

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

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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.

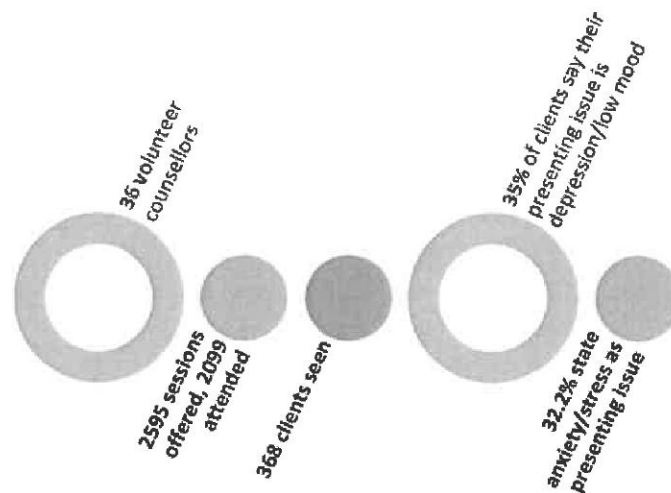
We also pay tribute to our staff team, both paid and unpaid. In a year when there were continuing concerns about the impact of Covid 19 on both their personal and professional lives, they continued to offer unwavering support to Beacon Bolton Counselling Service for the benefit of the people of Bolton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

