Identification and management of risk.

By order of the Trustees dated 17 April 2024.



Signed on behalf of the Board of Trustees

Rita Liddell
Chair

Beacon Bolton Counselling Service

Independent Examiner's Report to the Trustees of Beacon Bolton Counselling Service

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Beacon Bolton Counselling Service ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

The financial statements have been prepared on the Going Concern principle. The trustees report and accounting policies note 3, Going Concern, have highlighted the strong probability that the charity is going to cease its operation in the near future. Despite this going concern issue, no adjustments to the figures were required.



Barry Fine FCA
Independent Examiner

Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

17 April 2024

Beacon Bolton Counselling Service

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	1,984	2,633	4,617	2,153
Charitable activities	5	74,517	—	74,517	64,159
Total income		<u>76,501</u>	<u>2,633</u>	<u>79,134</u>	<u>66,312</u>
Expenditure					
Expenditure on charitable activities	6,7	89,056	2,024	91,080	86,044
Total expenditure		<u>89,056</u>	<u>2,024</u>	<u>91,080</u>	<u>86,044</u>
		—	—	—	—
Net expenditure and net movement in funds		<u>(12,555)</u>	<u>609</u>	<u>(11,946)</u>	<u>(19,732)</u>
Reconciliation of funds					
Total funds brought forward		49,661	—	49,661	69,393
Total funds carried forward		<u>37,106</u>	<u>609</u>	<u>37,715</u>	<u>49,661</u>

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

The notes on pages 17 to 25 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Financial Position

Year ended 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	–	1,416
Current assets			
Debtors	14	10,725	16,245
Cash at bank and in hand		30,179	37,167
		<u>40,904</u>	<u>53,412</u>
Creditors: amounts falling due within one year	15	<u>3,189</u>	<u>5,167</u>
Net current assets		<u>37,715</u>	<u>48,245</u>
Total assets less current liabilities		<u>37,715</u>	<u>49,661</u>
Net assets		<u>37,715</u>	<u>49,661</u>
Funds of the charity			
Restricted funds		609	–
Unrestricted funds		<u>37,106</u>	<u>49,661</u>
Total charity funds	17	<u>37,715</u>	<u>49,661</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 April 2024, and are signed on behalf of the board by:



Mrs A Gill
Trustee

The notes on pages 17 to 25 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(11,946)	(19,732)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,416	1,416
Accrued (income)/expenses	(3,613)	2,267
<i>Changes in:</i>		
Trade and other debtors	5,520	(2,646)
Trade and other creditors	1,635	432
Cash generated from operations	<u>(6,988)</u>	<u>(18,263)</u>
Net cash used in operating activities	<u>(6,988)</u>	<u>(18,263)</u>
Net decrease in cash and cash equivalents	(6,988)	(18,263)
Cash and cash equivalents at beginning of year	37,167	55,430
Cash and cash equivalents at end of year	<u>30,179</u>	<u>37,167</u>

The notes on pages 17 to 25 form part of these financial statements.

Beacon Bolton Counselling Service

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated under the Charities Act 2011 being a CIO. The address of the principal office is Beacon Bolton Counselling Service, Bolton Hub, Bold Street, Bolton, BL1 1LS, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

There is a strong probability that the charity is going to cease at the end of June 2024. The trustees are closely monitoring the cashflow and if the charity does cease operating then it will have positive funds which it will donate to another charity operating in a similar field to Beacon Bolton Counselling Service.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There have been no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies in the process of preparing the financial statements.

There have been no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

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

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	<u>1,984</u>	<u>2,633</u>	<u>4,617</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	<u>2,153</u>	<u>–</u>	<u>2,153</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	74,517	74,517	64,159	64,159

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Counselling	87,856	2,024	89,880
Support costs	1,200	–	1,200
	<u>89,056</u>	<u>2,024</u>	<u>91,080</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Counselling	84,244	–	84,244
Support costs	1,800	–	1,800
	<u>86,044</u>	<u>–</u>	<u>86,044</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Counselling	89,880	–	89,880	84,244
Governance costs	–	1,200	1,200	1,800
	<u>89,880</u>	<u>1,200</u>	<u>91,080</u>	<u>86,044</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Governance costs	<u>1,200</u>	<u>1,200</u>	<u>1,800</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,416</u>	<u>1,416</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,800</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	52,201	49,626
Social security costs	–	407
Employer contributions to pension plans	<u>412</u>	<u>462</u>
	<u>52,613</u>	<u>50,495</u>

The average head count of employees during the year was 2 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	4,248
Depreciation	
At 1 April 2022	2,832
Charge for the year	1,416
At 31 March 2023	<u>4,248</u>
Carrying amount	
At 31 March 2023	–
At 31 March 2022	<u>1,416</u>

14. Debtors

	2023 £	2022 £
Trade debtors	<u>10,725</u>	<u>16,245</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	–	3,613
Social security and other taxes	255	1,018
Other creditors	<u>2,934</u>	<u>536</u>
	<u>3,189</u>	<u>5,167</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £412 (2022: £462).

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>49,661</u>	<u>76,501</u>	<u>(89,056)</u>	<u>37,106</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>69,393</u>	<u>66,312</u>	<u>(86,044)</u>	<u>49,661</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 2 - desc in a/cs	<u>—</u>	<u>2,633</u>	<u>(2,024)</u>	<u>609</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 2 - desc in a/cs	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Training Fund

This fund has to be spent on training volunteers.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	—	—	—
Current assets	40,295	609	40,904
Creditors less than 1 year	<u>(3,189)</u>	<u>—</u>	<u>(3,189)</u>
Net assets	<u>37,106</u>	<u>609</u>	<u>37,715</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,416	—	1,416
Current assets	53,412	—	53,412
Creditors less than 1 year	<u>(5,167)</u>	<u>—</u>	<u>(5,167)</u>
Net assets	<u>49,661</u>	<u>—</u>	<u>49,661</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>37,167</u>	<u>(6,988)</u>	<u>30,179</u>

BEACON BOLTON COUNSELLING SERVICE

England & Wales - Charity number 1181596

Accounts

Beacon Bolton Counselling Service
Unaudited Financial Statements
31 March 2022

ALEXANDER BURSK LIMITED

Chartered accountants

Parkgates

Bury New Road

Prestwich

Manchester

Lancashire

M25 0JW

CLIENT COMMENTS

My partner commented that after the first and second sessions of counselling, they noticed it was the best night's sleep I had since they had known me. I had felt exhausted after getting so much off my chest – April 2021

I would have preferred face to face counselling – April 2021

The sessions were really good and invaluable. I was feeling the care coming from you that encouraged me to take care of myself. It was easy to talk things out, I felt comfortable and trusting – June 2021

I would like to be able to make the referral quicker than 12 weeks and that the waiting list would be shorter – June 2021

You could not improve your services. They were always excellent, lovely lady – missed the calls – September 2021

Friendly, caring staff. Really felt listened to. Was good to have some space to talk without judgement. Deal with grief better. D really listened and let me get things off my chest and help deal with things a lot better – November 2021

Absolutely amazing. C has saved my life and in turn helped everyone around me. Me being well ripples out to everyone else. Everyone around me has benefited from these sessions. Thank you from the bottom of my heart – December 2021.

I have learned a lot about the way the way I experience things. Ca has been so kind and patient in getting me to understand my feelings - January 2022.

Beacon Bolton Counselling Service

Financial Statements

Year ended 31 March 2022

	Page
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Independent examiner's report to the trustees	14
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Statement of financial position	16
Statement of cash flows	17
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The following pages do not form part of the financial statements	
Detailed statement of financial activities	28
Notes to the detailed statement of financial activities	29

Beacon Bolton Counselling Service

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Beacon Bolton Counselling Service	
Charity registration number	1181596	
Principal office	Bolton Hub Bold Street Bolton BL1 1LS Greater Manchester	
The trustees	Mrs Anne Gill Mr Martin Wakeling Mrs Rita Liddell Mr David Carabine Mr David Tucker	(January 2019) (resigned November 2021) (March 2019) (resigned December 2022) (appointed October 2022)
Bank	National Westminster Bank plc (Nat West Bank) 4 Standishgate Wigan WN1 1UE	
Independent examiner	Barry Fine FCA Parkgates Bury New Road Prestwich Manchester Lancashire M25 0JW	

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Beacon Bolton Counselling Service started trading as a Charity Incorporated Organisation (CIO) on 1st April 2019.

GOVERNING DOCUMENT

Beacon Bolton Counselling Service is Charity Incorporated Organisation. This governing document was registered with the Charity Commission on 16/01/2019 and establishes the objectives and the powers of the organisation. An error was identified, amended, approved by the Charity Commission, and ratified by the Trustees on 17/02/2020. The ratified version was uploaded to Charity Commission website on 22/02/2020.

OBJECTIVES

Beacon Bolton Counselling Service's primary activities are to provide a generic counselling service and give counsellors a platform to continuously develop their skills and gain qualifications. The objectives, as outlined in Beacon Bolton Counselling Service's constitution are:

1. To help relieve persons suffering from mental and emotional problems among all inhabitants of the North West area of England, and in particular, ensure equality of access to persons in need of help and guidance and for this purpose but not otherwise to establish, maintain and develop a counselling and information service.
2. To promote and provide education and training for counsellors working in either professional or voluntary settings, whether full or part time, with a view to raising the standards of counselling for the benefit of all in the community and in particular, those who are recipients of counselling.

These objectives are continually monitored to ensure consideration of the Charity Commission's guidance on public benefit.

The trustees believe that the implementation of the above satisfies the Charity Commission's general guidance on Public Benefit.

Details of services and activities delivered during 2021/22 are set out further in this report.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

APPOINTMENT OF TRUSTEES

Trustees of the Charity are appointed or reappointed by resolution passed at a properly convened meeting of the charity trustees.

New Trustees are supported through an individual induction process including details of: their responsibilities, Charity Commission publications, our constitution and they are encouraged to meet Beacon's staff and volunteers.

All Trustees give their time freely and are reimbursed for 'out of pocket' expenses. Trustees are encouraged to disclose all relevant interests and register them with Beacon's Chair of Trustees and Service Manager and, withdraw from decisions where a conflict of interest may arise.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet as a minimum every two months and are responsible for the governance of the organisation as set out in, but not limited to, the constitution. Decisions on the day to day running of the organisation are taken by the Service Manager, and Service Coordinator. The Board receives regular reports from the Executive. Decisions and matters with significant implication on the organisation are brought to the Board. These include

- Policy Development
- Organisational Priorities
- Service Development
- Risk Identification (management, mitigation, and review)
- Brand and Public Relations Development

RISK MANAGEMENT

Beacon Bolton Counselling Service has conducted a review of major risks to which it is exposed and where appropriate, systems and procedures have been established to mitigate these risks.

