

**ABACUS COUNSELLING SERVICES LIMITED**  
(A Company Limited by Guarantee with no share capital)

**Legal and Administrative Information for the Year Ended 31 March 2012**

<b>Directors/Trustees</b>	Mervyn Lewis - Chairperson Stella Roberts Justine Lovell
<b>Secretary</b>	Stella Roberts
<b>Registered Office</b>	8 Queen Victoria Road Coventry CV1 3JH
<b>Registered Company Number</b>	03690653 (England and Wales)
<b>Registered Charity Number</b>	1076767
<b>Independent Examiner</b>	Brandon Accountancy Suite 2 The Koco Building The Arches Spon End Coventry CV1 3JQ
<b>Bankers</b>	Lloyds TSB Bank plc Hertford Street Coventry

MONDAY



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## **ABACUS COUNSELLING SERVICES LIMITED**

(A Company Limited By Guarantee with no share capital)

### **Directors' Report for the Year ended 31 March 2012**

The trustees of the charity are also directors for the purposes of the Companies Act submit their annual report along with the financial statements for the year ended 31 March 2012. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005, in preparing the annual report and financial statements. This report has also been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006, relating to small companies and with the Financial Reporting Standards for Smaller Entities, also with the accounting policies set out on page 7 and comply with other applicable accounting standards.

The company is a charitable Company Limited by Guarantee and having no share capital, which is governed by a Memorandum and Articles of Association.

Abacus Counselling Services Limited became incorporated in England and Wales under number 03690653 on 31 December 1998 as amended by special resolution of 7 July 1999. The company became a registered charity under number 1076767 on 28 July 1999.

### **Objects**

- a) to educate the public with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching personal and family life
- b) to safeguard and protect the good health, both mental and physical of adults and children and to relieve poverty, hardship and distress caused by the break-up of the and personal relationships

### **Organisation**

The directors who have served during the year and since the year end are set out on page 1 and meet on a regular basis. The directors have ultimate control over all the affairs of the company.

### **Achievements and Performance**

The statement of activities for the year is set out on page 5 of the accounts. In summary, the incoming resources for the year amounted to £137,898 (2011 - £114,043) with the main resources coming from The Big Lottery and School Cluster Grants. The expenditure was £132,046 (2011 - £110,542), with the main expense being salaries.

### **Risk management**

The directors conduct its own review of major risks to which the charitable company is exposed. These procedures are periodically reviewed to ensure that they still meet the needs of the charitable company and are as follows:

- an annual review of the risks which the charitable company may face,
- the establishment of systems and procedures to mitigate those risks identified,
- the implementation of procedures designed to minimise any potential impact on the charitable company should any of those risks materialise

## **ABACUS COUNSELLING SERVICES LIMITED**

(A Company Limited By Guarantee and with no share capital)

### **Directors' Report for the year ended 31 March 2012**

(Continued)

#### **Directors' responsibilities**

The law applicable to companies and charities in England and Wales requires the directors to prepare financial statements for each financial year which give a true and fair view of the financial activities carried out during the year and its financial position at the end of the year. In preparing financial statements the directors should follow best practice and

- select suitable accounting policies and then apply consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the company and which enable them to ensure that the financial statements comply with the applicable accounting standards. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Independent Examiner**

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Board of Directors and signed on its behalf by

Director.

*M. T. Lewis*

Date

*18/12/12*

Print Name ...