Beacon Bolton Counselling Service

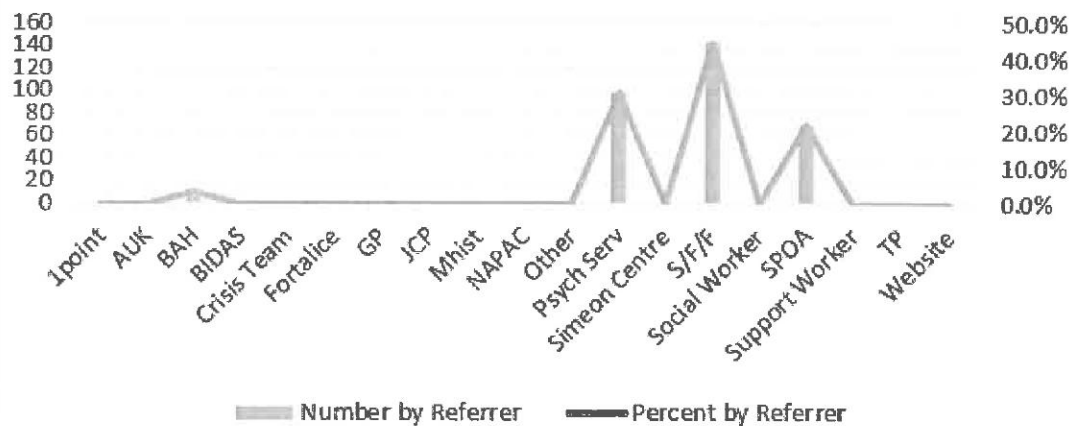
Trustees' Annual Report *(continued)*

Year ended 31 March 2022

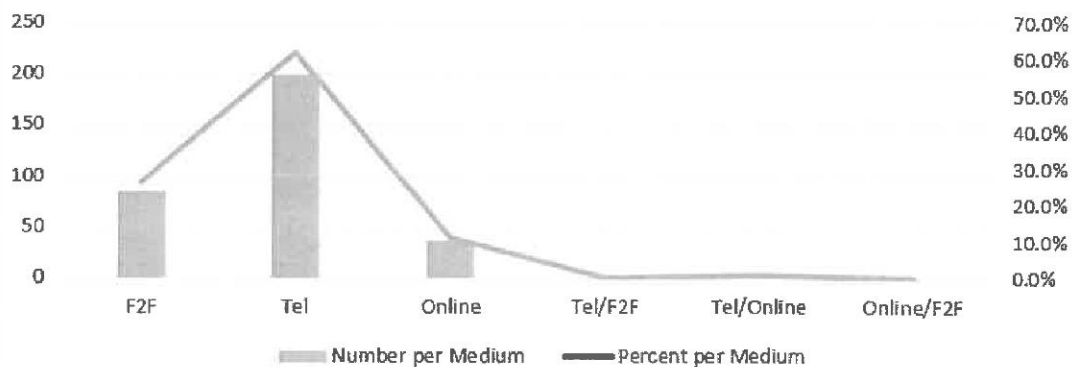
SERVICE STATS



Beacon Stats 2021-22 - Referrers



