

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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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 Mrs Rita Liddell Mr David Carabine Mr David Tucker Mr Andrew Gill	(14 January 2019) (7 March 2019) (resigned December 2022) (31 October 2022) (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.

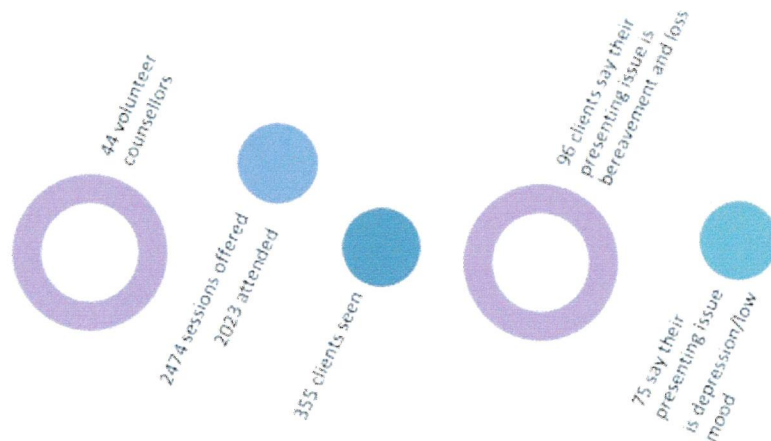
We also pay tribute to our staff team, both paid and unpaid. They have continued to offer unwavering support to Beacon Bolton Counselling Service for the benefit of the people of Bolton and all those who use the service. Thank you for all you do.