Procedures are in place to ensure compliance with health and safety regulations within premises occupied by the charity. These are periodically reviewed.

Beacon Bolton Counselling Service is committed to the safeguarding of its stakeholders and holds various policies and procedures including, but not limited to, a safeguarding policy, DBS checks, complaints policy and inductions for all volunteers.

Disclosure and Barring Service (DBS) checks are made for all Board members, managers and volunteers who regularly work with children and adults at risk. Our policy is regularly reviewed.

The Board does not consider any activities that could be construed as being harmful or detrimental to the public however if anyone has any cause for concern, they are to bring it to the attention of the Chair of Trustees as outlined in the complaint's procedure.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

ACTIVITIES

Dedication and passion run through all of Beacon's stakeholders – we're part of a family that's proud of what we do and we want to make a change, both in ourselves and to our communities.

Beacon is reliant on a tirelessly dedicated workforce of volunteers who go out of their way to improve our clients' abilities to improve their lives. Their hard work and commitment do not go unnoticed and the strength in which Beacon is moving forward, is testament to that. Our service would not be able to run without them and we take this opportunity to thank them for all they do.

Supporting hundreds of people each year and offering thousands of counselling sessions, Beacon is a lifeline to some.

Clients can access 1:1 daytime or evening counselling. Beacon also provides group counselling sessions for survivors of childhood sexual abuse and survivors of bereavement by suicide.

A member of the British Association for Counsellors and Psychotherapists (BACP), Beacon holds high standards, and we endeavour to engage the highest quality output.

CORE COUNSELLING ACTIVITIES – ONE TO ONE

Beacon were delighted and honoured to have been awarded the Queen's Award for Voluntary Service in June 2021. After a year of Covid restrictions the Award lifted spirits and was a fitting tribute to the many volunteers who worked so hard to keep the service going despite all of the challenges of the pandemic. Volunteers received Special Recognition Queens Award Badges for services to the community during COVID.

This year we worked with a team of almost 40 volunteers, providing free therapeutic counselling support for anyone aged 16 or over irrespective of race, religion, gender or sexuality. Core counselling activities are funded through our partnerships with 1point and Bolton and Home.

The year 2021–22 saw ongoing restrictions as a result of the Covid pandemic until July 2021, when the government published its roadmap for recovery. Confidence in attending appointments remained fairly low for our clients. From August 2021 we began to gradually open up our office base and offer a mix of face to face and telephone appointments.

In spite of the impact of Covid, Beacon was able to offer one to one counselling support as follows:

- 2595 appointments offered
- 2099 were attended
- 368 individuals seen

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

SEXUAL ABUSE VICTIM SUPPORT (SAVS)

SAVS at Beacon offers female and male survivors of childhood sexual abuse aged 18 or over the opportunity to work within support groups facilitated by qualified counsellors trained in sexual abuse. Included in the above totals: 113 appointments were offered, 96 were attended and 11 clients benefitted from therapy.

The group offers a set programme where during each session a particular area of work is introduced and discussed between the group members. This work includes responsibility, guilt and shame, preparation by the person who abuses prior to abuse taking place, introduction to the Inner Child, Assertive Rights, Cognitive Behavioural Therapy Techniques, How the Brain Works Following Trauma etc.

Survivors of sexual abuse often gain strength and courage from hearing the journeys of other Survivors, how they have worked to survive, and in particular from learning that *"I am not on my own - this has happened to other people too"*.

Beacon Board of Trustees would like to take this opportunity to thank our funders for the financial year 2021/22 for their continued support and confidence in us:

- 1point
- Bolton and Home

We would also like to thank our many partners, including Bolton CVS, Age UK, MhIST, Simeon Centre, Fortalice, St George's Day Centre Counselling, St Mary's, Bolton College, Bury College, Stockport College, Salford University, Runshaw College. Seldom mentioned are the team of supervisors throughout the area who support our counsellors, and without whom the service would be unable to run.

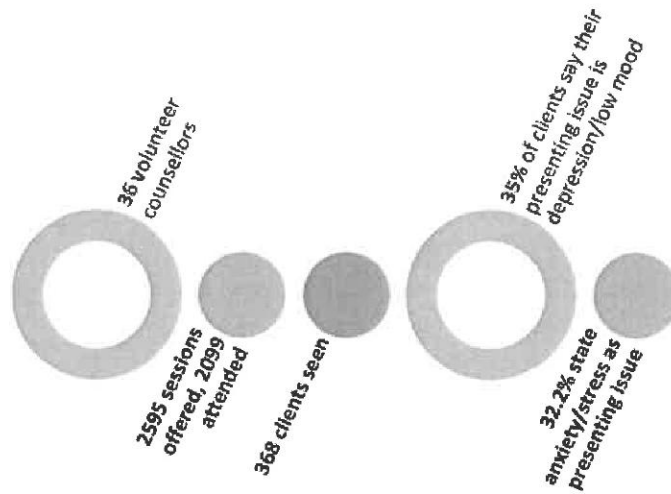
We also pay tribute to our staff team, both paid and unpaid. In a year when there were continuing concerns about the impact of Covid 19 on both their personal and professional lives, they continued to offer unwavering support to Beacon Bolton Counselling Service for the benefit of the people of Bolton and all those who use the service. Thank you for all you do.

Beacon Bolton Counselling Service

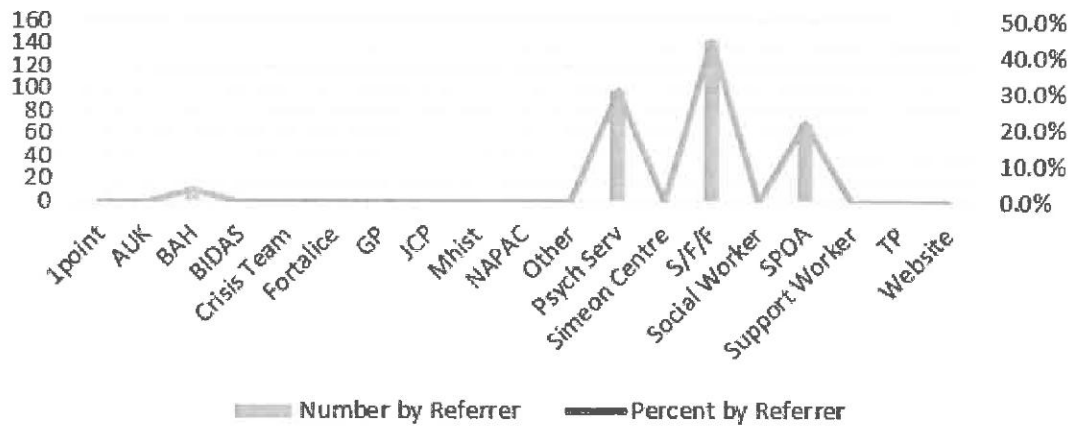
Trustees' Annual Report *(continued)*

Year ended 31 March 2022

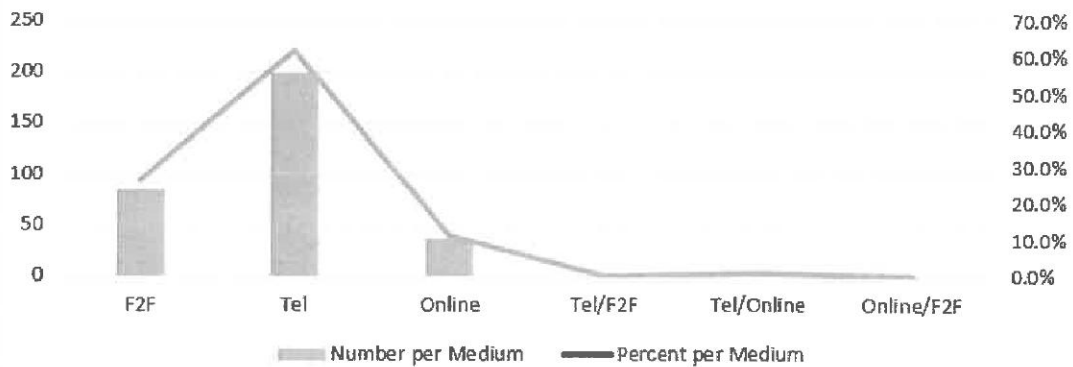
SERVICE STATS



Beacon Stats 2021-22 - Referrers



Beacon Stats 2021-22 - Therapy Medium

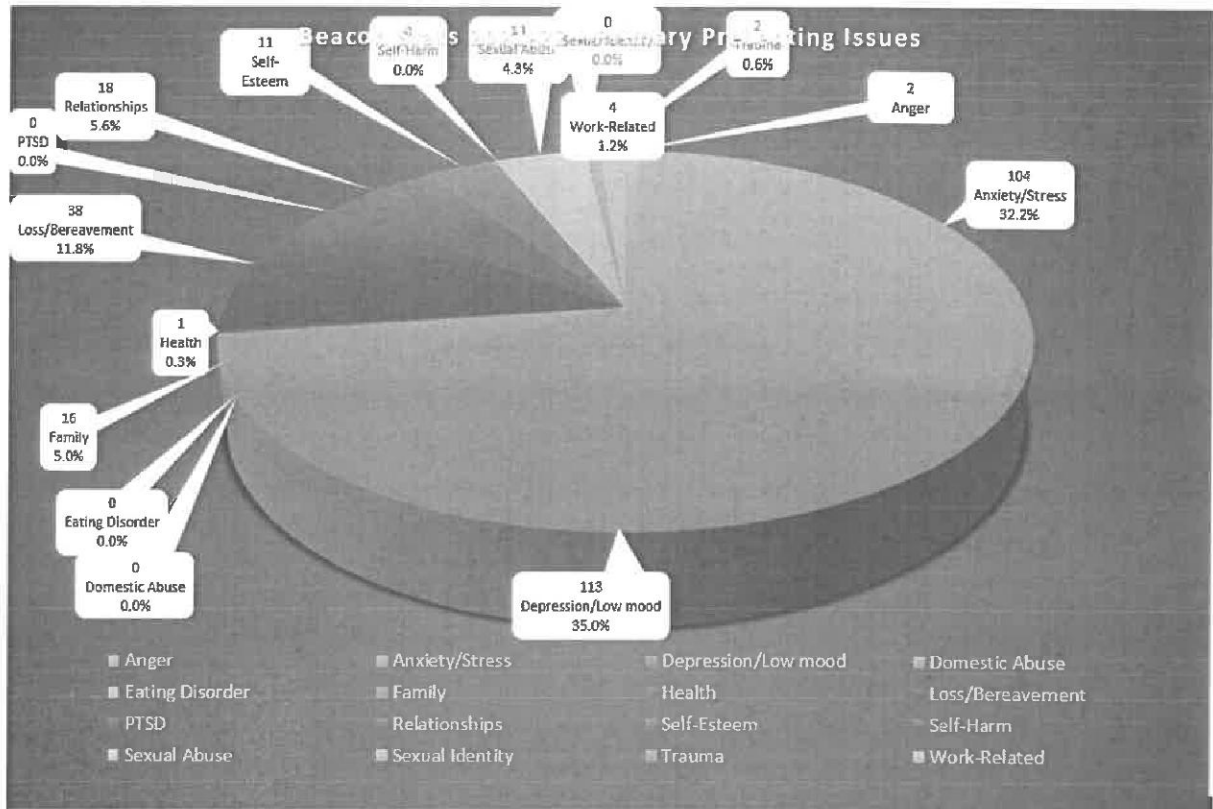


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2022

SERVICE STATS (continued)

