

**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

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*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*

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*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*

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*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*

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

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*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*

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*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*

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# Beacon Bolton Counselling Service

## Financial Statements

Year ended 31 March 2021

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|   | 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   |
| <b>The following pages do not form part of the financial statements</b> |      |
| Detailed statement of financial activities                              | 28   |
| Notes to the detailed statement of financial activities                 | 29   |

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# Beacon Bolton Counselling Service

## Trustees' Annual Report

### Year ended 31 March 2021

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

#### Reference and administrative details

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

# Beacon Bolton Counselling Service

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2021**

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### 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**

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### 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

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### 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

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#### 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

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### 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

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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.

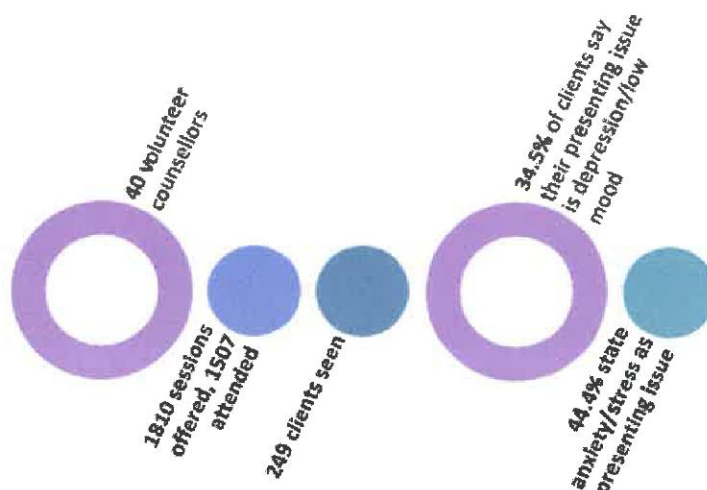
We also pay tribute to our staff team, both paid and unpaid. In a year when everyone was struggling with the impact of Covid 19 on both their personal and professional lives, they continued to offer unwavering support to Beacon Bolton Counselling Service for the benefit of the people of Bolton and all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

# Beacon Bolton Counselling Service

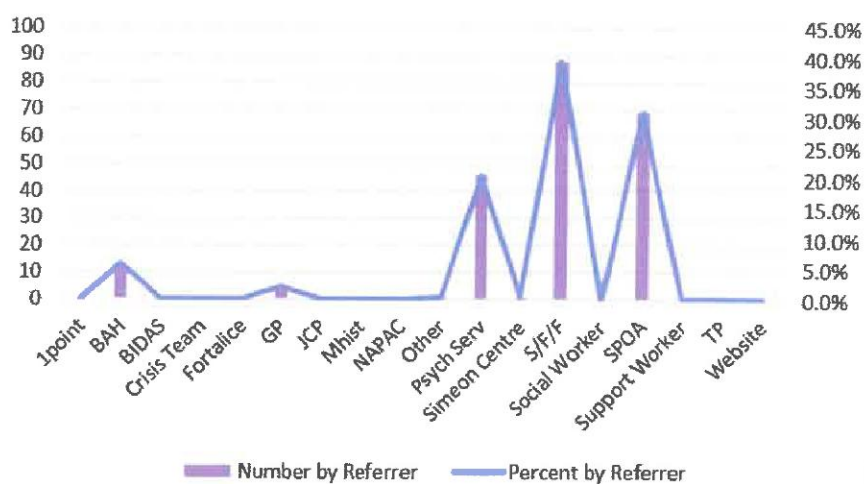
## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

