

Beacon Bolton Counselling Service
Unaudited Financial Statements
31 March 2025

ALEXANDER BURSK LIMITED

Accountants
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Beacon Bolton Counselling Service

Financial Statements

Year ended 31 March 2025

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Beacon Bolton Counselling Service

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

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

The trustees

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

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

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

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

GOVERNING DOCUMENT

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

OBJECTIVES

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

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

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

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

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

APPOINTMENT OF TRUSTEES

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

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

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

ORGANISATIONAL STRUCTURE

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

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

RISK MANAGEMENT

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

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

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

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

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

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

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

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

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

CORE COUNSELLING ACTIVITIES

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

ONE TO ONE

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

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

SEXUAL ABUSE VICTIM SUPPORT (SAVS)

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

SERVICE DELIVERY

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

68 clients seen

538 appointments offered

397 sessions attended

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

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

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

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

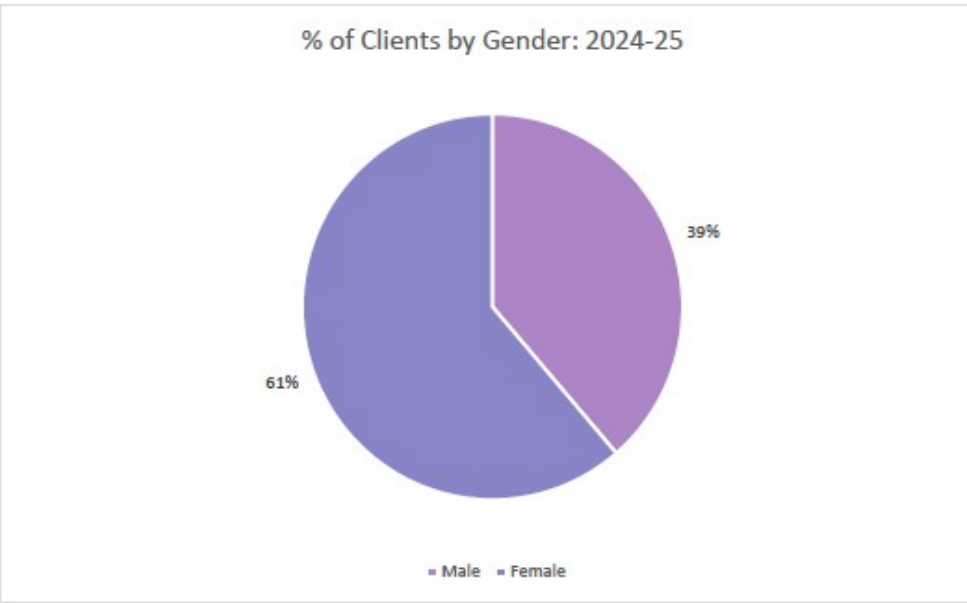
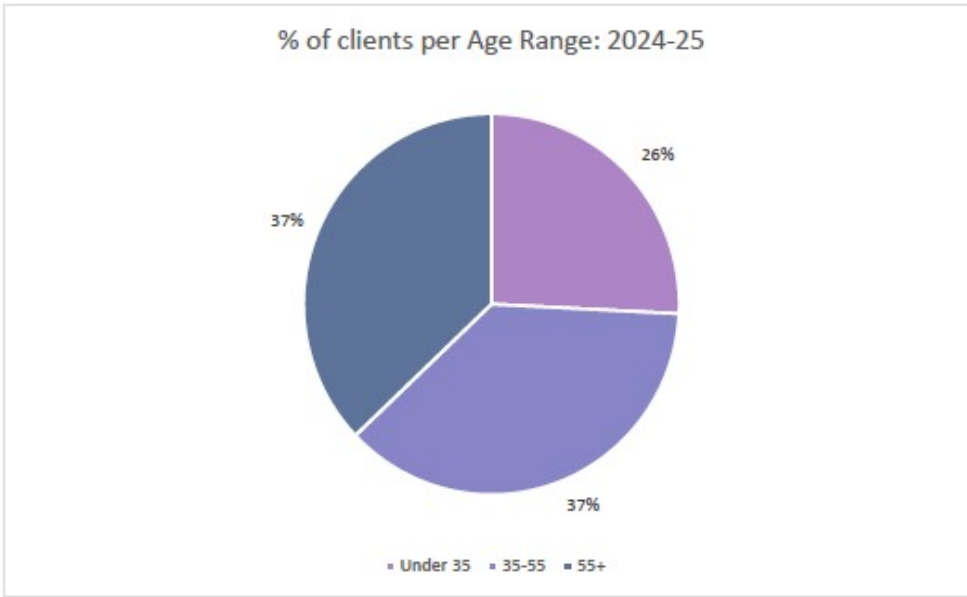
SERVICE STATS