Beacon Stats 2021-22 - Therapy Medium

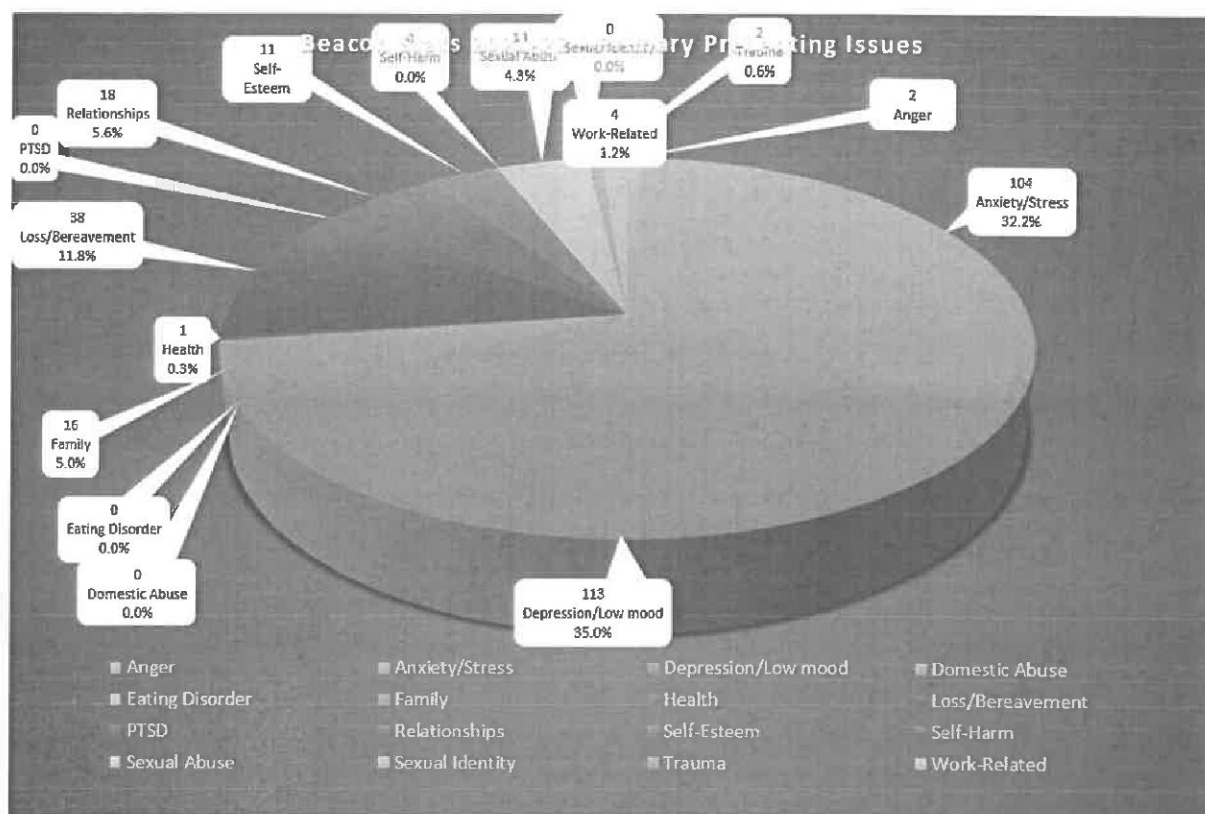


Beacon Bolton Counselling Service

Trustees' Annual Report (continued)

Year ended 31 March 2022

SERVICE STATS (continued)