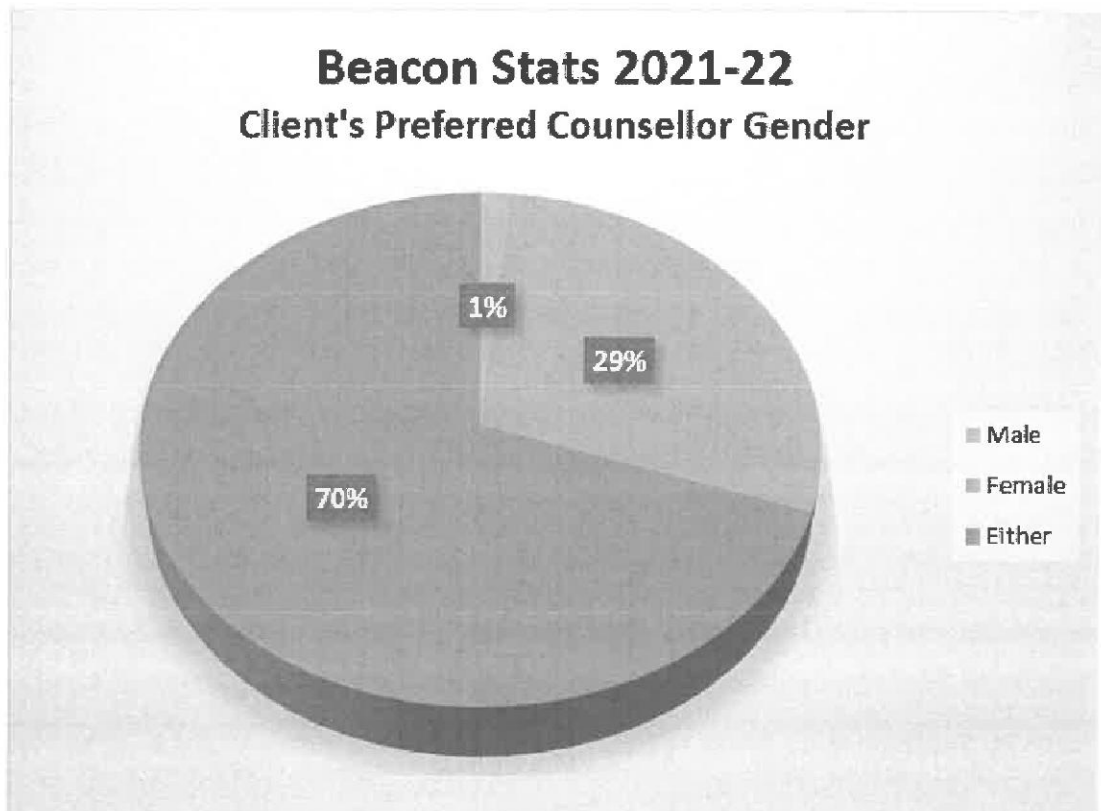
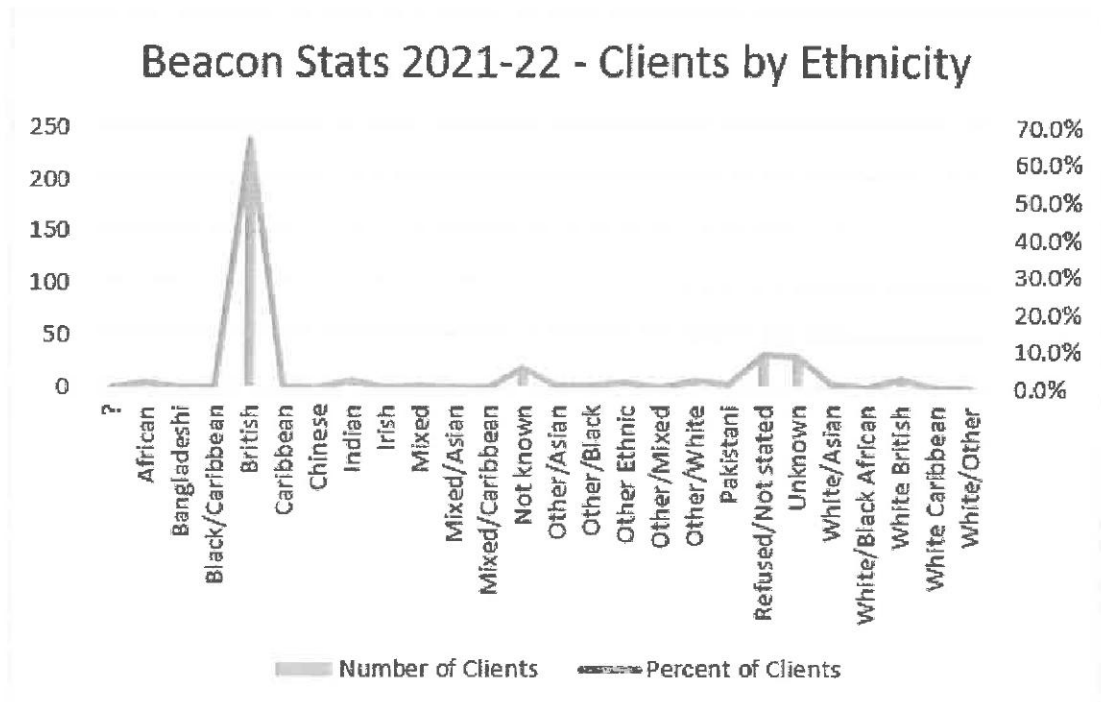


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2022

DEMOGRAPHIC INFORMATION (CLIENTS)

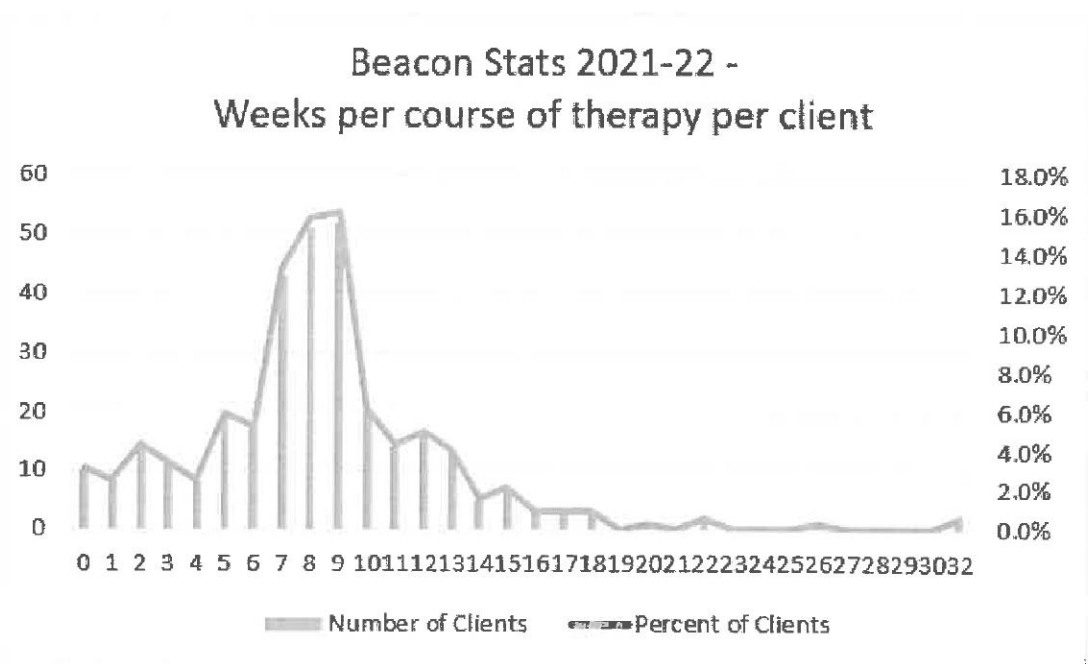
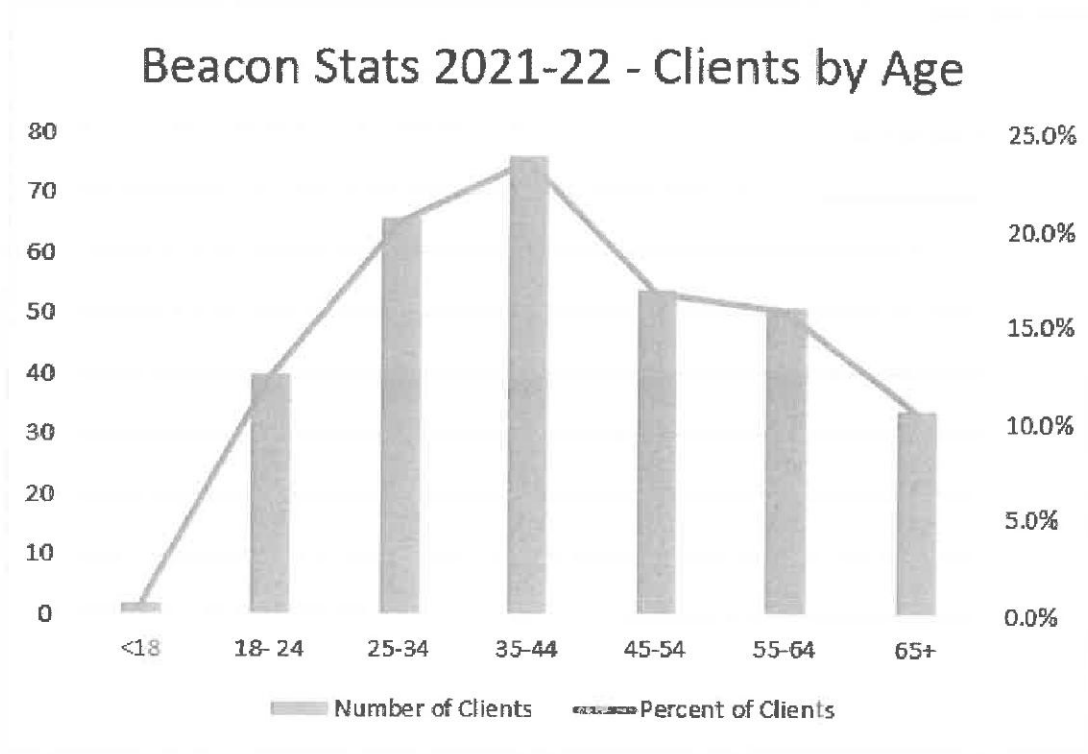