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

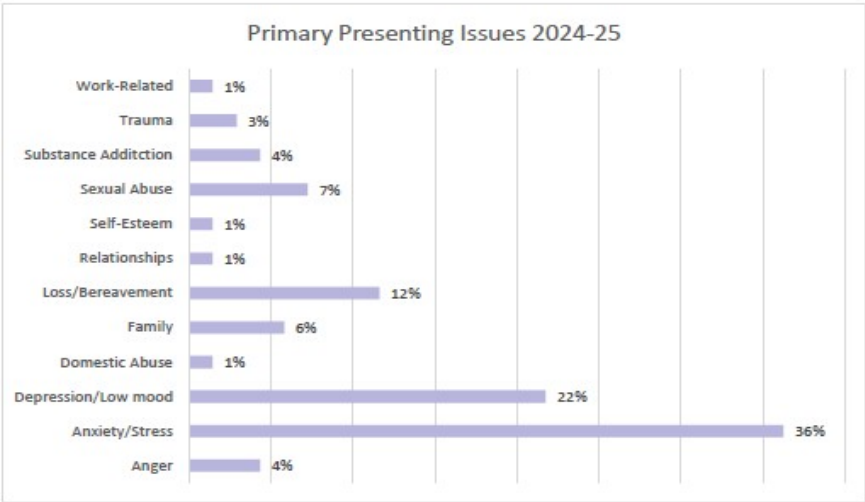
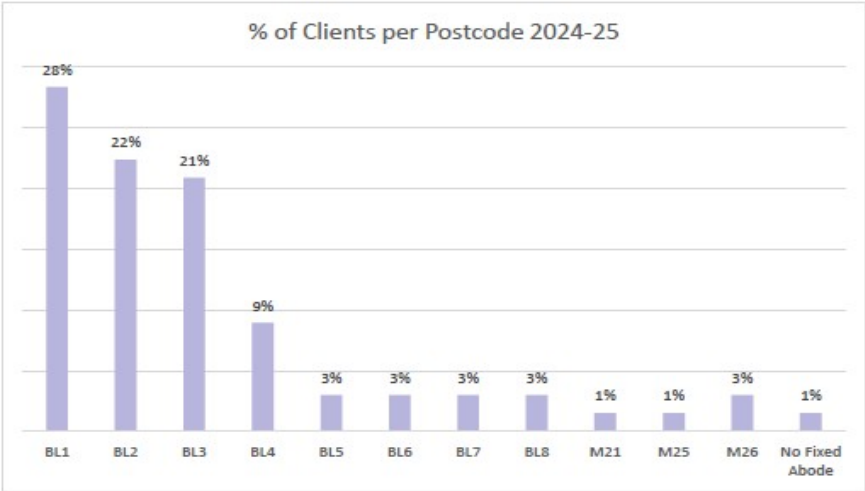


