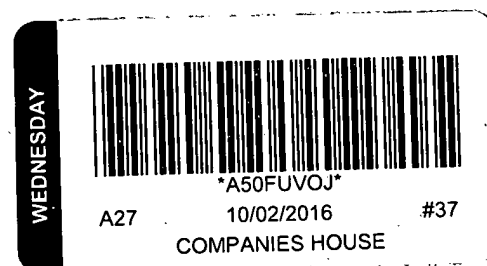


ABACUS COUNSELLING SERVICES LIMITED
(A Company Limited by Guarantee with no share capital)

Legal and Administrative Information for the Year Ended 31st March 2015

Trustees/Directors	Mervyn Lewis - Chairperson Stella Roberts
Secretary	Stella Roberts
Registered Office	14th Floor, Coventry Point Market Way Coventry CV1 1EA
Registered Company Number	03690653 (England and Wales)
Registered Charity Number	1076767 (England and Wales)
Independent Examiner	Brandon Accountancy Suite 2 The Koco Building The Arches Spon End Coventry CV1 3JQ
Bankers	Lloyds TSB Bank plc Hertford Street Coventry



ABACUS COUNSELLING SERVICES LIMITED
(A company limited by guarantee with no share capital)

Trustees / Directors Report for the Year Ended 31st March 2015

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report along with the financial statements of the charity for the year ended 31st March 2015. The trustees 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 all other applicable accounting standards.

The company is a Limited Company By Guarantee with no share capital, and is governed by a Memorandum and Articles of Association.

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

Objects

- 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.
- 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 family and personal relationships.

Achievements and Performance

The statement of financial activities for the year is set out on page 5 of the accounts. In summary, the incoming resources for the year amounted to £139,795 (2014 - £159,665) with the major portions coming from the Lottery Reaching Communities and School Cluster grants. The expenditure was £144,474 (2014 - £159,230), with the main expense being salaries and counsellors fees.

Organisation

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

Risk management

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

- an annual review of the risks which the 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 the risks materialise.

ABACUS COUNSELLING SERVICES LIMITED

(A company limited by guarantee with no share capital)

Trustees / Directors Report for the Year Ended 31st March 2015

(continued)

Trustees 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 statement, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgement 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 trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charitable company and which enable them to ensure that the financial statements comply with the applicable accounting standards. The trustees 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 in examiners and a resolution for their re-appointment will be proposed at the forthcoming Annual General Meeting.

Approved by the Directors and signed on its behalf by:

Chairperson: M. Lewis Date: 9/2/16
Print Name MERVYN LEWIS

ABACUS COUNSELLING SERVICES LIMITED

Independent Examiners' report to the Trustees / Directors of Abacus Counselling Services Limited in respect of the year ended 31st March 2015

I report on the account for the year ended 31st March 2015 set on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purpose of company law) are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for the year under Section 144 (2) of the Charities Act 2011 and that an independent examination is required.

Having checked that the charity is eligible for an independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given by the Charity Commission (under Section 145 (5)(b) of the Act) and
- to state whether any particular matters have come to my attention.

Basis on the independent examiners' report

My examination was carried out in accordance with the General Direction given by the Charity Commission. 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 / trustees concerning any such matters. The procedures undertaken does not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

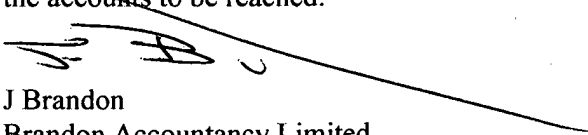
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Brandon
Brandon Accountancy Limited
Suite 2, The Koco Building
The Arches, Spon End
Coventry CV1 3JQ
3rd February 2016

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

Statement of Financial Activities for the Year Ended 31st March 2015

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2015 £	2014 £
Income & Expenditure					
Incoming Resources:					
Primary Care Trust		6,138	0	6,138	9,720
Big Lottery - Reaching Communities		0	102,450	102,450	99,265
School Cluster Grant		0	31,206	31,206	48,574
Donations		0	0	0	2,107
Other Income		0	0	0	0
Total Incoming Resources		6,138	133,656	139,795	159,665
Resources Expended:					
Direct Charitable Expenditure	3	23,683	114,986	138,669	151,983
Management and Administration	4	4,551	410	4,962	5,198
Publicity		843	0	843	2,048
General Running Costs		(-23,994)	23,994	0	0
Total Resources Expended		5,084	139,390	144,474	159,230
Net Movement in Funds		1,055	(-5,734)	(-4,679)	435
Fund balance brought forward		8,275	5,840	14,115	13,679
Fund Balance carried forward		9,330	106	9,436	14,115