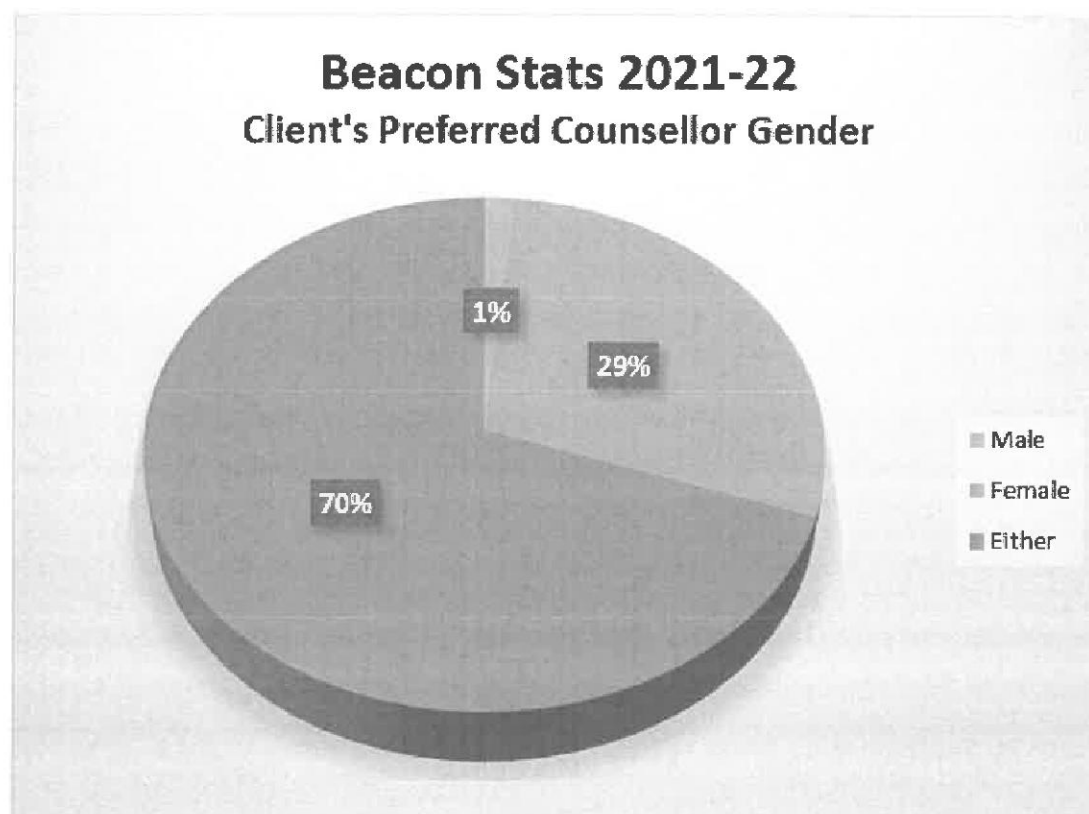
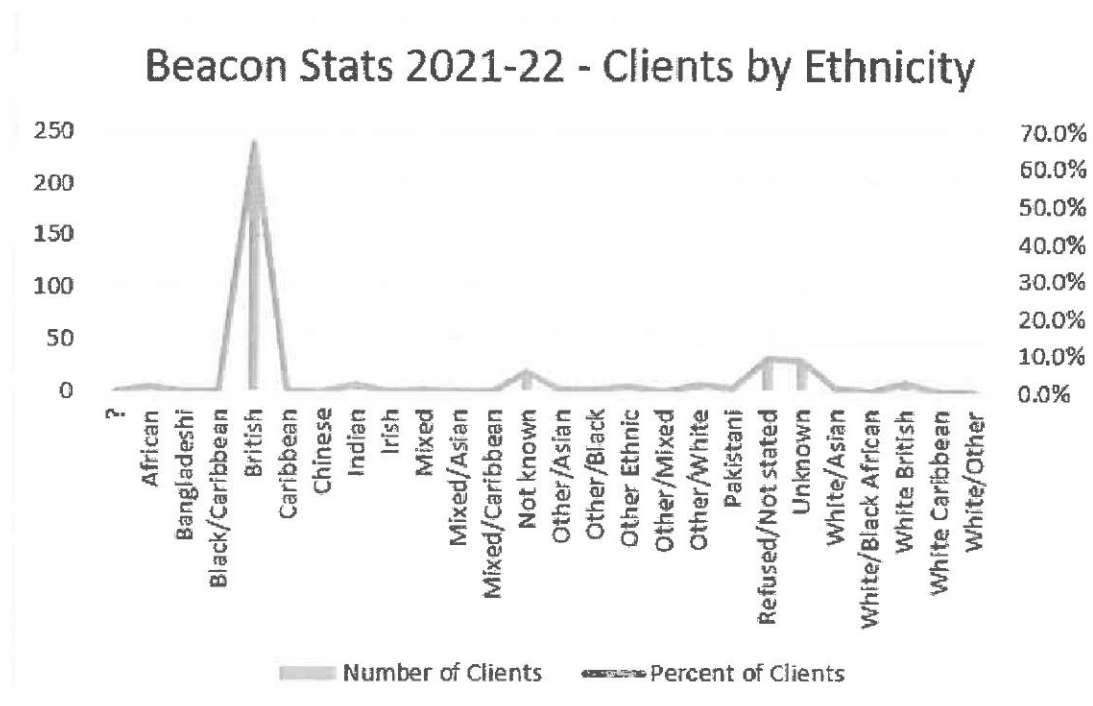