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

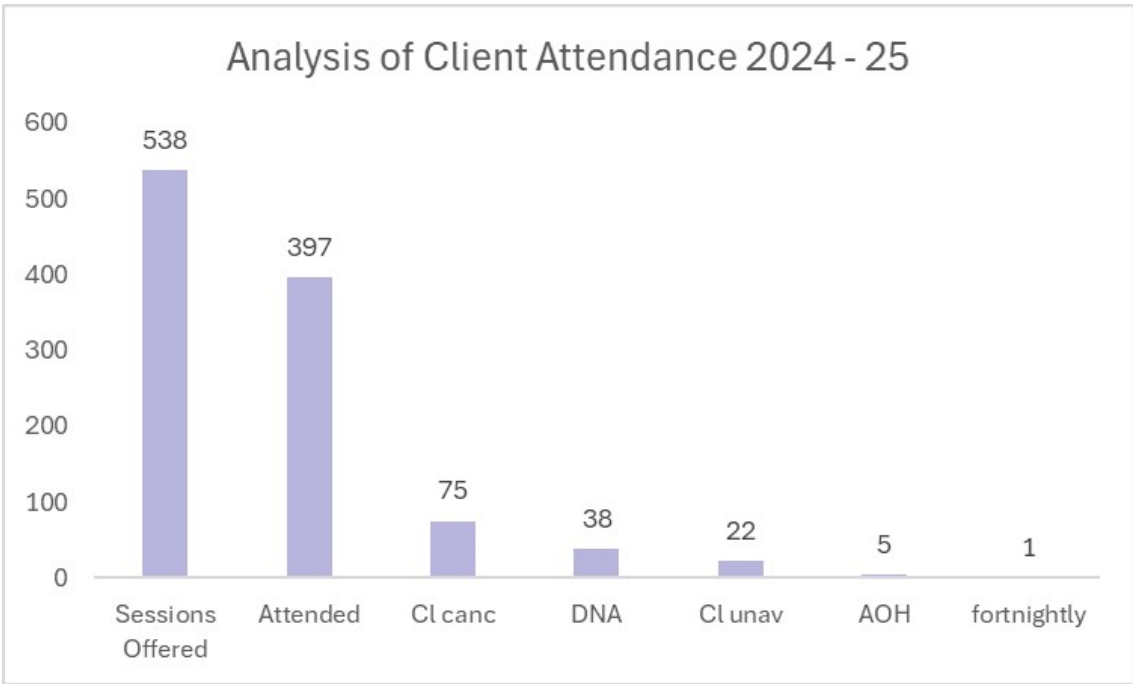


Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*



Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Client Feedback

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

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

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

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

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

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

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

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

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

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

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

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

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

BEACON BOLTON COUNSELLING SERVICE

Registered Charity CIO Number: 1181596

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

PRINCIPAL FUNDING SOURCES

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

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

FINANCIAL RISK

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

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

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

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

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

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

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

RESERVES POLICY

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

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

Beacon Bolton Counselling Service

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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

Andrew Gill, Anne Gill, David Tucker, Pamela Duxbury

Signed on behalf of the Board of Trustees

Andrew Gill (Chair)

Beacon Bolton Counselling Service

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

Year ended 31 March 2025

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

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

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

Alexander Bursk Ltd
Accountants

Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Beacon Bolton Counselling Service

Statement of Financial Activities

Year ended 31 March 2025

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

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

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

Beacon Bolton Counselling Service

Statement of Financial Position

31 March 2025

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

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

Mr Andrew Gill
Trustee

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

Beacon Bolton Counselling Service

Statement of Cash Flows

Year ended 31 March 2025

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

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

Beacon Bolton Counselling Service

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

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

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

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

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

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

Depreciation

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

Equipment - 33% straight line

Impairment of fixed assets

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

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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

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

Financial instruments

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

Defined contribution plans

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

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

4. Donations and legacies

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

5. Charitable activities

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

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Counselling	41,280	–	41,280
Support costs	661	–	661
	<u>41,941</u>	<u>–</u>	<u>41,941</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Counselling	82,951	609	83,560
Support costs	1,200	–	1,200
	<u>84,151</u>	<u>609</u>	<u>84,760</u>

7. Expenditure on charitable activities by activity type

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

8. Independent examination fees

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

9. Staff costs

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

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

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

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

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Trustee remuneration and expenses

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

11. Tangible fixed assets

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

12. Debtors

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

13. Creditors: amounts falling due within one year

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

14. Pensions and other post retirement benefits

Defined contribution plans

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

Beacon Bolton Counselling Service

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds

Unrestricted funds

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

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

16. Analysis of net assets between funds

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

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

17. Analysis of changes in net debt

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

18. Related parties

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