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

DEMOGRAPHIC INFORMATION (CLIENTS) *(continued)*

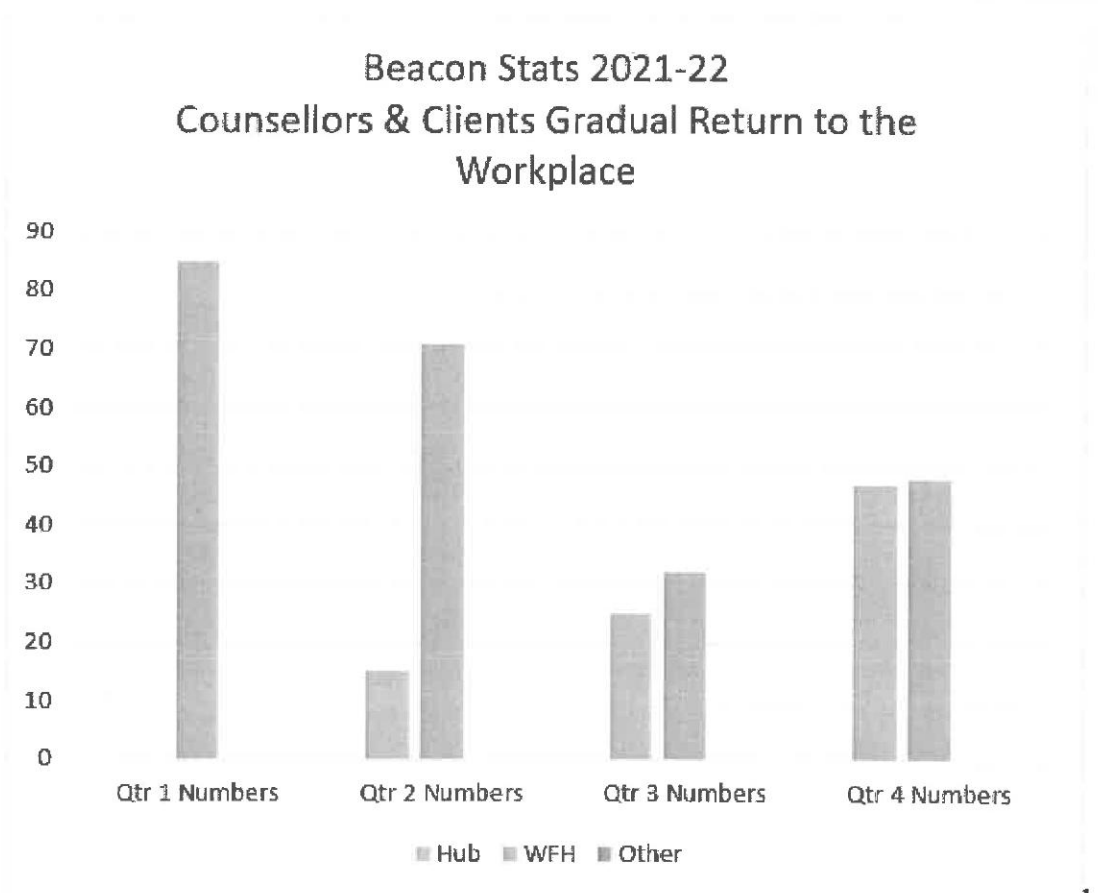
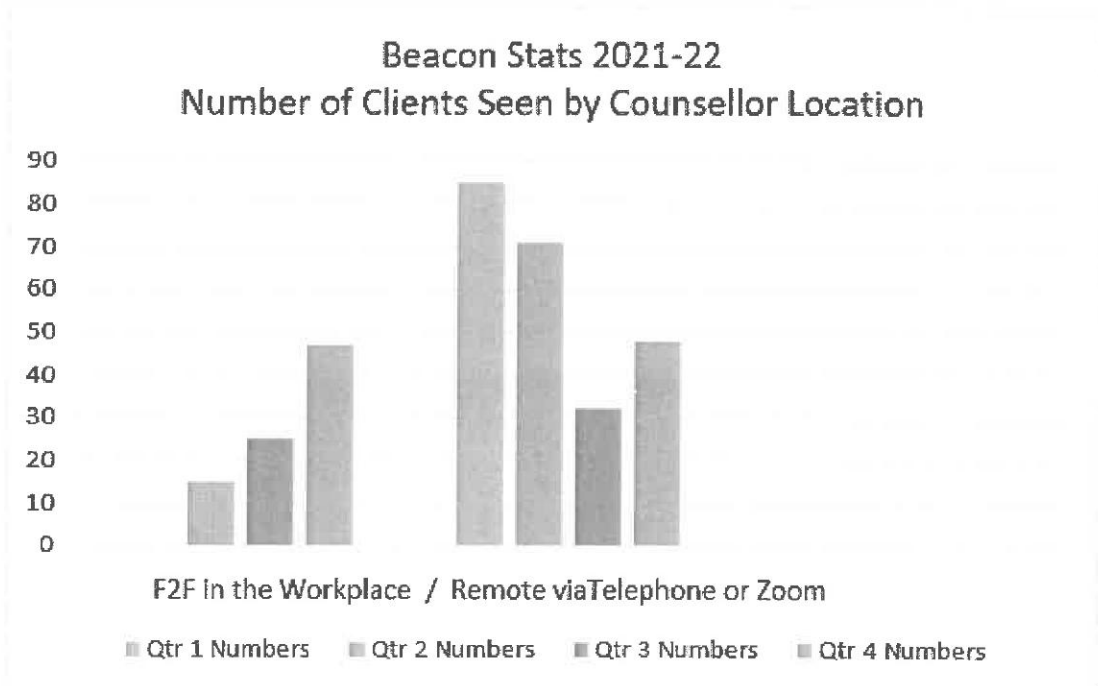


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2022

COUNSELLOR STATS

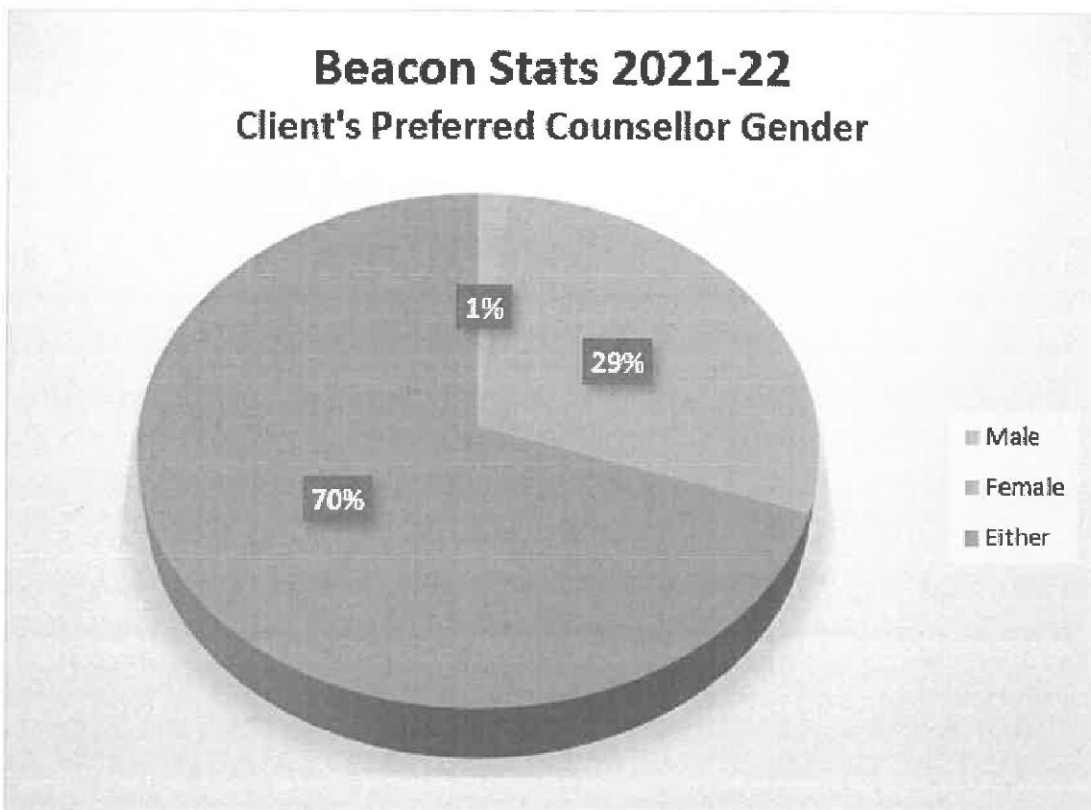
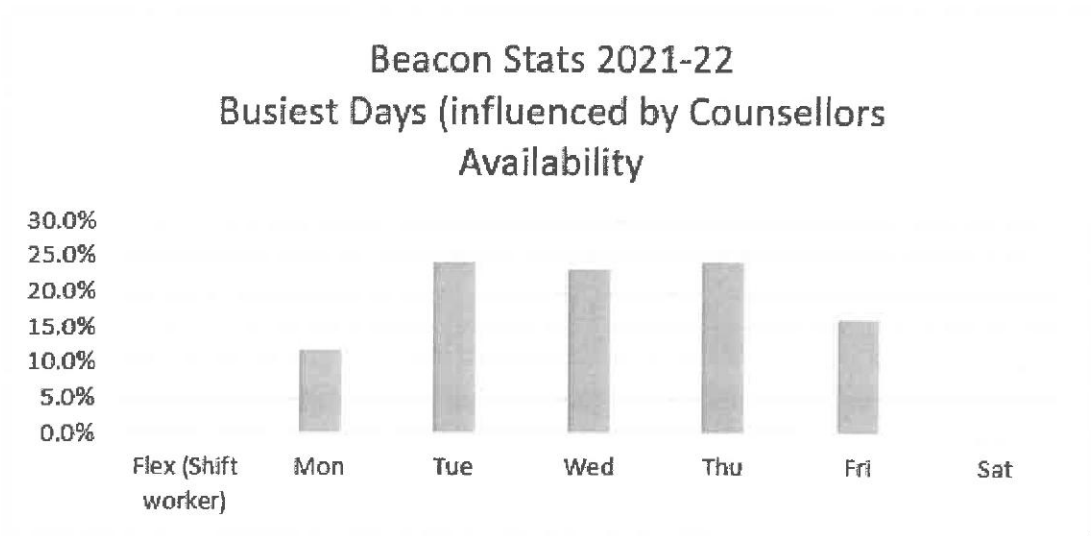