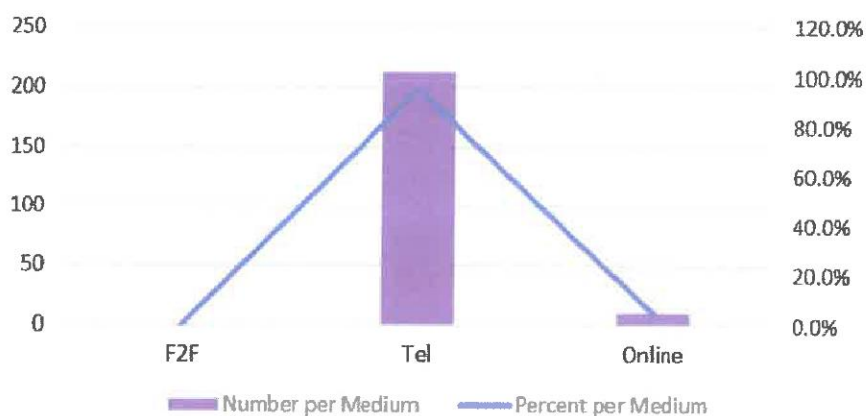
### SERVICE STATS



Beacon Stats 2020-21 - Referrers



Beacon Stats 2020-21 - Therapy Medium

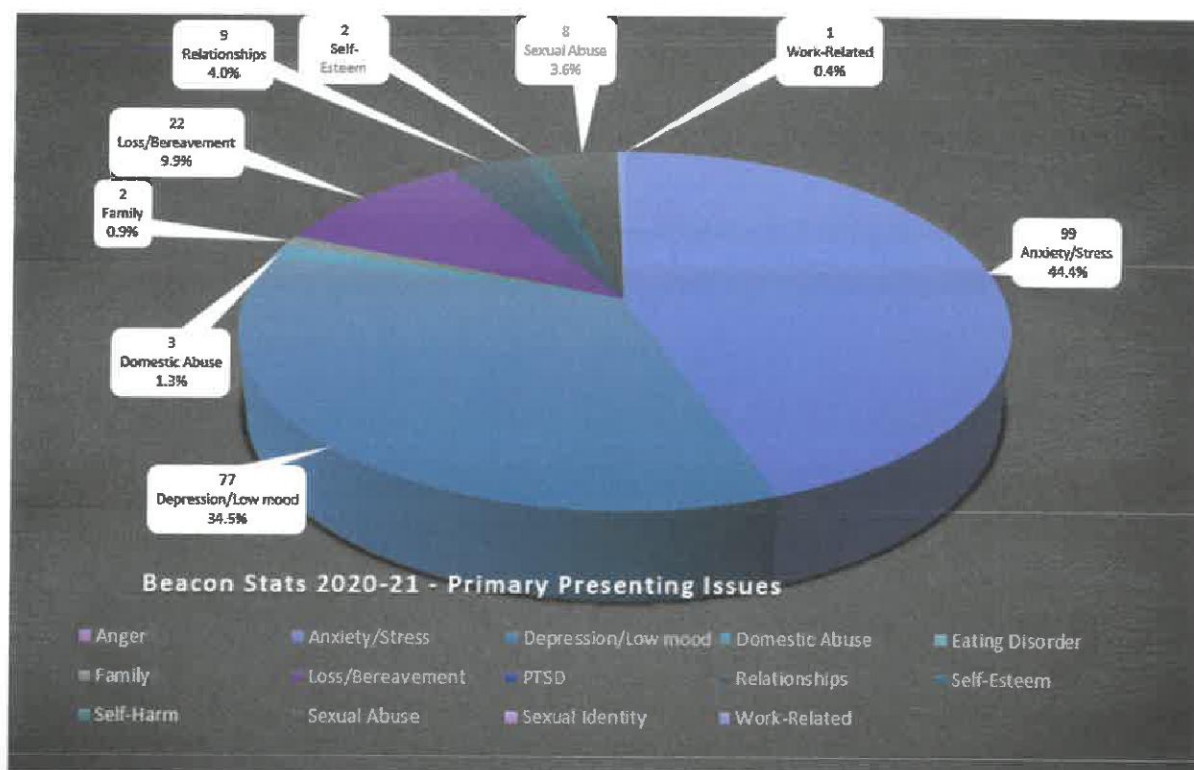


# Beacon Bolton Counselling Service

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### SERVICE STATS *(continued)*