*M. T. Lewis*

## **ABACUS COUNSELLING SERVICES LIMITED**

(A Company Limited By Guarantee with no share capital)

### **Independent Examiners' report to the Trustees of Abacus Counselling Services Limited in respect of the year ended 31 March 2012**

We report on the accounts of the Charity for the year ended 31 March 2012, which we set out on pages 5 to 9

#### **Respective responsibilities of directors and examiners'**

As described on pages 2 and 3 the directors are responsible for the preparation of financial statements. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records, information and explanations supplied to us

#### **Basis of independent examiners' report**

Our examination has been prepared in accordance with the general directions given by the Charity Commissioners and the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standards for Smaller Entities. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given in the accounts

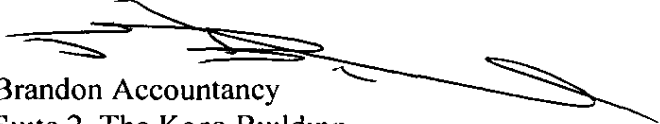
#### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention

- (1) which gives us reasonable cause to believe that, in any material respect the requirements
- a) to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006 and Section 41 of the Charities Act, and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met, or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Brandon Accountancy  
Suite 2, The Koco Building  
The Arches, Spon End  
Coventry CV1 3JQ

12 December 2012

**ABACUS COUNSELLING SERVICES LIMITED**

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**Statement of Financial Activities for the Year Ended 31 March 2012**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2012 £	2011 £
<b>Income &amp; Expenditure</b>					
<b>Incoming Resources:</b>					
Primary Care Trust		8,400	0	8,400	6,300
Big Lottery - Reaching Communities		0	88,617	88,617	92,613
Big Lottery - Support and Change		0	10,000	10,000	0
School Cluster Grant		0	29,554	29,554	13,678
Donations		300	0	300	1,452
Write off debt from 2004/5		1,027	0	1,027	0
Other Income		0	0	0	0
<b>Total Incoming Resources</b>		<b>9,727</b>	<b>128,171</b>	<b>137,898</b>	<b>114,043</b>
<b>Resources Expended:</b>					
Direct Charitable Expenditure	3	8,400	118,203	126,603	103,945
Management and Administration	4	0	4,246	4,246	5,365
Publicity		0	1,198	1,198	1,231
<b>Total Resources Expended</b>		<b>8,400</b>	<b>123,646</b>	<b>132,046</b>	<b>110,542</b>
<b>Net Movement in Funds</b>		<b>1,327</b>	<b>4,525</b>	<b>5,852</b>	<b>3,502</b>
<b>Fund balance brought forward</b>		<b>4,156</b>	<b>18,187</b>	<b>22,344</b>	<b>18,842</b>
<b>Fund Balance carried forward</b>		<b>5,483</b>	<b>22,713</b>	<b>28,196</b>	<b>22,344</b>

The notes on page 7 and 9 form part of this financial statement

**ABACUS COUNSELLING SERVICES LIMITED**  
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**Balance Sheet for the Year Ended 31 March 2012**

	Notes	£	2012 £	2011 £
<b>Fixed Assets</b>				
Tangible Assets	7		934	1,080
<b>Current Assets</b>				
Debtors	6	0		2,404
Bank Account		30,537		21,735
Cash In Hand		21		59
		30,558		24,197
<b>Current Liabilities</b>				
Creditors	5	3,296		2,933
			27,262	21,263
<b>Net Assets</b>			<b>28,196</b>	<b>22,344</b>
Represent by				
Unrestricted Income Funds			5,483	4,156
Restricted Income Funds			22,713	18,187
<b>Total Funds</b>	8		<b>28,196</b>	<b>22,344</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012

The directors have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Directors on \_\_\_\_\_ and were signed on its behalf by

Director



Print Name

M.T. Lewis

The notes on page 7 and 9 form part of this financial statement

## **ABACUS COUNSELLING SERVICES LIMITED**

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### **Notes to the Financial Statement for the Year Ended 31 March 2012**

#### **Note 1 Accounting policies**

- (a) The financial statements have been prepared under the going concern basis and the special provision of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Small Entities (effective April 2008)  
The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in the Charities Act in March 2005 and other applicable accounting standards
- (b) The charity is a Company Limited by Guarantee. The directors of the company are also trustees and are named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity
- (c) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included
- (d) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Activities in the year in which they are receivable
- (e) Incoming resources from investments is included when receivable
- (f) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered
- (g) Resources expended are allocated to the particular activity where the cost relates directly to the activity
- (h) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 3 years for computers and 5 years for door entry system
- (i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further purpose and are available as general funds
- (j) Designated funds are unrestricted funds earmarked by the management committee for particular purposes
- (k) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs

#### **Note 2 Taxation**

As a charity, Abacus Counselling Services is exempt from Corporation Tax on income and gains falling within section 505 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects

**ABACUS COUNSELLING SERVICES LIMITED**

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**Notes to the Financial Statement for the Year Ended 31 March 2012**

	Unrestricted Funds £	Restricted Funds £	Total 2012 £	2011 £
<b>Note 3 Direct Charitable Expenditure</b>				
Salaries and NIC	0	62,327	62,327	60,643
Counselling Fees	8,400	38,855	47,255	25,595
Heat and Light	0	839	839	775
Rent	0	9,615	9,615	9,765
Business Rates	0	524	524	467
Water Rates	0	48	48	50
Telephone and Internet	0	818	818	1,132
I T Costs	0	230	230	102
Post, Print and Stationery	0	731	731	1,290
Hospitality and Refreshments	0	2,277	2,277	2,230
Training and Workshop	0	860	860	1,391
Equipment	0	393	393	0
Depreciation	0	684	684	505
	<u>8,400</u>	<u>118,203</u>	<u>126,603</u>	<u>103,945</u>
<b>Note 4 Management and Administration</b>				
Insurance	0	348	348	618
Travel Expenses	0	407	407	366
Health Care	0	1,650	1,650	388
Payroll Administration	0	375	375	415
Premises and Maintenance	0	215	215	1,472
Subscriptions and Licences	0	194	194	593
Cleaning	0	423	423	303
Year End Accounts	0	600	600	550
Publications and Information	0	34	34	0
Council Tax Bid	0	0	0	561
Miscellaneous	0	0	0	100
	<u>0</u>	<u>4,246</u>	<u>4,246</u>	<u>5,365</u>
<b>Note 5 Creditors</b>				
Premises and Maintenance	0	0	0	70
Salaries and NIC	0	2,666	2,666	1,326
Rent	0	0	0	600
Disability Audit	0	0	0	357
Payroll Administration	0	30	30	30
Year End Accounts	0	600	600	550
	<u>0</u>	<u>3,296</u>	<u>3,296</u>	<u>2,933</u>



**ABACUS COUNSELLING SERVICES LIMITED**  
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**Notes to the Financial Statement for the Year Ended 31 March 2012**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2012 £</b>	<b>2011 £</b>
<b>Note 6 Debtors</b>				
Rent	0	0	0	2,404
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,404</u>

**Note 7 Tangible Fixed Assets**

	<b>Door Entry System £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 April 2011	958	940	1,899
Additions	0	538	538
Disposals	0	0	0
<b>As at 31 March 2012</b>	<u><b>958</b></u>	<u><b>1,478</b></u>	<u><b>2,437</b></u>
<b>Depreciation</b>			
As at 1 April 2011	192	627	819
Charges for year	192	493	684
Disposals	0	0	0
<b>As at 31 March 2012</b>	<u><b>383</b></u>	<u><b>1,120</b></u>	<u><b>1,503</b></u>
<b>Net Book Value</b>			
<b>at 31 March 2012</b>	<b>575</b>	<b>359</b>	<b>934</b>
<b>at 31 March 2011</b>	767	313	1,080

**Note 8 Total Funds Breakdown**

	<b>2012</b>	<b>2011</b>
<b>Unrestricted Income Funds</b>		
General Purposes Fund	<u>5,483</u>	<u>4,156</u>
<b>Restricted Income Funds.</b>		
Big Lottery - Reaching Communities	12,713	18,187
Big Lottery - Support and Change	<u>10,000</u>	<u>0</u>
<b>Total Funds</b>	<u><b>28,196</b></u>	<u><b>22,344</b></u>