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

COUNSELLOR STATS *(continued)*



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

FINANCIAL REVIEW

Our principal funding source is 1Point (North West) Ltd, an alliance of Bolton-based mental health support organisations. 1Point work with local and regional health commissioners to identify support needed. This support is delivered primarily by the five member agencies of the 1Point alliance.

Beacon also received a grant from Bolton at Home to support work with clients referred from their services.

The charity incurred net expenditure of £19,732 (2021 net expenditure £8,210) to give reserves held at the year end of £49,661 (2020 £69,393)

RESERVES POLICY

The Board of Trustees' examination of the charity's need for reserves concludes that in order to allow the protection of current activities and the meeting of day to day responsibilities a sum is needed.

Beacon has no restricted or endowment funds and the Trustees conclude reserves to cover six months of running costs is prudent. This policy is reviewed annually.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the preparation of the financial statements for each financial year, which give a true and fair view of the charities state of affairs. In preparing these reports, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the financial accounts and submit them in line with Charity Commission requirements.

The Trustees are also responsible for ensuring that the charity has appropriate systems of internal control across the organisation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at the time, the financial position of the charity and enable them to ensure that the financial statements follow best practice. They are further responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The systems of internal control are designed to provide reasonable, but not absolute reassurance against material misstatement of loss. Internal control processes implemented by the Trustees include:

- Agreement of policy and service development.
- An annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results.
- Delegation of authority to appropriate levels of management.
- Identification and management of risk.

By order of the Trustees dated 23 March 2023.



Signed on behalf of the Board of Trustees

Rita Liddell
Chair

Beacon Bolton Counselling Service

Independent Examiner's Report to the Trustees of Beacon Bolton Counselling Service

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Beacon Bolton Counselling Service ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

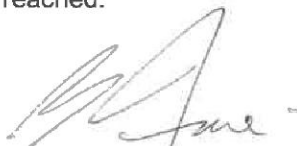
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Barry Fine FCA
Independent Examiner

Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

23 March 2023

Beacon Bolton Counselling Service

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	2,153	2,153	528
Charitable activities	5	64,159	64,159	73,408
Total income		<u>66,312</u>	<u>66,312</u>	<u>73,936</u>
Expenditure				
Expenditure on charitable activities	6,7	86,044	86,044	82,146
Total expenditure		<u>86,044</u>	<u>86,044</u>	<u>82,146</u>
Net expenditure and net movement in funds		<u>(19,732)</u>	<u>(19,732)</u>	<u>(8,210)</u>
Reconciliation of funds				
Total funds brought forward		69,393	69,393	77,603
Total funds carried forward		<u>49,661</u>	<u>49,661</u>	<u>69,393</u>

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

The notes on pages 18 to 26 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Financial Position

Year ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	1,416	2,832
Current assets			
Debtors	14	16,245	13,599
Cash at bank and in hand		37,167	55,430
		<u>53,412</u>	<u>69,029</u>
Creditors: amounts falling due within one year	15	<u>5,167</u>	<u>2,468</u>
Net current assets		<u>48,245</u>	<u>66,561</u>
Total assets less current liabilities		<u>49,661</u>	<u>69,393</u>
Net assets		<u>49,661</u>	<u>69,393</u>
Funds of the charity			
Unrestricted funds		<u>49,661</u>	<u>69,393</u>
Total charity funds	17	<u>49,661</u>	<u>69,393</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 March 2023, and are signed on behalf of the board by:



Mrs A Gill
Trustee

The notes on pages 18 to 26 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	(19,732)	(8,210)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,416	1,416
Accrued expenses	2,267	154
<i>Changes in:</i>		
Trade and other debtors	(2,646)	11,441
Trade and other creditors	432	(71)
Cash generated from operations	<u>(18,263)</u>	<u>4,730</u>
Net cash (used in)/from operating activities	<u>(18,263)</u>	<u>4,730</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(4,248)
Net cash used in investing activities	<u>—</u>	<u>(4,248)</u>
Net (decrease)/increase in cash and cash equivalents	(18,263)	482
Cash and cash equivalents at beginning of year	55,430	54,948
Cash and cash equivalents at end of year	<u>37,167</u>	<u>55,430</u>

The notes on pages 18 to 26 form part of these financial statements.

Beacon Bolton Counselling Service

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Beacon Bolton Counselling Service, Bolton Hub, Bold Street, Bolton, BL1 1LS, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There have been no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies in the process of preparing the financial statements.

There have been no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations type 1	2,153	2,153	528	528

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	64,159	—	64,159
Grants	—	—	—
	<u>64,159</u>	<u>—</u>	<u>64,159</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	47,961	–	47,961
Grants	10,000	15,447	25,447
	<u>57,961</u>	<u>15,447</u>	<u>73,408</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Counselling	84,244	–	84,244
Support costs	1,800	–	1,800
	<u>86,044</u>	<u>–</u>	<u>86,044</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Counselling	67,477	14,067	81,544
Support costs	602	–	602
	<u>68,079</u>	<u>14,067</u>	<u>82,146</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Counselling	84,244	–	84,244	81,544
Governance costs	–	1,800	1,800	602
	<u>84,244</u>	<u>1,800</u>	<u>86,044</u>	<u>82,146</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Governance costs	<u>1,800</u>	<u>1,800</u>	<u>602</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,416</u>	<u>1,416</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>602</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	49,626	49,755
Social security costs	407	442
Employer contributions to pension plans	462	465
	<u>50,495</u>	<u>50,662</u>

The average head count of employees during the year was 2 (2021: 2).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021 and 31 March 2022	4,248
Depreciation	
At 1 April 2021	1,416
Charge for the year	1,416
At 31 March 2022	2,832
Carrying amount	
At 31 March 2022	1,416
At 31 March 2021	2,832

14. Debtors

	2022 £	2021 £
Trade debtors	16,245	11,599
Prepayments and accrued income	–	2,000
	<u>16,245</u>	<u>13,599</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,613	1,346
Social security and other taxes	1,018	1,025
Other creditors	536	97
	<u>5,167</u>	<u>2,468</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £462 (2021: £465).

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 20 22 £
General funds	<u>69,393</u>	<u>66,312</u>	<u>(86,044)</u>	<u>—</u>	<u>49,661</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 20 21 £
General funds	<u>77,603</u>	<u>58,489</u>	<u>(68,079)</u>	<u>1,380</u>	<u>69,393</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,416	1,416
Current assets	53,412	53,412
Creditors less than 1 year	<u>(5,167)</u>	<u>(5,167)</u>
Net assets	<u>49,661</u>	<u>49,661</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,832	2,832
Current assets	69,029	69,029
Creditors less than 1 year	<u>(2,468)</u>	<u>(2,468)</u>
Net assets	<u>69,393</u>	<u>69,393</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>55,430</u>	<u>(18,263)</u>	<u>37,167</u>

BEACON BOLTON COUNSELLING SERVICE

England & Wales - Charity number 1181596

Accounts

Beacon Bolton Counselling Service
Unaudited Financial Statements
31 March 2021

ALEXANDER BURSK LIMITED

Chartered accountants

Parkgates

Bury New Road

Prestwich

Manchester

Lancashire

M25 0JW

CLIENT COMMENTS

My counsellor was very good in what she did, even though she's just qualified. She was there to listen when I really needed someone – October 2020

From the sessions, I have developed a sense of self awareness and self-realisation through the counsellor's questions which made me analyse where I'm at and where I can go from here – October 2020

The counselling really helped me come to terms with some major changes in personal circumstance that were having a negative impact on both my life and how I felt about myself. Through the session I was able to take a step back and sort through my feelings. I now feel a lot more optimistic of the future and more 'myself'. I also feel I am better equipped to deal with whatever happens next! - November 2020

Informative, rewarding and very helpful. I was able to open up in a way I have never done before – January 2021

I was made to feel that my feelings and emotions were genuine and that it was not my imagination and best of all I was believed - February 2021

It was lovely to be heard and understood. To talk freely not to be judged or criticised. I don't feel alone with anxiety, worries, illnesses or depression. There is nothing but positivity for your service. Gratitude is what I feel. Thank you so very much – March 2021

Beacon Bolton Counselling Service

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	14
Statement of financial activities	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18
The following pages do not form part of the financial statements	
Detailed statement of financial activities	28
Notes to the detailed statement of financial activities	29

Beacon Bolton Counselling Service

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Beacon Bolton Counselling Service	
Charity registration number	1181596	
Principal office	Bolton Hub Bold Street Bolton BL1 1LS Greater Manchester	
The trustees	Mrs A Gill MRS V Entwistle Mr M Wakeling Mrs R Liddell Mr D Carabine	(Resigned 31 August 2020) (Appointed 27 July 2021)
Bank	National Westminster Bank plc (Nat West Bank) 4 Standishgate Wigan WN1 1UE	
Independent examiner	Barry Fine FCA Parkgates Bury New Road Prestwich Manchester Lancashire M25 0JW	

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The seeds of Beacon Bolton Counselling Services were sown in 1987. The organisation registered with the Charity Commission, achieving Charity status on 17th May 1991 (Registered Charity Number 1002925).