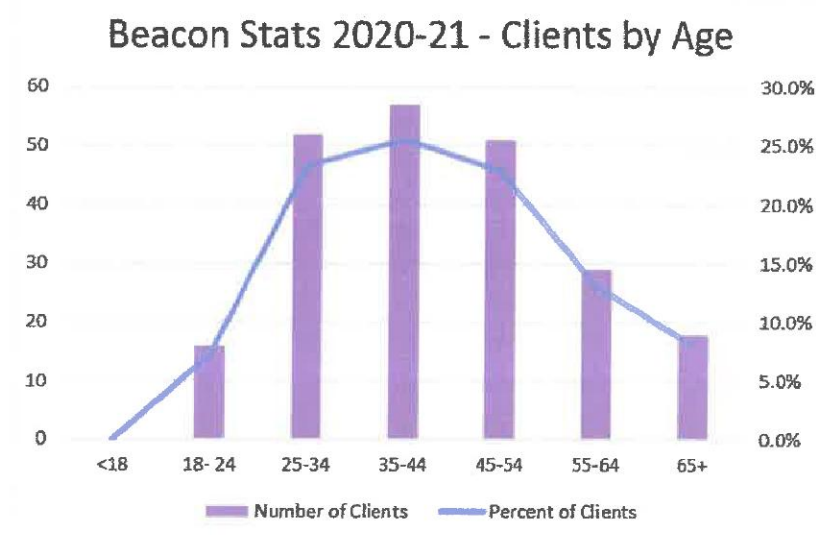
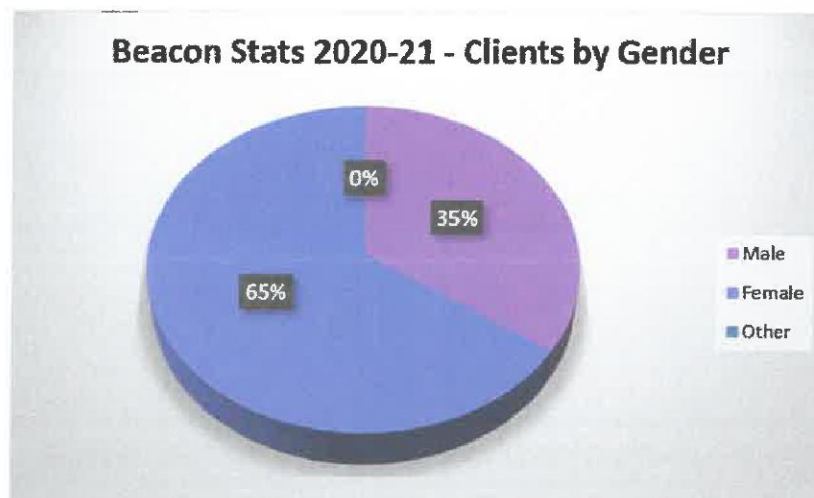


# Beacon Bolton Counselling Service

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### DEMOGRAPHIC INFORMATION (CLIENTS)



