

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2018  
FOR  
AFFORDABLE COUNSELLING EPPING FOREST**

Gane Jackson Scott LLP  
Chartered Certified Accountants  
Second Floor, Kestrel House  
Falconry Court  
Bakers Lane  
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CM16 5BD

**AFFORDABLE COUNSELLING EPPING FOREST  
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FOR THE YEAR ENDED 31 MARCH 2018**

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**AFFORDABLE COUNSELLING EPPING FOREST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charities objectives are the preservation and protection of the good mental and physical health of families and individuals through the provision of support and counselling services in accordance with christian principles.

**ACHIEVEMENT AND PERFORMANCE**

The charity continues its operations with nine sessions of counselling offered weekly at The Box, Epping and Hazelwood Children's Centre, Waltham Abbey meeting enquiries from all parts of the Epping Forest district. The service is evaluated and clients have shown a high level of satisfaction with the service in the feedback forms they have completed.

**FINANCIAL REVIEW**

The charity exists to offer counselling to those who cannot afford full counsellor fees by funding the operation from funds held and donations received. These funds have therefore to be carefully managed and it is pleasing to report results have been positive. The overall result this year is that in spite of increased fees and rents to meet an increase in counselling sessions, costs have been kept to a minimum and contained within the level of income from donations and investments.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05785768 (England and Wales)

**Registered Charity number**

1118296

**Registered office**

St John's House  
St Johns Road  
Epping  
Essex  
CM16 5DN

**Trustees**

Dr D Barker  
S M Jackman  
D A Jackman  
J M Moon  
M G Moore  
J M Walters  
B Collins

**Company Secretary**

P G Byatt

**AFFORDABLE COUNSELLING EPPING FOREST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent examiner**

Gane Jackson Scott LLP  
Chartered Certified Accountants  
Second Floor, Kestrel House  
Falconry Court  
Bakers Lane  
Epping  
Essex  
CM16 5BD

Approved by order of the board of trustees on 10 December 2018 and signed on its behalf by:

J M Walters - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AFFORDABLE COUNSELLING EPPING FOREST**

**Independent examiner's report to the trustees of Affordable Counselling Epping Forest ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

P J Thain  
FCCA  
Gane Jackson Scott LLP  
Chartered Certified Accountants  
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13 December 2018

**AFFORDABLE COUNSELLING EPPING FOREST  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2018**

		Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,823	-	1,823	1,055
Other trading activities	2	4,339	-	4,339	2,731
Investment income	3	6,691	-	6,691	7,441
Other income		302	-	302	701
<b>Total</b>		<u>13,155</u>	<u>-</u>	<u>13,155</u>	<u>11,928</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of charitable activities		13,206	-	13,206	12,082
<b>Total</b>		<u>13,206</u>	<u>-</u>	<u>13,206</u>	<u>12,082</u>
Net gains/(losses) on investments		-	(2,176)	(2,176)	19,396
<b>NET INCOME/(EXPENDITURE)</b>		<u>(51)</u>	<u>(2,176)</u>	<u>(2,227)</u>	<u>19,242</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>16,356</u>	<u>218,252</u>	<u>234,608</u>	<u>215,366</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>16,305</u>	<u>216,076</u>	<u>232,381</u>	<u>234,608</u>

**AFFORDABLE COUNSELLING EPPING FOREST  
BALANCE SHEET  
AT 31 MARCH 2018**

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Investments	6	-	216,076	216,076	218,252
<b>CURRENT ASSETS</b>					
Debtors	7	302	-	302	-
Cash at bank		<u>16,603</u>	<u>-</u>	<u>16,603</u>	<u>16,956</u>
		16,905	-	16,905	16,956
<b>CREDITORS</b>					
Amounts falling due within one year	8	(600)	-	(600)	(600)
<b>NET CURRENT ASSETS</b>		<u>16,305</u>	<u>-</u>	<u>16,305</u>	<u>16,356</u>
<b>TOTAL ASSETS LESS CURRENT</b>					
<b>LIABILITIES</b>		<u>16,305</u>	<u>216,076</u>	<u>232,381</u>	<u>234,608</u>
<b>NET ASSETS</b>		<u>16,305</u>	<u>216,076</u>	<u>232,381</u>	<u>234,608</u>
<b>FUNDS</b>	9				
Unrestricted funds				16,305	16,356
Restricted funds				<u>216,076</u>	<u>218,252</u>
<b>TOTAL FUNDS</b>				<u>232,381</u>	<u>234,608</u>