Beacon Bolton Counselling Service

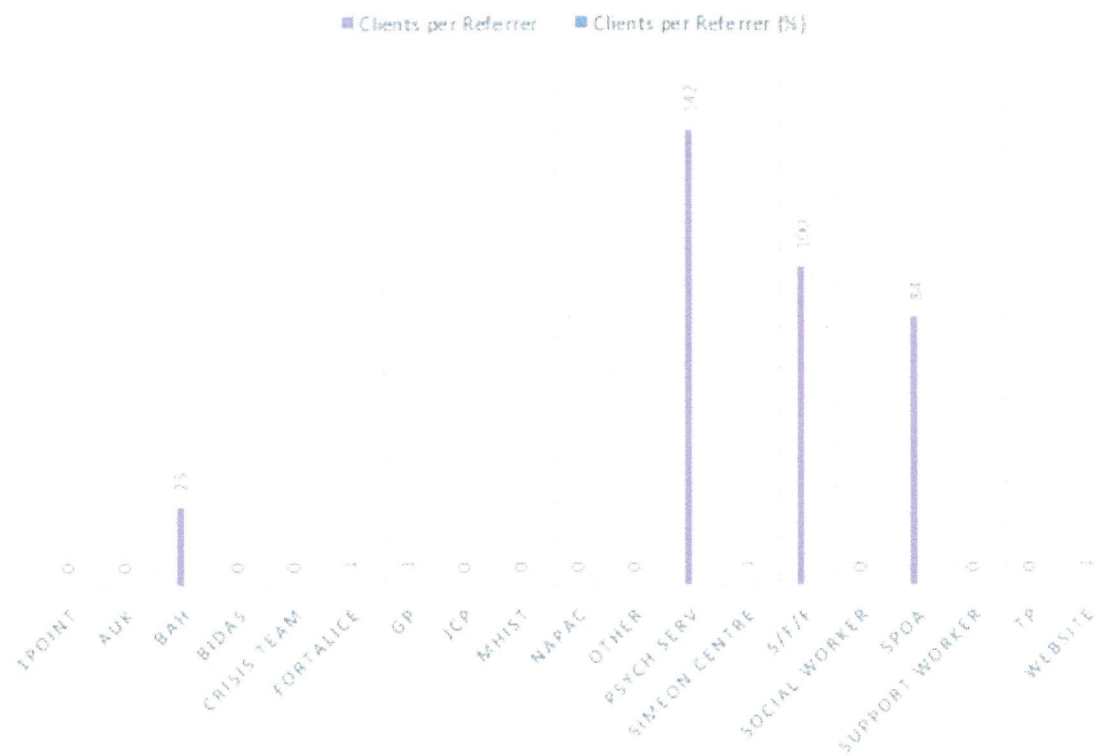
Trustees' Annual Report *(continued)*

Year ended 31 March 2023

SERVICE STATS



NUMBER OF CLIENTS PER REFERRAL ROUTE

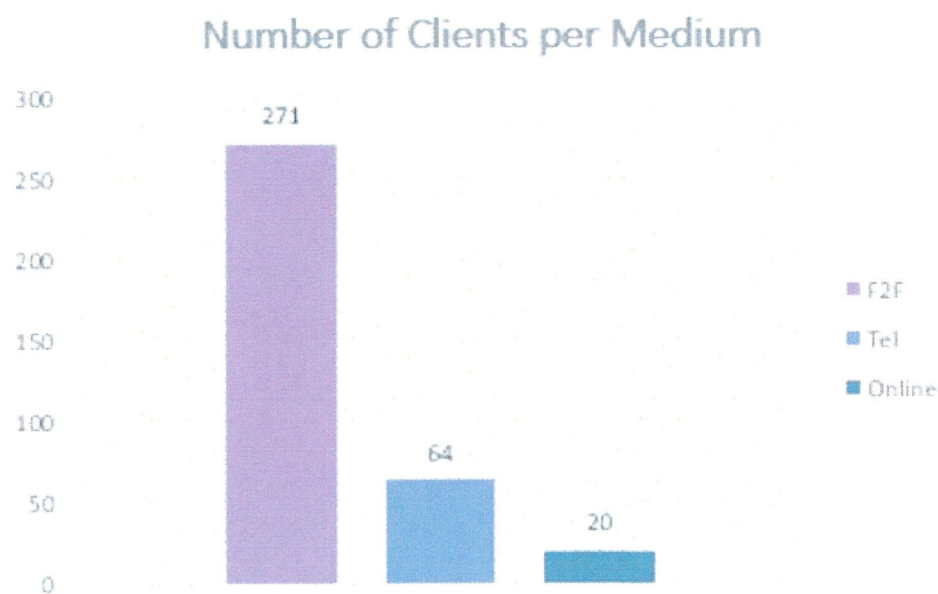
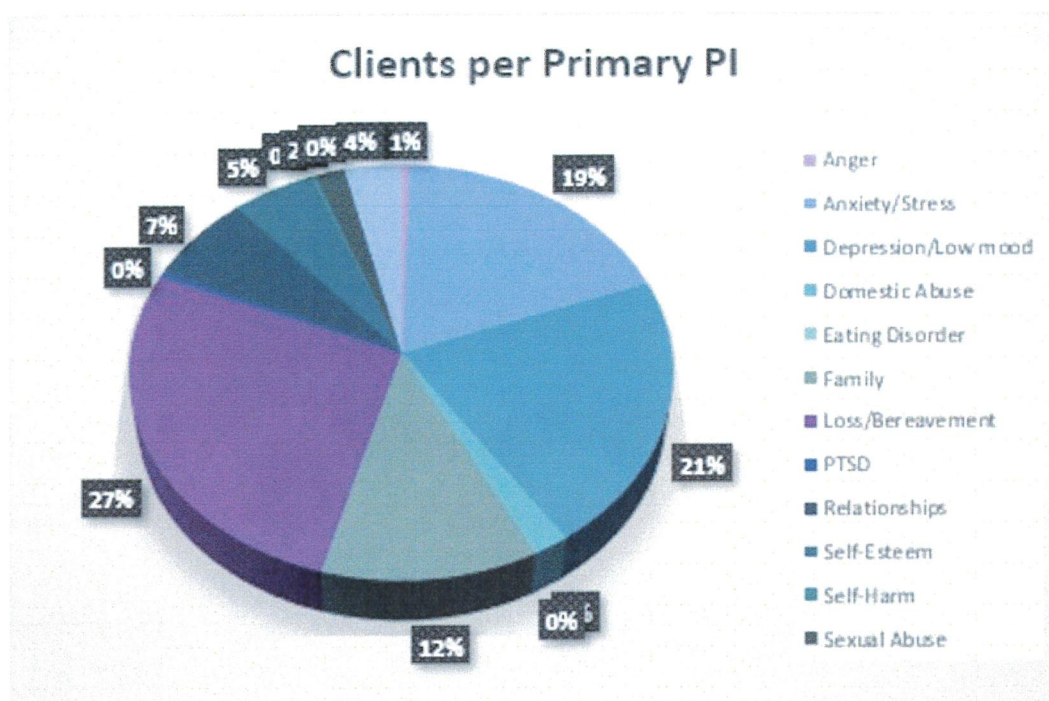