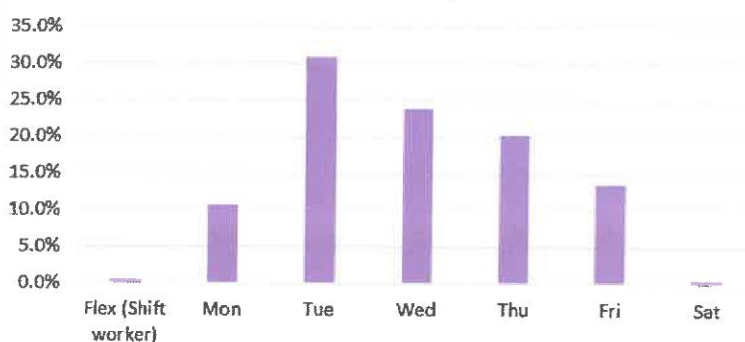
# Beacon Bolton Counselling Service

## Trustees' Annual Report *(continued)*

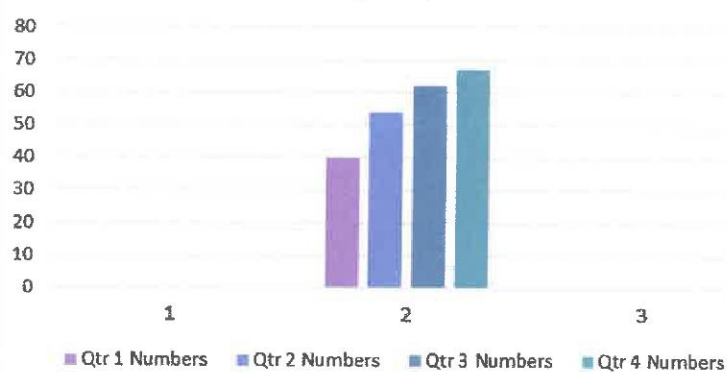
Year ended 31 March 2021

### COUNSELLOR STATS

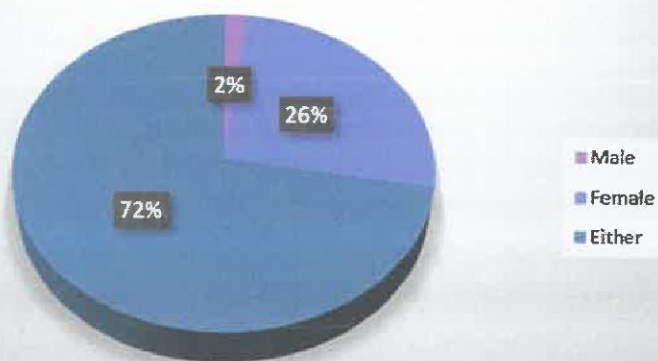
Beacon Stats 2020-21  
Busiest Days (influenced by Counsellors  
Availability)



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

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### 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

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### 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

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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<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | Total funds<br>£ | 2020<br>Total funds<br>£ |
|--------------------------------------|------|----------------------------|----------------------------------|------------------|--------------------------|
|                                      | Note |                            |                                  |                  |                          |
| <b>Income and endowments</b>         |      |                            |                                  |                  |                          |
| Donations and legacies               | 4    | 528                        | —                                | 528              | 4,576                    |
| Charitable activities                | 5    | 57,961                     | 15,447                           | 73,408           | 66,826                   |
| Investment income                    | 6    | —                          | —                                | —                | 17                       |
| <b>Total income</b>                  |      | <u>58,489</u>              | <u>15,447</u>                    | <u>73,936</u>    | <u>71,419</u>            |
| <b>Expenditure</b>                   |      |                            |                                  |                  |                          |
| Expenditure on charitable activities | 7,8  | 68,079                     | 14,067                           | 82,146           | 86,333                   |
| <b>Total expenditure</b>             |      | <u>68,079</u>              | <u>14,067</u>                    | <u>82,146</u>    | <u>86,333</u>            |
| <b>Net expenditure</b>               |      | <u>(9,590)</u>             | <u>1,380</u>                     | <u>(8,210)</u>   | <u>(14,914)</u>          |
| Transfers between funds              |      | 1,380                      | (1,380)                          | —                | —                        |
| <b>Net movement in funds</b>         |      | <u>(8,210)</u>             | <u>—</u>                         | <u>(8,210)</u>   | <u>(14,914)</u>          |
| <b>Reconciliation of funds</b>       |      |                            |                                  |                  |                          |
| Total funds brought forward          |      | 77,603                     | —                                | 77,603           | 92,517                   |
| <b>Total funds carried forward</b>   |      | <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<br>£ | 2020<br>£ |
|---|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible fixed assets                                 | 14   | 2,832     | —         |
| <b>Current assets</b>                                 |      |           |           |
| Debtors   | 15   | 13,599    | 25,040    |
| Cash at bank and in hand                              |      | 55,430    | 54,948    |
|   |      | 69,029    | 79,988    |
| <b>Creditors: amounts falling due within one year</b> | 16   | 2,468     | 2,385     |
| <b>Net current assets</b>                             |      | 66,561    | 77,603    |
| <b>Total assets less current liabilities</b>          |      | 69,393    | 77,603    |
| <b>Net assets</b>                                     |      | 69,393    | 77,603    |
| <b>Funds of the charity</b>                           |      |           |           |
| Unrestricted funds                                    |      | 69,393    | 77,603    |
| <b>Total charity funds</b>                            | 18   | 69,393    | 77,603    |

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<br>£      | 2020<br>£       |
|---|----------------|-----------------|
| <b>Cash flows from operating activities</b>                 |                |                 |
| 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                              | 4,730          | (12,659)        |
| Interest received   | —              | 17              |
| Net cash from/(used in) operating activities                | <u>4,730</u>   | <u>(12,642)</u> |
| <b>Cash flows from investing activities</b>                 |                |                 |
| Purchase of tangible assets                                 | (4,248)        | —               |
| Net cash used in investing activities                       | <u>(4,248)</u> | <u>—</u>        |
| <b>Net increase/(decrease) in cash and cash equivalents</b> | 482            | (12,642)        |
| <b>Cash and cash equivalents at beginning of year</b>       | <u>54,948</u>  | <u>67,590</u>   |
| <b>Cash and cash equivalents at end of year</b>             | <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