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

DEMOGRAPHIC INFORMATION (CLIENTS)

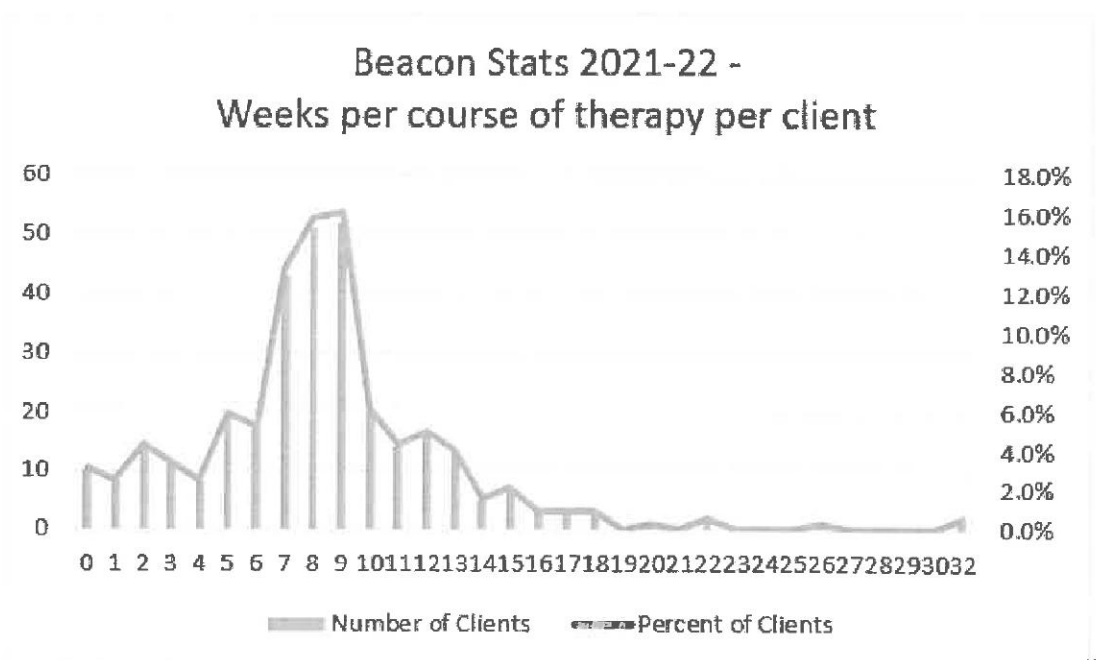
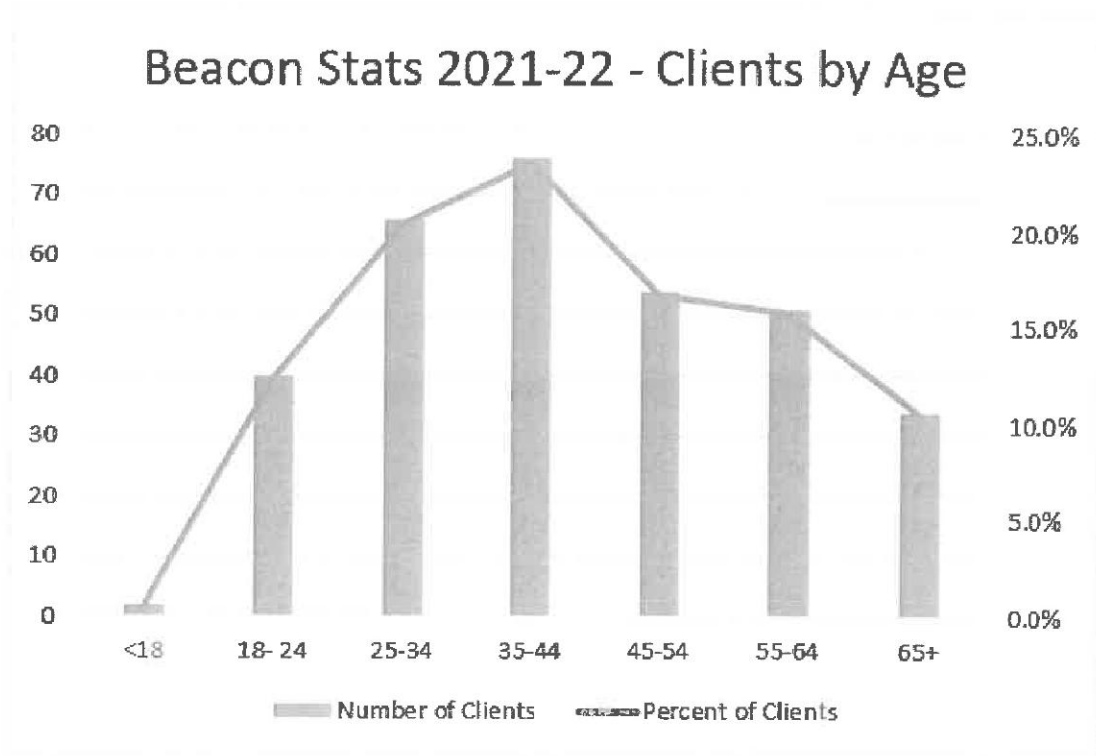