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 31st March 2015

	Notes	£	2015 £	2014 £
Fixed Assets				
Tangible Assets	7		222	716
Current Assets				
Debtors	6	0	0	
Bank Account		11,604	15,574	
Cash In Hand		20	10	
		11,624	15,584	
Current Liabilities				
Creditors	5	2,411	2,185	
			9,213	13,398
Net Assets			9,436	14,115
Represent by:				
Unrestricted Income Funds			9,330	8,275
Restricted Income Funds:			106	5,840
Total Funds	8		9,436	14,115

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2015.

The directors have not required the company to obtain an audit of its financial statements for the year ended 31st March 2015 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 9/2/16 and were signed on its behalf by:

Director: M. Lewis

Print Name MARVIN LEWIS

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)

Notes to the Financial Statement for the Year Ended 31st March 2015

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
(A Company Limited by Guarantee with no share capital)

Notes to the Financial Statement for the Year Ended 31st March 2015

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	2014 £
Note 3 Direct Charitable Expenditure				
Salaries and NIC	0	74,077	74,077	82,771
Counselling Fees	18,309	33,351	51,660	52,651
Heat and Light	684	0	684	644
Rent	0	6,704	6,704	7,896
Business Rates	0	143	143	584
Water Rates	239	0	239	133
Waste & Rubbish	42	0	42	78
Telephone and Internet	551	0	551	398
Post, Print and Stationery	864	0	864	341
Hospitality and Refreshments	2,877	0	2,877	2,509
Training	0	287	287	3,156
Equipment	0	46	46	150
Depreciation	116	378	494	673
	23,683	114,986	138,669	151,983
Note 4 Management and Administration				
Insurance	344	0	344	464
Travel Expenses	0	410	410	518
Health Care	1,938	0	1,938	1,349
Payroll-Administration	436	0	436	430
Premises and Maintenance	145	0	145	933
Subscriptions and Registrations	235	0	235	281
Publication and Books	15	0	15	0
Cleaning Costs	826	0	826	584
Year End Accounts	600	0	600	600
Bank Charges	12	0	12	0
Miscellaneous	0	0	0	40
	4,551	410	4,962	5,198
Note 5 Creditors				
Salaries and NIC	0	1,776	1,776	1,550
Payroll Administration	35	0	35	35
Year End Accounts	600	0	600	600
	635	1,776	2,411	2,185

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

Notes to the Financial Statement for the Year Ended 31st March 2015

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	2014 £
Note 6 Debtors	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Note 7 Tangible Fixed Assets				
	Door Entry System £	Furniture £	Computer Equipment £	Total £
Cost				
As at 1st April 2014	958	265	2,226	3,450
Additions	0	0	0	0
Disposals	<u>958</u>	<u>0</u>	<u>940</u>	<u>1,899</u>
As at 31st March 2015	<u>0</u>	<u>265</u>	<u>1,286</u>	<u>1,551</u>
Depreciation				
As at 1st April 2014	767	106	1,861	2,733
Charges for year	192	53	249	494
Disposals	<u>958</u>	<u>0</u>	<u>940</u>	<u>1,899</u>
As at 31st March 2015	<u>0</u>	<u>159</u>	<u>1,170</u>	<u>1,329</u>
Net Book Value at 31st March 2015	-0	106	116	222
at 31st March 2014	192	159	366	716
Note 8 Total Funds Breakdown				
	2015	2014		
Unrestricted Income Funds				
Capital to be Depreciated	116	233		
General Purposes Fund	<u>9,213</u>	<u>8,042</u>		
	<u>9,330</u>	<u>8,275</u>		
Restricted Income Funds:				
Capital to be Depreciated	106	483		
Lottery Reaching Communities	<u>0</u>	<u>5,389</u>		
	<u>106</u>	<u>5,872</u>		
Total Funds	<u>9,436</u>	<u>14,147</u>		