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### 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

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### 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

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### 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<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                            |                          |
| Donations type 1 | 528                        | 528                      | 4,576                      | 4,576                    |

### 5. Charitable activities

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



# Beacon Bolton Counselling Service

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 5. Charitable activities *(continued)*

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--|----------------------------|--------------------------|--------------------------|
| 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<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|---------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|
| Counselling   | 67,477                     | 14,067                   | 81,544                   |
| Support costs | 602                        | —                        | 602                      |
|               | <u>68,079</u>              | <u>14,067</u>            | <u>82,146</u>            |

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|
| 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<br>undertaken<br>directly | Support costs | Total funds<br>2021<br>£ | Total fund<br>2020<br>£ |
|------------------|--------------------------------------|---------------|--------------------------|-------------------------|
| 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<br>support costs<br>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:<br>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<br>£ |
|-------------------------|----------------|
| <b>Cost</b>             |                |
| At 1 April 2020         | —              |
| Additions               | 4,248          |
| <b>At 31 March 2021</b> | <b>4,248</b>   |
| <b>Depreciation</b>     |                |
| At 1 April 2020         | —              |
| Charge for the year     | 1,416          |
| <b>At 31 March 2021</b> | <b>1,416</b>   |
| <b>Carrying amount</b>  |                |
| <b>At 31 March 2021</b> | <b>2,832</b>   |
| At 31 March 2020        | —              |

### 15. Debtors

|                                | 2021<br>£     | 2020<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 11,599        | 25,040        |
| Prepayments and accrued income | 2,000         | —             |
|                                | <b>13,599</b> | <b>25,040</b> |

### 16. Creditors: amounts falling due within one year

|                                 | 2021<br>£    | 2020<br>£    |
|---------------------------------|--------------|--------------|
| Accruals and deferred income    | 1,346        | 1,192        |
| Social security and other taxes | 1,025        | 1,193        |
| Other creditors                 | 97           | —            |
|                                 | <b>2,468</b> | <b>2,385</b> |

### 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<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2021<br>£ |
|---------------|-------------------------|---------------|------------------|----------------|--------------------------|
| 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<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2020<br>£ |
|---------------|-------------------------|---------------|------------------|----------------|--------------------------|
| 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<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2021<br>£ |
|-------------------------------------|-------------------------|---------------|------------------|----------------|--------------------------|
| Restricted Fund 1 -<br>desc in a/cs | <u>—</u>                | <u>15,447</u> | <u>(14,067)</u>  | <u>(1,380)</u> | <u>—</u>                 |

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

### 19. Analysis of net assets between funds

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

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

# Beacon Bolton Counselling Service

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 20. Analysis of changes in net debt

|                          | At 1 April<br>2020 | Cash flows | At 31 March<br>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**

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**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<br>£      | 2020<br>£       |
|--|----------------|-----------------|
| <b>Income and endowments</b>                                   |                |                 |
| <b>Donations and legacies</b>                                  |                |                 |
| Donations type 1   | 528            | 4,576           |
| <b>Charitable activities</b>                                   |                |                 |
| 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>   |
| <b>Investment income</b>                                       |                |                 |
| Bank interest receivable type 1                                | —              | 17              |
| <b>Total income</b>  | <u>73,936</u>  | <u>71,419</u>   |
| <b>Expenditure</b>   |                |                 |
| <b>Expenditure on charitable activities</b>                    |                |                 |
| 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>   |
| <b>Total expenditure</b>                                       | <u>82,146</u>  | <u>86,333</u>   |
| <b>Net expenditure</b>   | <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<br>£            | 2020<br>£            |
|--|----------------------|----------------------|
| <b>Expenditure on charitable activities</b>                |                      |                      |
| <b>Counselling</b>   |                      |                      |
| <b><i>Activities undertaken directly</i></b>               |                      |                      |
| 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>        |
| <b>Governance costs</b>                                    |                      |                      |
| Governance costs - accountancy fees                        | <u>602</u>           | <u>600</u>           |
| <b>Expenditure on charitable activities</b>                | <u><u>82,146</u></u> | <u><u>86,333</u></u> |