Beacon Bolton Counselling started trading under its new structure as a Charity Incorporated Organisation (CIO) on 1st April 2019 (CIO Number 1181596). Full transfer of all assets from 1002925 to 1181596 was achieved on 4th June 2019.

GOVERNING DOCUMENT

Beacon Bolton Counselling Service is a Charity Incorporated Organisation. This governing document was registered with the Charity Commission on 16/01/2019 and establishes the objectives and the powers of the organisation. An error was identified, amended, approved by the Charity Commission, and ratified by the Trustees on 17/02/2020. The ratified version was uploaded to the Charity Commission website on 22/02/2020.

OBJECTIVES

Beacon Bolton Counselling Service's primary activities are to provide a generic counselling service and give counsellors a platform to continuously develop their skills and gain qualifications. The objectives, as outlined in Beacon Bolton Counselling Service's constitution are:

1. To help relieve persons suffering from mental and emotional problems among all inhabitants of the North West area of England, and in particular, ensure equality of access to persons in need of help and guidance and for this purpose but not otherwise to establish, maintain and develop a counselling and information service.
2. To promote and provide education and training for counsellors working in either professional or voluntary settings, whether full or part time, with a view to raising the standards of counselling for the benefit of all in the community and in particular, those who are recipients of counselling.

These objectives are continually monitored to ensure consideration of the Charity Commission's guidance on public benefit.

The trustees believe that the implementation of the above satisfies the Charity Commissions general guidance on Public Benefit.

Details of services and activities delivered during 2020/21 are set out further in this report.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

APPOINTMENT OF TRUSTEES

Trustees of the Charity are appointed or reappointed by resolution passed at a properly convened meeting of the charity trustees.

New Trustees are supported through an individual induction process including details of: their responsibilities, Charity Commission publications, our constitution and they are encouraged to meet Beacon's staff and volunteers.

All trustees give their time freely and are reimbursed for 'out of pocket' expenses. Trustees are encouraged to disclose all relevant interests and register them with Beacon's Chair of Trustees and Service Manager and, withdraw from decisions where a conflict of interest may arise.

ORGANISATIONAL STRUCTURE

The Board of Trustees meet as a minimum every two months and are responsible for the governance of the organisation as set out in, but not limited to, the constitution. Decisions on the day to day running of the organisation are taken by the Service Manager, and Service Coordinator. The Board receives regular reports from the Service Manager. Decisions and matters with significant implication on the organisation are brought to the Board. These include:

- Policy Development
- Organisational Priorities
- Service Development
- Risk Identification (management, mitigation, and review)
- Brand and Public Relations Development

RISK MANAGEMENT

Beacon Bolton Counselling Service has conducted a review of major risks to which it is exposed and where appropriate, systems and procedures have been established to mitigate these risks.

Procedures are in place to ensure compliance with health and safety regulations within premises occupied by the charity. These are periodically reviewed.

Beacon Bolton Counselling Service is committed to the safeguarding of its stakeholders and holds various policies and procedures including, but not limited to, a safeguarding policy, DBS checks, complaints policy and induction for all volunteers.

Disclosure and Barring Service (DBS) are made for all Board members, managers and volunteers who regularly work with children and adults at risk. Our policy is regularly reviewed.

The Board does not consider any activities that could be construed as being harmful or detrimental to the public however if anyone has any cause for concern, they are to bring it to the attention of the Chair of the Trustees as outlined in the complaint's procedure.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

ACTIVITIES

Dedication and passion run through all of Beacon's stakeholders - we're part of a family that's proud of what we do and we want to make a change, both in ourselves and our communities.

Beacon is reliant on a tirelessly dedicated workforce of volunteers who go out of their way to improve our client's abilities to improve their lives. Their hard work and commitment does not go unnoticed and the strength in which Beacon is moving forward, is testament to that. Our service would not be able to run without them and we take this opportunity to thank them for all they do.

Supporting hundreds of people each year and offering thousands of counselling sessions, Beacon is a lifeline to some.

With a team of more than 50 volunteers, Beacon provides free therapeutic counselling support for anyone aged 16 or over irrespective of race, religion, gender or sexuality.

Clients can access 1:1 daytime or evening counselling. Beacon provides group counselling sessions for survivors of childhood sexual abuse and survivors of bereavement by suicide.

A member of the British Association for Counsellors and Psychotherapists (BACP), Beacon holds high standards, and we endeavour to engage in the highest quality output.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

CORE COUNSELLING ACTIVITIES – ONE TO ONE

This year we worked with a team of 40 volunteer counsellors, providing free therapeutic counselling support for anyone aged 16 or over irrespective of race, religion, gender or sexuality. Core counselling activities are funded through our contracts with 1point and Bolton at Home.

Whilst our services remained broadly similar through 2020 – 21, Covid-19 restrictions meant that we had to alter the means by which our services were offered, and no face to face appointments were offered between April 2020 and March 2021. During April and June, Beacon staff and trustees developed a plan for delivery taking into account national Covid restrictions and with attention to the anxieties of both our counsellors and clients. We arranged for training and equipment for the counselling team to enable them to move the service to a mix of telephone and Zoom appointments, with the largest proportion of sessions taking place over the telephone.

Student counsellors were initially unable to take up placements for face to face, telephone or Zoom appointments and this impacted on the numbers of counsellors working within Beacon. This year, we were able to work with 40 counsellors, 10 of whom were students. The students were able to take up placements once remote restrictions were lifted in November 2020.

In spite of the impact of Covid, Beacon was able to offer one to one counselling support as follows:

1810 appointments offered
1507 were attended
249 individuals seen

Of these, 8 clients and 61 appointments were unfunded by our core funding and were funded instead through Beacon reserves.

Not all clients are willing or able to access online or telephone services. This could be due to digital poverty or literacy issues, or no access to a safe and confidential space within the home environment. Beacon are working with partners in Bolton on ways to overcome some of these issues in future.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

SEXUAL ABUSE VICTIM SUPPORT (SAVS)

SAVS at Beacon offers female and male survivors of childhood sexual abuse aged 18 or over the opportunity to work within support groups facilitated by qualified counsellors trained in sexual abuse.

The group offers a set programme where during each session a particular area of work is introduced and discussed between the group members. This work includes responsibility, guilt and shame, preparation by the person who abuses prior to abuse taking place, introduction to the Inner Child, Assertive Rights, Cognitive Behavioural Therapy Techniques, How the Brain Works Following Trauma etc.

Survivors of sexual abuse often gain strength and courage from hearing the journeys of other Survivors, how they have worked to survive, and in particular from learning that *"I am not on my own - this has happened to other people too"*.

Our SAVS service was also impacted by the pandemic and we had to move the group sessions online.

During the course of the year, 6 individuals benefitted from 16 group work sessions. 10 sessions were offered as 'drop in' support initially, in order to help participants feel safe, comfortable and confident with remote working. The SAVS programme then resumed on week 11. In addition to the group support, 4 clients attended 36 one to one counselling appointments over the telephone or Zoom.

Not all clients referred to SAVS are willing or able to access online group support. This could be due to digital poverty or literacy issues, or no access to a safe and confidential space within the home environment. Beacon are working with partners in Bolton on ways to overcome some of these issues in future.

SURVIVORS OF BEREAVEMENT BY SUICIDE (SOBS)

"Research has shown that people bereaved by suicide have different emotional experiences of grief and a potentially higher risk of poor grief outcomes than other bereaved people. Those bereaved by suicide commonly experience feelings of rejection, abandonment, blame, anger, helplessness, remorse, guilt, responsibility, stigma, isolation, shame, and embarrassment. The need to understand why and the search for motive of the suicide commonly preoccupy their thoughts." (Lifeline Australia).

In addition to the above, the grieving process of people bereaved by suicide can be complicated or prolonged by police enquiries, a coroner's inquest and sometimes, litigation.

Unfortunately, this service had to be suspended for the period of this Trustees Annual Report. Clients referred to the service were contacted and offered either Zoom or telephone one to one support instead of group support. Clients still wanted support but didn't want support remotely and preferred instead to wait until face to face services are able to resume.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Beacon Board of Trustees would like to take this opportunity to thank our funders for the financial year 2020/21 for their continued support and confidence in us:

1point

Bolton at Home

Ministry of Justice

We would also like to thank our many partners, including Bolton CVS, Age UK, MhIST, Simeon Centre, Fortalice, St George's Day Centre Counselling, St Mary's (Sexual Assault Referral Centre), Bolton College, Bury College, Stockport College, Salford University, Runshaw College. Seldom mentioned are the team of supervisors throughout the area who support our counsellors, and without whom the service would be unable to run.

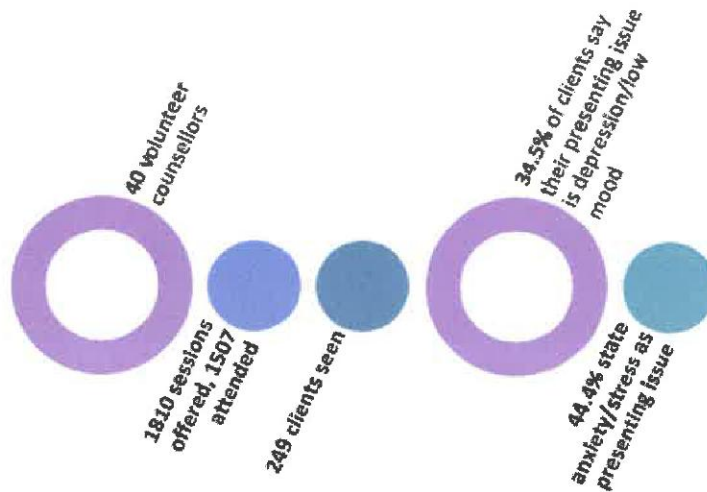
We also pay tribute to our staff team, both paid and unpaid. In a year when everyone was struggling with the impact of Covid 19 on both their personal and professional lives, they continued to offer unwavering support to Beacon Bolton Counselling Service for the benefit of the people of Bolton and all those who use the service. Thank you for all you do.