**AFFORDABLE COUNSELLING EPPING FOREST  
BALANCE SHEET - CONTINUED  
AT 31 MARCH 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 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
- (b) accordance with the requirements of Sections 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 10 December 2018 and were signed on its behalf by:

J M Walters -Trustee



**AFFORDABLE COUNSELLING EPPING FOREST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2018 Total funds</b>	<b>2017 Total funds</b>
	£	£	£	£
Client contributions	<u>4,339</u>	<u>-</u>	<u>4,339</u>	<u>2,731</u>

**3. INVESTMENT INCOME**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2018 Total funds</b>	<b>2017 Total funds</b>
	£	£	£	£
COIF Fixed Interest Fund	3,358	-	3,358	4,174
COIF Investment Fund	<u>3,333</u>	<u>-</u>	<u>3,333</u>	<u>3,267</u>
	<u>6,691</u>	<u>-</u>	<u>6,691</u>	<u>7,441</u>

**AFFORDABLE COUNSELLING EPPING FOREST  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,055	-	1,055
Other trading activities	2,731	-	2,731
Investment income	7,441	-	7,441
Other income	701	-	701
<b>Total</b>	<u>11,928</u>	<u>-</u>	<u>11,928</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of charitable activities	12,082	-	12,082
<b>Total</b>	<u>12,082</u>	<u>-</u>	<u>12,082</u>
<b>Net gains/(losses) on investments</b>	<u>-</u>	19,396	19,396
<b>NET INCOME/(EXPENDITURE)</b>	(154)	19,396	19,242
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	16,510	198,856	215,366
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,356</u>	<u>218,252</u>	<u>234,608</u>

**6. FIXED ASSET INVESTMENTS**

	2018 £	2017 £
Other	<u>216,076</u>	<u>218,252</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

**AFFORDABLE COUNSELLING EPPING FOREST  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**6. FIXED ASSET INVESTMENTS - continued**

	2018 £	2017 £
COIF Fixed Interest Units	103,121	105,768
COIF Investments	95,840	93,876
J P Morgan Shares	8,394	9,953
COIF Deposit	8,721	8,655
	<u>216,076</u>	<u>218,252</u>

The Endowment Funds above are invested by the Diocese of Chelmsford as Trustees for the Charity and are for providing funds for the general activities supporting the offering of counselling.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Prepayments and accrued income	<u>302</u>	<u>-</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Accrued expenses	<u>600</u>	<u>600</u>

**9. MOVEMENT IN FUNDS**

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
<b>Unrestricted funds</b>			
General fund	16,356	(51)	16,305
<b>Restricted funds</b>			
Restricted Fund	218,252	(2,176)	216,076
<b>TOTAL FUNDS</b>	<u>234,608</u>	<u>(2,227)</u>	<u>232,381</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	13,155	(13,206)	-	(51)
<b>Restricted funds</b>				
Restricted Fund	-	-	(2,176)	(2,176)
<b>TOTAL FUNDS</b>	<u>13,155</u>	<u>(13,206)</u>	<u>(2,176)</u>	<u>(2,227)</u>

**AFFORDABLE COUNSELLING EPPING FOREST  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
<b>Unrestricted Funds</b>			
General fund	16,510	(154)	16,356
<b>Restricted Funds</b>			
Restricted Fund	198,856	19,396	218,252
<b>TOTAL FUNDS</b>	<u>215,366</u>	<u>19,242</u>	<u>234,608</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	11,928	(12,082)	-	(154)
<b>Restricted funds</b>				
Restricted Fund	-	-	19,396	19,396
<b>TOTAL FUNDS</b>	<u>11,928</u>	<u>(12,082)</u>	<u>19,396</u>	<u>19,242</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.