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

DEMOGRAPHIC INFORMATION (CLIENTS) *(continued)*

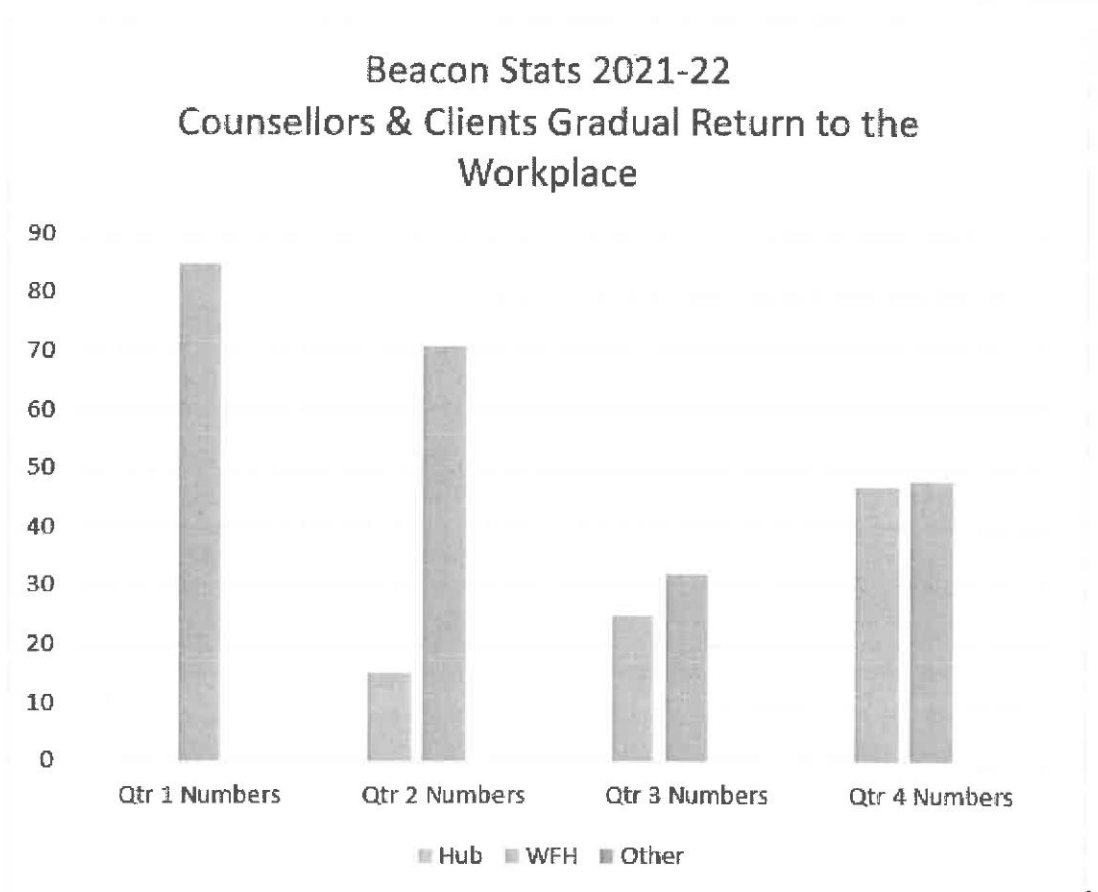
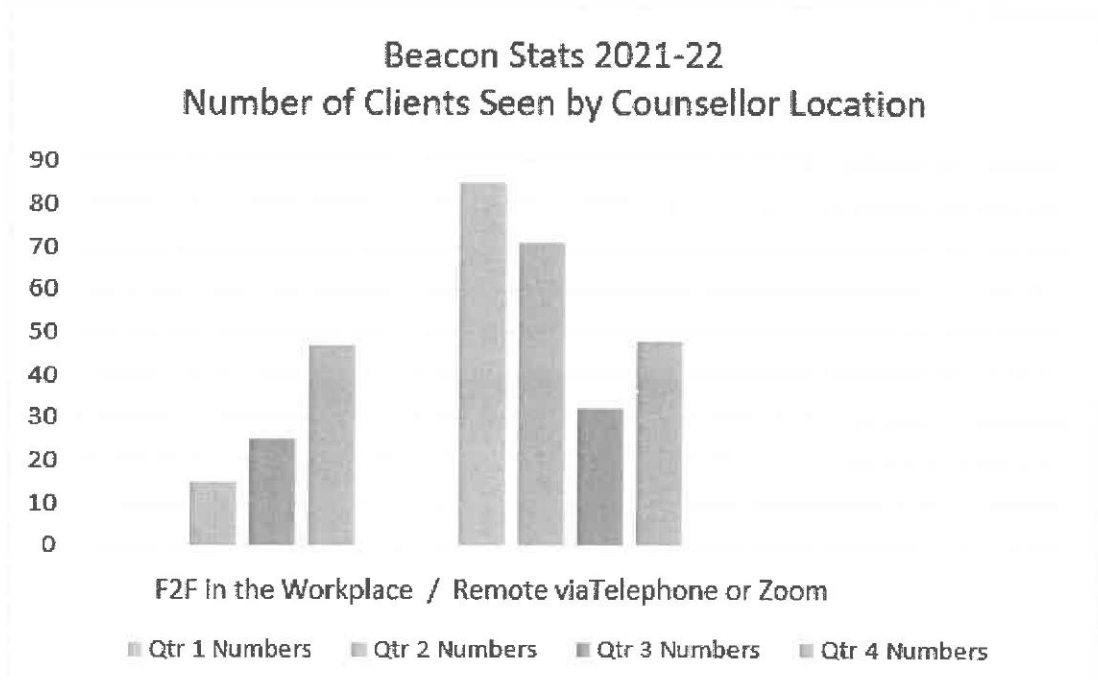