Beacon Bolton Counselling Service

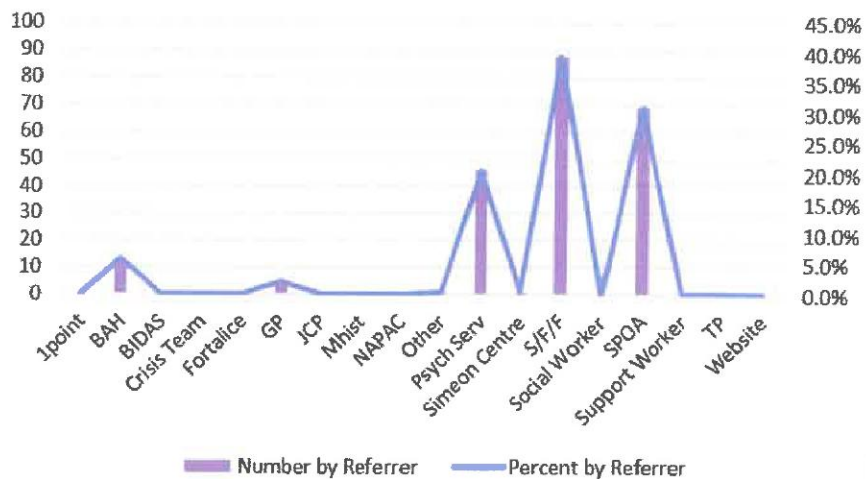
Trustees' Annual Report *(continued)*

Year ended 31 March 2021

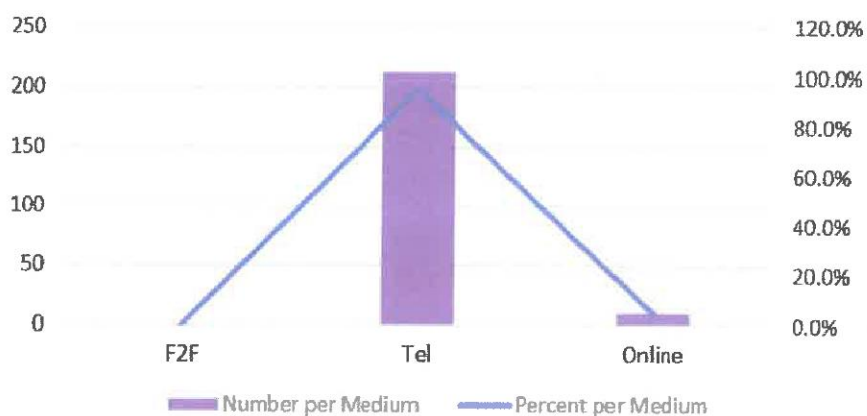
SERVICE STATS



Beacon Stats 2020-21 - Referrers



Beacon Stats 2020-21 - Therapy Medium

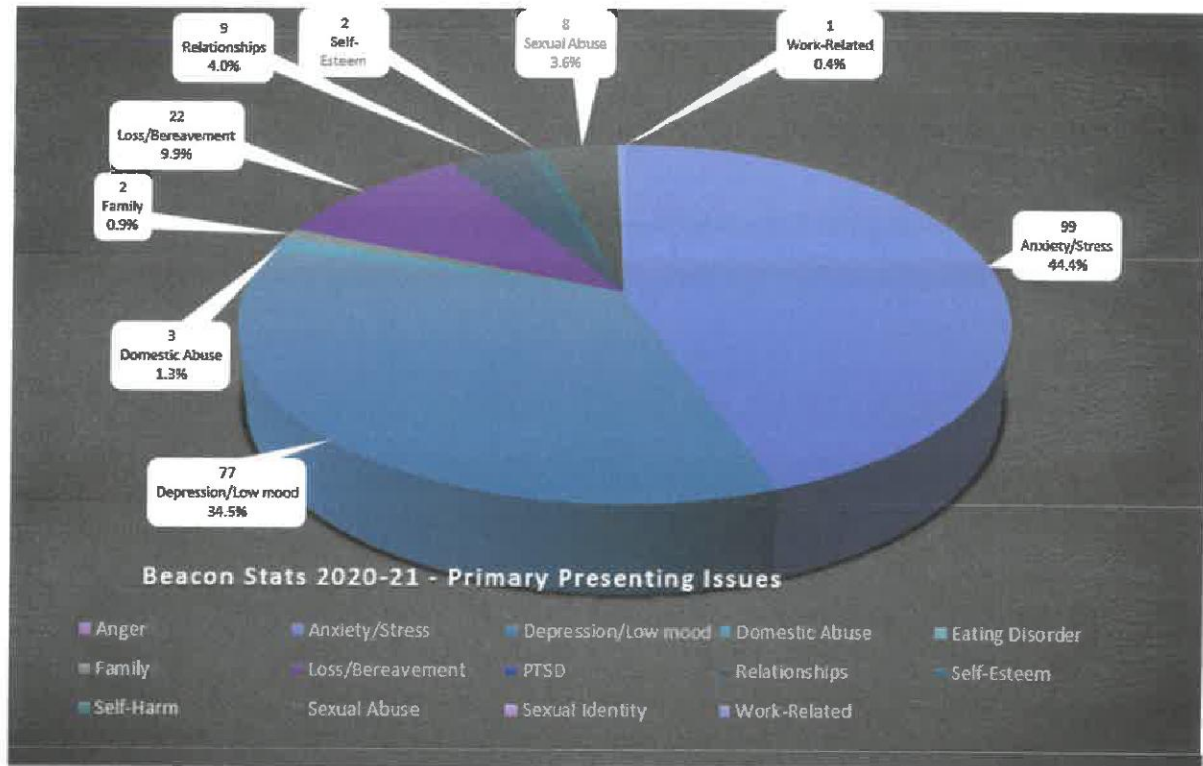


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2021

SERVICE STATS (continued)

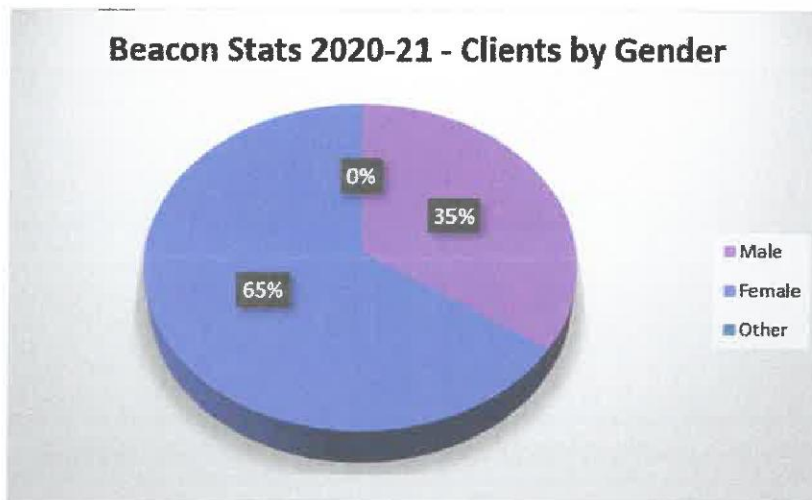
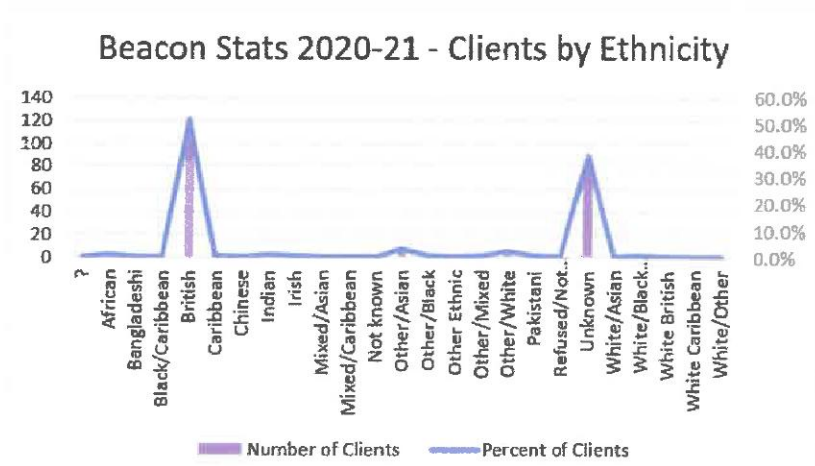


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2021

DEMOGRAPHIC INFORMATION (CLIENTS)



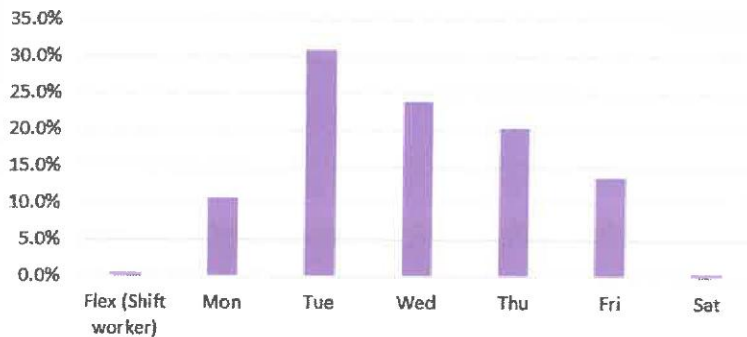
Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

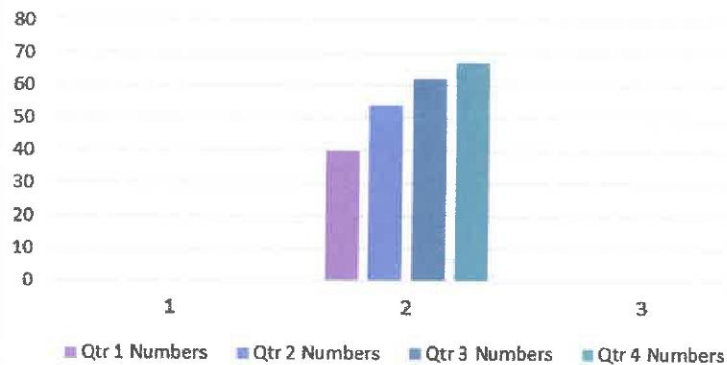
Year ended 31 March 2021

COUNSELLOR STATS

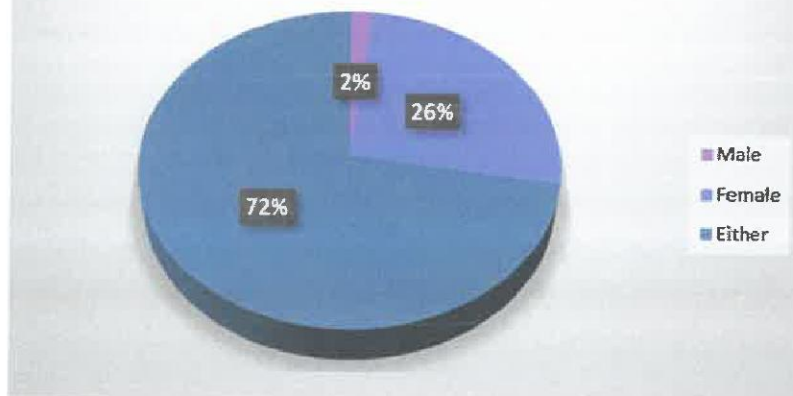
Beacon Stats 2020-21
Busiest Days (influenced by Counsellors Availability)



Beacon Stats 2020-21 - Working from Home (WFH)



Beacon Stats 2020-21
Client's Preferred Counsellor Gender



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

FINANCIAL REVIEW

Our principal funding source is 1Point (North West) Ltd, an alliance of Bolton-based mental health support organisations. 1Point work with local and regional health commissioners to identify support needed. This support is delivered primarily by the five member agencies of the 1Point alliance.