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

SERVICE STATS (continued)



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

SERVICE STATS (continued)



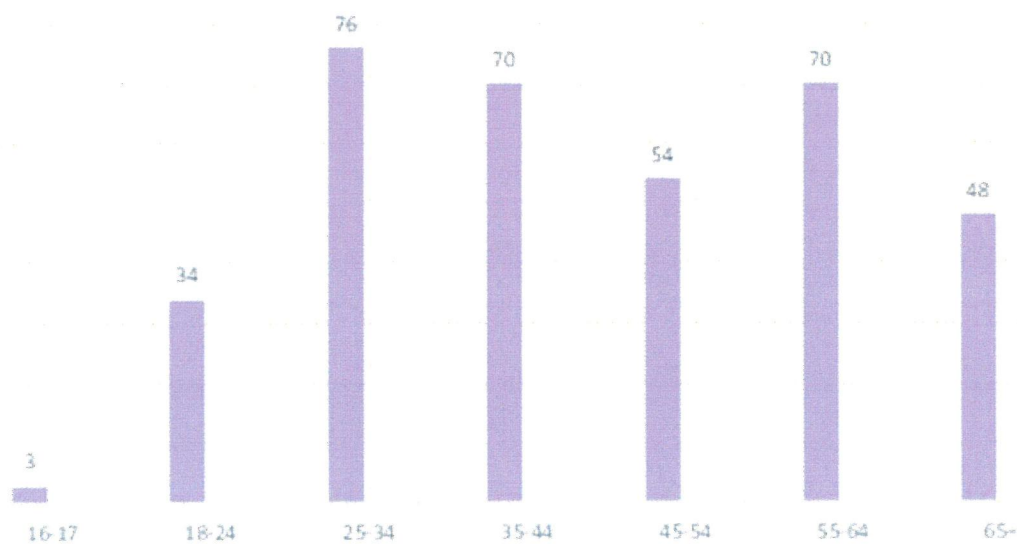
Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

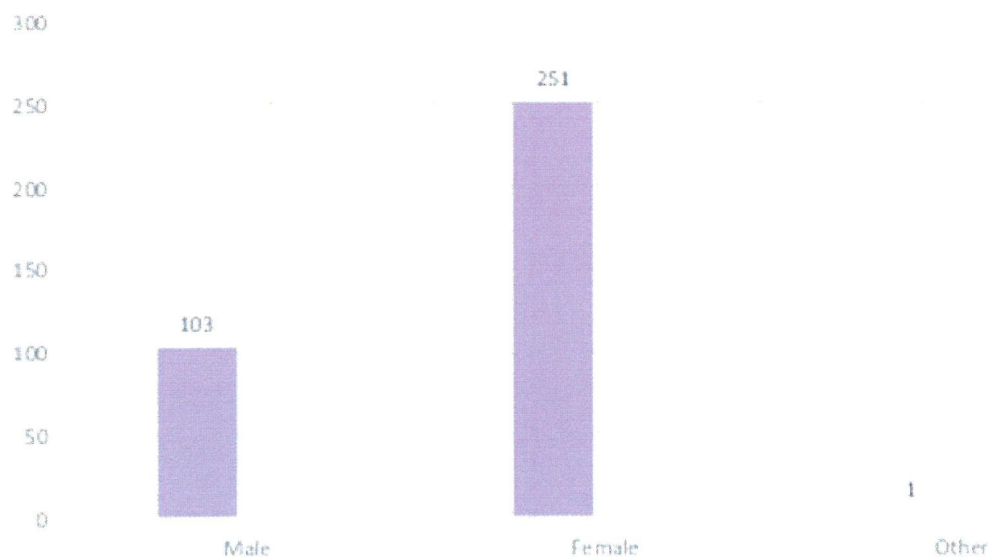
Year ended 31 March 2023

DEMOGRAPHIC INFORMATION (CLIENTS)

