

# *Brandon Accountancy*

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## **ABACUS COUNSELLING SERVICES LIMITED**

(A Company limited by Guarantee with no share capital)

**Financial Statement for the Year Ended 31 March 2013**

Registered Charity No 1076767

Registered Company No 03690653

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

**Legal and Administrative Information for the Year Ended 31 March 2013**

<b>Directors/Trustees</b>	Mervyn Lewis - Chairperson Stella Roberts Justine Lovell
<b>Secretary</b>	Stella Roberts
<b>Registered Office</b>	4 Queen Victoria Road Coventry CV1 3JH
<b>Registered Company Number</b>	03690653 (England and Wales)
<b>Registered Charity Number</b>	1076767 (England and Wales)
<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

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

**Directors' Report for the Year ended 31 March 2013**

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 2013. 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 £109,937 (2012 - £137,898) with the main resources coming from The Big Lottery and School Cluster Grants. The expenditure was £124,454 (2012 - £132,046), 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 2013**

(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



Date

15/12/13

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 2013**

We report on the accounts of the Charity for the year ended 31 March 2013, 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  
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Coventry CV1 3JQ

2nd December 2013

**ABACUS COUNSELLING SERVICES LIMITED**  
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**Statement of Financial Activities for the Year Ended 31 March 2013**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2013 £	2012 £
<b>Income &amp; Expenditure</b>					
<b>Incoming Resources:</b>					
Primary Care Trust		8,050	0	8,050	8,400
Big Lottery - Reaching Communities		0	0	0	88,617
Big Lottery - Reaching Communities		0	74,339	74,339	0
Big Lottery - Support and Change		0	0	0	10,000
School Cluster Grant		0	26,487	26,487	29,554
Donations		1,035	0	1,035	300
Write off debt from 2004/5		0	0	0	1,027
Other Income		27	0	27	0
<b>Total Incoming Resources</b>		<b>9,112</b>	<b>100,826</b>	<b>109,937</b>	<b>137,898</b>
<b>Resources Expended:</b>					
Direct Charitable Expenditure	3	9,863	106,303	116,165	126,603
Management and Administration	4	6,143	1,485	7,628	4,246
Publicity		660	0	660	1,198
General Running Costs		(-9,057)	9,057	0	0
<b>Total Resources Expended</b>		<b>7,610</b>	<b>116,844</b>	<b>124,454</b>	<b>132,046</b>
<b>Net Movement in Funds</b>		<b>1,502</b>	<b>(-16,019)</b>	<b>(-14,517)</b>	<b>5,852</b>
<b>Fund balance brought forward</b>		<b>5,483</b>	<b>22,713</b>	<b>28,196</b>	<b>22,344</b>
<b>Fund Balance carried forward</b>		<b>6,985</b>	<b>6,694</b>	<b>13,679</b>	<b>28,196</b>

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

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

**Balance Sheet for the Year Ended 31 March 2013**

	Notes	£	2013 £	2012 £
<b>Fixed Assets</b>				
Tangible Assets	7		1,041	934
<b>Current Assets</b>				
Debtors	6	0		0
Bank Account		15,024		30,537
Cash In Hand		34		21
		15,058		30,558
<b>Current Liabilities</b>				
Creditors	5	2,419		3,296
			12,639	27,262
<b>Net Assets</b>			<b>13,679</b>	<b>28,196</b>
Represent by				
Unrestricted Income Funds			6,985	5,483
Restricted Income Funds			6,694	22,713
<b>Total Funds</b>	8		<b>13,679</b>	<b>28,196</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013


The directors have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- a) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- b) 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 10/12/13 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 2013**

**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 and furniture
- (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 2013**

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	2012 £
<b>Note 3 Direct Charitable Expenditure</b>				
Salaries and NIC	4,934	55,378	60,312	62,327
Counselling Fees	0	35,502	35,502	47,255
Heat and Light	853	0	853	839
Rent	0	5,798	5,798	9,615
Business Rates	550	456	1,006	524
Water Rates	79	0	79	48
Waste & Rubbish	40	0	40	0
Telephone and Internet	590	0	590	818
IT Costs and Insurance	178	0	178	230
Post, Print and Stationery	800	0	800	731
Hospitality and Refreshments	1,749	0	1,749	2,277
Supporting Change	0	6,920	6,920	0
Training	0	296	296	860
Equipment	91	1,396	1,487	393
Depreciation	0	557	557	684
	<u>9,863</u>	<u>106,303</u>	<u>116,165</u>	<u>126,603</u>
<b>Note 4 Management and Administration</b>				
Insurance	478	0	478	348
Travel Expenses	0	425	425	407
Health Care	1,910	0	1,910	1,650
Criminal Records Board	98	0	98	0
Payroll Administration	460	0	460	375
Premises and Maintenance	1,184	0	1,184	215
Subscriptions and Licences	13	0	13	194
Supervision	0	1,060	1,060	0
Cleaning Costs	572	0	572	423
Year End Accounts	600	0	600	600
Publications and Information	155	0	155	34
Professional Legal Fees	506	0	506	0
Bank Charges	167	0	167	0
Miscellaneous	0	0	0	0
	<u>6,143</u>	<u>1,485</u>	<u>7,628</u>	<u>4,246</u>
<b>Note 5 Creditors</b>				
Salaries and NIC	1,774	0	1,774	2,666
Payroll Administration	45	0	45	30
Year End Accounts	600	0	600	600
	<u>2,419</u>	<u>0</u>	<u>2,419</u>	<u>3,296</u>

**ABACUS COUNSELLING SERVICES LIMITED**  
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**Notes to the Financial Statement for the Year Ended 31 March 2013**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2013 £</b>	<b>2012 £</b>
<b>Note 6 Debtors</b>				
<b>Note 7 Tangible Fixed Assets</b>				
	<b>Door Entry System £</b>	<b>Furniture £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 April 2012	958	0	1,478	2,437
Additions	0	265	399	664
Disposals	0	0	0	0
<b>As at 31 March 2013</b>	<b>958</b>	<b>265</b>	<b>1,877</b>	<b>3,101</b>
<b>Depreciation</b>				
As at 1 April 2012	383	0	1,120	1,503
Charges for year	192	53	312	557
Disposals	0	0	0	0
<b>As at 31 March 2013</b>	<b>575</b>	<b>53</b>	<b>1,432</b>	<b>2,060</b>
<b>Net Book Value at 31 March 2013</b>	<b>383</b>	<b>212</b>	<b>445</b>	<b>1,041</b>
<b>at 31 March 2012</b>	<b>575</b>	<b>0</b>	<b>359</b>	<b>934</b>
<b>Note 8 Total Funds Breakdown</b>				
	<b>2013</b>	<b>2012</b>		
<b>Unrestricted Income Funds</b>				
General Purposes Fund	6,985	5,483		
<b>Restricted Income Funds:</b>				
Capital to be Depreciated	1,041	934		
Big Lottery - Reaching Communities	0	11,779		
Reaching Communities - Continued	5,653	0		
Big Lottery - Support and Change	0	10,000		
<b>Total Funds</b>	<b>13,679</b>	<b>28,196</b>		