Beacon also received a grant from Bolton at Home to support work with clients referred from their services.

The charity incurred net expenditure of £8,210 (2020 net expenditure £14,914) to give reserves held at the year end of £69,395 (2020 £77,603).

RESERVES POLICY

The Board of Trustees' examination of the charity's need for reserves concludes that in order to allow the protection of current activities and the meeting of day to day responsibilities a sum is needed.

Beacon has no restricted or endowment funds and the Trustees conclude reserves to cover six months of running costs is prudent. This policy is reviewed annually.

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the preparation of the financial statements for each financial year, which give a true and fair view of the charities state of affairs. In preparing these reports, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the financial accounts and submit them in line with Charity Commission requirements.

The Trustees are also responsible for ensuring that the charity has appropriate systems of internal control across the organisation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at the time, the financial position of the charity and enable them to ensure that the financial statements follow best practice. They are further responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The systems of internal control are designed to provide reasonable, but not absolute reassurance against material misstatement of loss. Internal control processes implemented by the Trustees include:

- Agreement of policy and service development.
- An annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results.
- Delegation of authority to appropriate levels of management.
- Identification and management of risk.

By order of the Trustees dated 19 January 2022.



Signed on behalf of the Board of Trustees

Rita Liddell
Chair

Beacon Bolton Counselling Service

Independent Examiner's Report to the Trustees of Beacon Bolton Counselling Service

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Beacon Bolton Counselling Service ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Barry Fine FCA
Independent Examiner

Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

28 January 2022

Beacon Bolton Counselling Service

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	528	–	528	4,576
Charitable activities	5	57,961	15,447	73,408	66,826
Investment income	6	–	–	–	17
Total income		<u>58,489</u>	<u>15,447</u>	<u>73,936</u>	<u>71,419</u>
Expenditure					
Expenditure on charitable activities	7,8	68,079	14,067	82,146	86,333
Total expenditure		<u>68,079</u>	<u>14,067</u>	<u>82,146</u>	<u>86,333</u>
Net expenditure		<u>(9,590)</u>	<u>1,380</u>	<u>(8,210)</u>	<u>(14,914)</u>
Transfers between funds		1,380	(1,380)	–	–
Net movement in funds		<u>(8,210)</u>	<u>–</u>	<u>(8,210)</u>	<u>(14,914)</u>
Reconciliation of funds					
Total funds brought forward		77,603	–	77,603	92,517
Total funds carried forward		<u>69,393</u>	<u>–</u>	<u>69,393</u>	<u>77,603</u>

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

The notes on pages 18 to 26 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	2,832	–
Current assets			
Debtors	15	13,599	25,040
Cash at bank and in hand		55,430	54,948
		<u>69,029</u>	<u>79,988</u>
Creditors: amounts falling due within one year	16	<u>2,468</u>	<u>2,385</u>
Net current assets		<u>66,561</u>	<u>77,603</u>
Total assets less current liabilities		<u>69,393</u>	<u>77,603</u>
Net assets		<u>69,393</u>	<u>77,603</u>
Funds of the charity			
Unrestricted funds		<u>69,393</u>	<u>77,603</u>
Total charity funds	18	<u>69,393</u>	<u>77,603</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2022, and are signed on behalf of the board by:



Mrs A Gill
Trustee

The notes on pages 18 to 26 form part of these financial statements.

Beacon Bolton Counselling Service

Statement of Cash Flows

Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net expenditure	(8,210)	(14,914)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,416	–
Other interest receivable and similar income	–	(17)
Accrued expenses/(income)	154	(153)
<i>Changes in:</i>		
Trade and other debtors	11,441	1,408
Trade and other creditors	(71)	1,017
Cash generated from operations	<u>4,730</u>	<u>(12,659)</u>
Interest received	–	17
Net cash from/(used in) operating activities	<u>4,730</u>	<u>(12,642)</u>
Cash flows from investing activities		
Purchase of tangible assets	(4,248)	–
Net cash used in investing activities	<u>(4,248)</u>	<u>–</u>
Net increase/(decrease) in cash and cash equivalents	482	(12,642)
Cash and cash equivalents at beginning of year	<u>54,948</u>	<u>67,590</u>
Cash and cash equivalents at end of year	<u>55,430</u>	<u>54,948</u>

The notes on pages 18 to 26 form part of these financial statements.

Beacon Bolton Counselling Service

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Beacon Bolton Counselling Service, Bolton Hub, Bold Street, Bolton, BL1 1LS, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There have been no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies, in the process of preparing the financial statements.

There have been no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations type 1	528	528	4,576	4,576

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	47,961	–	47,961
Grants	10,000	15,447	25,447
	<u>57,961</u>	<u>15,447</u>	<u>73,408</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	66,826	–	66,826
Grants	–	–	–
	<u>66,826</u>	<u>–</u>	<u>66,826</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable type 1	–	–	17	17
	<u>–</u>	<u>–</u>	<u>17</u>	<u>17</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Counselling	67,477	14,067	81,544
Support costs	602	–	602
	<u>68,079</u>	<u>14,067</u>	<u>82,146</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Counselling	85,733	–	85,733
Support costs	600	–	600
	<u>86,333</u>	<u>–</u>	<u>86,333</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Counselling	81,544	–	81,544	85,733
Governance costs	–	602	602	600
	<u>81,544</u>	<u>602</u>	<u>82,146</u>	<u>86,333</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Governance costs	<u>602</u>	<u>602</u>	<u>600</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,416</u>	<u>—</u>

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>602</u>	<u>600</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	49,755	44,580
Social security costs	442	671
Employer contributions to pension plans	<u>465</u>	<u>212</u>
	<u>50,662</u>	<u>45,463</u>

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	–
Additions	4,248
At 31 March 2021	<u>4,248</u>
Depreciation	
At 1 April 2020	–
Charge for the year	1,416
At 31 March 2021	<u>1,416</u>
Carrying amount	
At 31 March 2021	<u>2,832</u>
At 31 March 2020	<u>–</u>

15. Debtors

	2021 £	2020 £
Trade debtors	11,599	25,040
Prepayments and accrued income	2,000	–
	<u>13,599</u>	<u>25,040</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,346	1,192
Social security and other taxes	1,025	1,193
Other creditors	97	–
	<u>2,468</u>	<u>2,385</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £465 (2020: £212).

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>77,603</u>	<u>58,489</u>	<u>(68,079)</u>	<u>1,380</u>	<u>69,393</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	<u>92,517</u>	<u>71,419</u>	<u>(86,333)</u>	<u>—</u>	<u>77,603</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>15,447</u>	<u>(14,067)</u>	<u>(1,380)</u>	<u>—</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,832	2,832
Current assets	69,029	69,029
Creditors less than 1 year	<u>(2,468)</u>	<u>(2,468)</u>
Net assets	<u>69,393</u>	<u>69,393</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	—
Current assets	79,988	79,988
Creditors less than 1 year	<u>(2,385)</u>	<u>(2,385)</u>
Net assets	<u>77,603</u>	<u>77,603</u>

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	<u>54,948</u>	<u>482</u>	<u>55,430</u>

Beacon Bolton Counselling Service

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Beacon Bolton Counselling Service

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations type 1	528	4,576
Charitable activities		
Sale of goods/services as part of direct charitable activities	47,961	66,826
Grants	25,447	—
	<u>73,408</u>	<u>66,826</u>
Investment income		
Bank interest receivable type 1	—	17
Total income	<u>73,936</u>	<u>71,419</u>
Expenditure		
Expenditure on charitable activities		
Purchases	3,093	11,119
Wages and salaries	49,755	44,580
Employer's NIC	442	671
Pension costs	465	212
Rent	16,620	16,520
Repairs and maintenance	—	6
Insurance	1,901	1,877
Other establishment	250	1,504
Legal and professional fees	752	760
Telephone	1,257	662
Other office costs	607	1,184
Depreciation	1,416	—
advertising	23	667
computer costs	2,176	3,757
training	2,390	1,262
sundries	999	1,552
	<u>82,146</u>	<u>86,333</u>
Total expenditure	<u>82,146</u>	<u>86,333</u>
Net expenditure	<u>(8,210)</u>	<u>(14,914)</u>

Beacon Bolton Counselling Service

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Counselling		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	3,093	11,119
Direct charitable activity 1 - wages/salaries	49,755	44,580
Direct charitable activity 1 - employer's NIC	442	671
Direct charitable activity 1 - pension costs	465	212
Direct charitable activity 1 - rent	16,620	16,520
Direct charitable activity 1 - repairs & maintenance	-	6
Direct charitable activity 1 - insurance	1,901	1,877
Direct charitable activity 1 - other establishment	250	1,504
Direct charitable activity 1 - legal and professional fees	150	160
Direct charitable activity 1 - telephone	1,257	662
Direct charitable activity 1 - other office costs	607	1,184
Direct charitable activity 1 - depreciation	1,416	-
advertising	23	667
computer costs	2,176	3,757
training	2,390	1,262
sundries	999	1,552
	<u>81,544</u>	<u>85,733</u>
Governance costs		
Governance costs - accountancy fees	602	600
	<u>602</u>	<u>600</u>
Expenditure on charitable activities	<u><u>82,146</u></u>	<u><u>86,333</u></u>