Number of Clients per Age Range



Number of clients by Gender

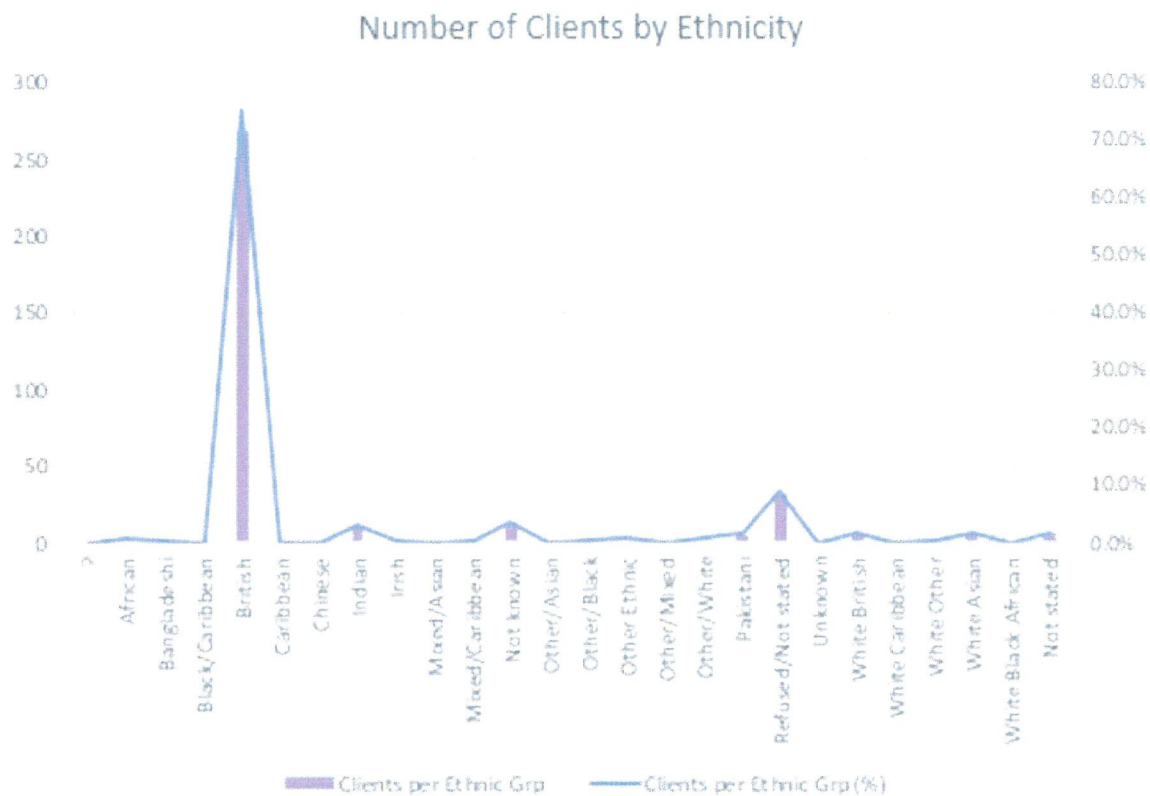


Beacon Bolton Counselling Service

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
		40,904	53,412
Creditors: amounts falling due within one year	15	3,189	5,167
Net current assets		37,715	48,245
Total assets less current liabilities		37,715	49,661
Net assets		37,715	49,661
Funds of the charity			
Restricted funds		609	—
Unrestricted funds		37,106	49,661
Total charity funds	17	37,715	49,661

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	<u>74,517</u>	<u>74,517</u>	<u>64,159</u>	<u>64,159</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Counselling	87,856	2,024	89,880
Support costs	<u>1,200</u>	<u>—</u>	<u>1,200</u>
	<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	<u>1,800</u>	<u>—</u>	<u>1,800</u>
	<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	<u>—</u>	<u>1,200</u>	<u>1,200</u>	<u>1,800</u>
	<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	<u>4,248</u>
Depreciation	
At 1 April 2022	2,832
Charge for the year	<u>1,416</u>
At 31 March 2023	<u>4,248</u>
Carrying amount	
At 31 March 2023	<u>—</u>
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>