

Company registration number: 07918577

Charity registration number: 1148394

Oaks Counselling Service Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

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Oaks Counselling Service Limited

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Oaks Counselling Service Limited

Reference and Administrative Details

Charity Registration Number 1148394

Company Registration Number 07918577

Registered Office The charity is incorporated in Wales.
Crosswater
6 Cranemoor Gardens
Highcliffe
Christchurch
Dorset
BH23 5AW

Principal Office Crosswater
6 Cranemoor Gardens
Highcliffe
Christchurch
Dorset
BH23 5AW

Independent Examiner Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Oaks Counselling Service Limited

Independent Examiner's Report to the trustees of Oaks Counselling Service Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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 Oaks Counselling Service Limited 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 Oaks Counselling Service Limited 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.



.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

5 April 2023

Oaks Counselling Service Limited

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	250	250
Charitable activities	4	18,848	18,848
Total income		<u>19,098</u>	<u>19,098</u>
Expenditure on:			
Charitable activities	5	(21,000)	(21,000)
Total expenditure		<u>(21,000)</u>	<u>(21,000)</u>
Net expenditure		<u>(1,902)</u>	<u>(1,902)</u>
Net movement in funds		(1,902)	(1,902)
Reconciliation of funds			
Total funds brought forward		18,083	18,083
Total funds carried forward	10	16,181	16,181
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Charitable activities	4	18,425	18,425
Total income		<u>18,425</u>	<u>18,425</u>
Expenditure on:			
Charitable activities	5	(20,276)	(20,276)
Total expenditure		<u>(20,276)</u>	<u>(20,276)</u>
Net expenditure		<u>(1,851)</u>	<u>(1,851)</u>
Net movement in funds		(1,851)	(1,851)
Reconciliation of funds			
Total funds brought forward		19,934	19,934
Total funds carried forward	10	18,083	18,083

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 10.

The notes on pages 5 to 10 form an integral part of these financial statements.

Oaks Counselling Service Limited
(Registration number: 07918577)
Balance Sheet as at 31 December 2022

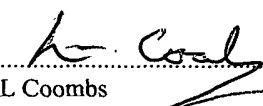
	Note	2022 £	2021 £
Current assets			
Debtors		428	1,800
Cash at bank and in hand	8	<u>16,640</u>	<u>18,016</u>
		17,068	19,816
Creditors: Amounts falling due within one year	9	<u>(887)</u>	<u>(1,733)</u>
Net assets		<u><u>16,181</u></u>	<u><u>18,083</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>16,181</u>	<u>18,083</u>
Total funds	10	<u><u>16,181</u></u>	<u><u>18,083</u></u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 3 to 10 were approved by the trustees, and authorised for issue on 5 April 2023 and signed on their behalf by:


 L Coombs
 Trustee

The notes on pages 5 to 10 form an integral part of these financial statements.

Oaks Counselling Service Limited

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Crosswater
6 Cranemoor Gardens
Highcliffe
Christchurch
Dorset
BH23 5AW

These financial statements were authorised for issue by the trustees on 5 April 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Oaks Counselling Service Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Oaks Counselling Service Limited

Notes to the Financial Statements for the Year Ended 31 December 2022

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Charitable activities

Income for the provision of counselling services.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Oaks Counselling Service Limited

Notes to the Financial Statements for the Year Ended 31 December 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	250	250
Total for 2022	250	250

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Counselling services	18,748	18,748
Total for 2022	18,748	18,748
Total for 2021	18,425	18,425

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Counselling services		21,000	21,000
Total for 2021		20,276	20,276

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Oaks Counselling Service Limited

Notes to the Financial Statements for the Year Ended 31 December 2022

L Fennell

L Fennell received remuneration of £5,103 (2021: £2,670) during the year.

Fees paid to Laurel Fennell were for counselling services provided whilst also being a trustee.

This payment as a counsellor was being made before Laurel became a trustee, therefore these payments are allowed under Section 6.4 of CC11 guidance. The payments are not payments for being a trustee but for being a counsellor.

C Light

C Light received remuneration of £2,492 (2021: £Nil) during the year.

Fees paid to Claire Light were for counselling services provided whilst also being a trustee.

This payment as a counsellor was being made before Claire became a trustee, therefore these payments are allowed under Section 6.4 of CC11 guidance. The payments are not payments for being a trustee but for being a counsellor.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>16,640</u>	<u>18,016</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	886	1,733
Other creditors	<u>1</u>	<u>-</u>
	<u>887</u>	<u>1,733</u>

10 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>18,083</u>	<u>19,098</u>	<u>(21,000)</u>	<u>16,181</u>

Oaks Counselling Service Limited

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>19,934</u>	<u>18,425</u>	<u>(20,276)</u>	<u>18,083</u>

Oaks Counselling Service Limited

Notes to the Financial Statements for the Year Ended 31 December 2022

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	17,068	17,068
Current liabilities	<u>(887)</u>	<u>(887)</u>
Total net assets	<u>16,181</u>	<u>16,181</u>
	Unrestricted funds General £	Total funds at 31 December 2021 £
Current assets	19,816	19,816
Current liabilities	<u>(1,733)</u>	<u>(1,733)</u>
Total net assets	<u>18,083</u>	<u>18,083</u>

Oaks Counselling Service Limited

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	250	-
Charitable activities (analysed below)	<u>18,848</u>	<u>18,425</u>
Total income	<u>19,098</u>	<u>18,425</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(21,000)</u>	<u>(20,276)</u>
Total expenditure	<u>(21,000)</u>	<u>(20,276)</u>
Net expenditure	<u>(1,902)</u>	<u>(1,851)</u>
Net movement in funds	(1,902)	(1,851)
Reconciliation of funds		
Total funds brought forward	<u>18,083</u>	<u>19,934</u>
Total funds carried forward	<u><u>16,181</u></u>	<u><u>18,083</u></u>

Oaks Counselling Service Limited

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Donations	250	-
	<u>250</u>	<u>-</u>
<i>Charitable activities</i>		
Other income	100	-
Client fees	18,748	18,425
	<u>18,848</u>	<u>18,425</u>
<i>Charitable activities</i>		
Counsellors pay	(14,120)	(16,354)
Room hire	(426)	(207)
Sundries	(820)	(543)
Insurance	(154)	(139)
DBS checks	-	(347)
Subscriptions	(253)	-
Telephone	(36)	(60)
Website	(1,953)	-
Printing, postage and stationery	-	(742)
Accountancy	(309)	(505)
Wages and salaries	(2,929)	(1,279)
Bank charges	-	(100)
	<u>(21,000)</u>	<u>(20,276)</u>