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

COUNSELLOR STATS

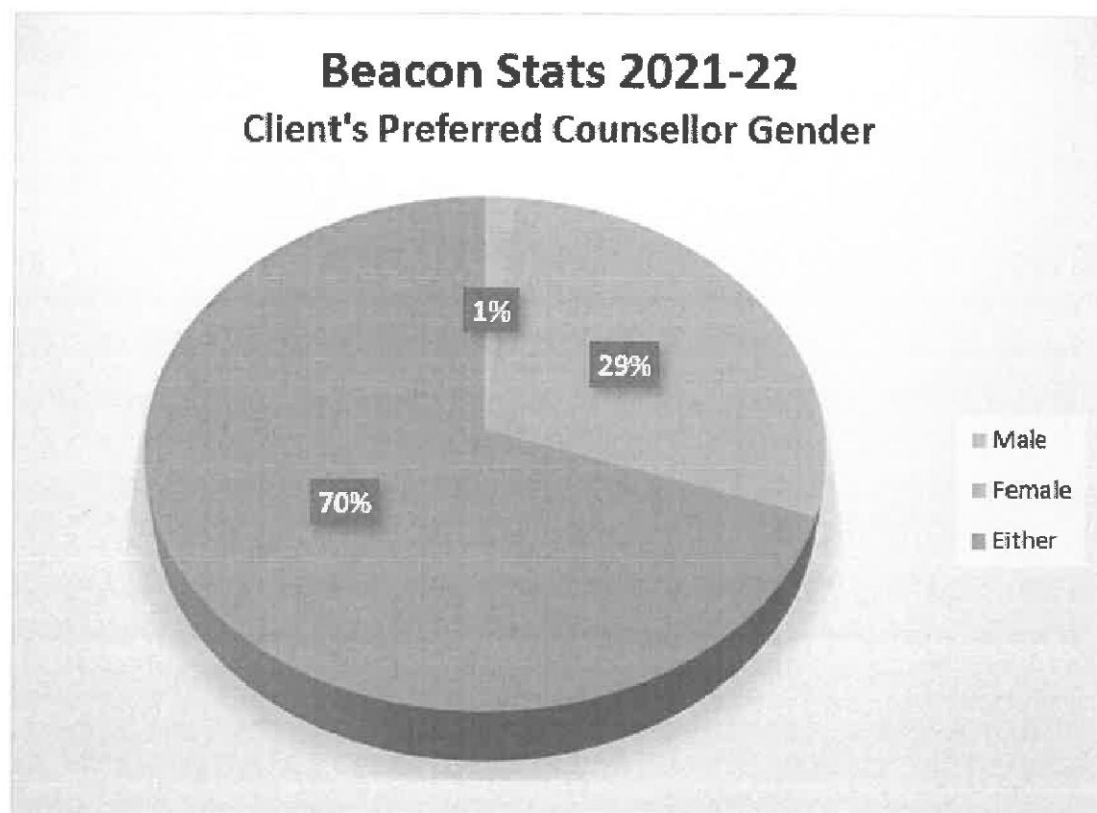
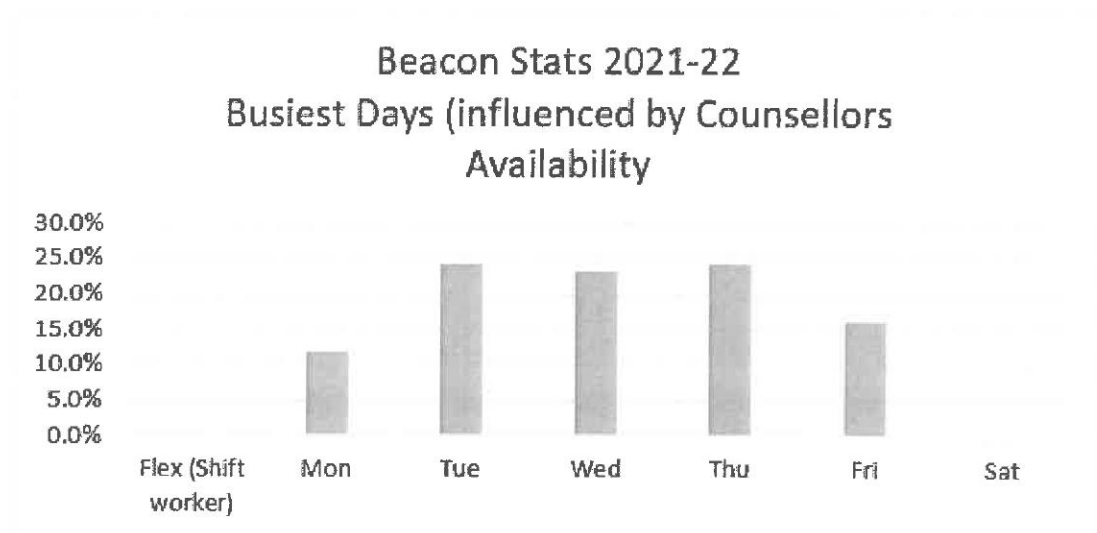


Beacon Bolton Counselling Service

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	(18,263)	4,730
Net cash (used in)/from operating activities	(18,263)	4,730
Cash flows from investing activities		
Purchase of tangible assets	—	(4,248)
Net cash used in investing activities	—	(4,248)
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	37,167	55,430

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	—	—	—
	64,159	—	64,159

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	<u>4,248</u>
Depreciation	
At 1 April 2021	1,416
Charge for the year	<u>1,416</u>
At 31 March 2022	<u>2,832</u>
Carrying amount	
At 31 March 2022	<u>1,416</u>
At 31 March 2021	<u>2,832</u>

14. Debtors

	2022 £	2021 £
Trade debtors	16,245	11,599
Prepayments and accrued income	—	<u>2,000</u>
	<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	<u>536</u>	<u>97</u>
	<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 2022 £
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 2021 £
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	(5,167)	(5,167)
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	(2,468)	(2,468)
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>