

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 31st March 2021
Registered Company No: 08690653
Registered Charity No: 1076787

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees/ Directors Report	2 to 3
Examiners' Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statement	7 to 9

ABACUS COUNSELLING SERVICES LIMITED
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Legal and Administrative Information for the Year Ended 31st March 2021

Trustees/Directors	Mervyn Lewis - Chairperson Stella Roberts Lyn D'Sousa
Secretary	Stella Roberts
Registered Office	c/o 42 Shortwood Court, Wigston Road III Coventry CV2 2QW
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 2021

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 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2006, 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 £65,138 (2020: £26,191) with the major portions coming from Futures Trust, School Cluster grant, Community Fund and other smaller grants. The expenditure was £28,195 (2019: £36,107), with the main expense being the 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 2021

(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 statements, 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: Mervyn Lewis Date: 18/11/21
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 2021

I report on the account for the year ended 31st March 2021 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 Charities Act
- to follow the procedures laid down in the general Direction given by the Charity Commission (under Section 145 (3)(b) of the Act) and
- to state whether any particular matters have come to my attention.

Basis on the independent examiners' report:

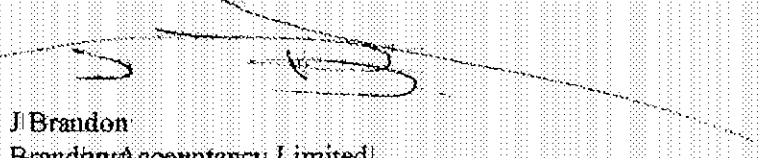
My examination was carried out in accordance with the General Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors / trustees concerning any such matters. The procedure 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 section 130 of the Charities Act;
 - 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 accounting requirements of the Charities Act have 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
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Coventry CV1 3JQ

16th November 2021

ABACUS COUNSELLING SERVICES LIMITED
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Statement of Financial Activities for the Year Ended 31st March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Income & Expenditure					
Incoming Resources:					
School Cluster Grant		11,680	0	11,680	17,850
Futures Trust		7,120	0	7,120	8,120
Community Fund Grant		0	42,060	42,060	0
NHS Wirgin Care Grant		485	0	485	0
Groundwork Grant		1,000	0	1,000	0
Heart Of England Grant		0	2,000	2,000	0
Donations		793	0	793	221
Other income		0	0	0	0
Total Incoming Resources		21,078	44,060	65,138	26,191
Resources Expended:					
Direct Charitable Expenditure	3	18,774	41,921	60,695	26,918
Management and Administration	4	726	2,139	2,865	1,251
Publicity		891	0	891	25
Total Resources Expended		20,391	44,060	64,451	28,195
Net Movement in Funds:		687	0	687	(-2,004)
Fund balance brought forward		1,295	0	1,295	3,299
Fund Balance carried forward		1,982	0	1,982	1,295

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 31st March 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets:					
Tangible Assets	7		0		0
Current Assets:					
Debtors:	6	0		0	
Bank Account:		2,658		1,632	
Cash in Hand:		13		13	
		2,672		1,645	
Current Liabilities:					
Creditors	6	700		350	
			1,972		1,295
Net Assets			<u>1,972</u>		<u>1,295</u>
Represent by:					
Unrestricted Income Funds:			1,982		1,295
Restricted Income Funds:			0		0
Total Funds	8		<u>1,982</u>		<u>1,295</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The directors have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 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 18/11/21 and were signed on its behalf by:

Director: [Signature]

Print Name: Merwyn 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 31st March 2021

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 2008 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. All assets have now been written off.
- (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 donors. 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.

ABAQUS COUNSELLING SERVICES LIMITED
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Notes to the Financial Statement for the Year Ended 31st March 2021

	Unrestricted Funds	Restricted Funds	Total 2021	2020
	£	£	£	£
Note 3: Direct Charitable Expenditure				
Salaries and NIC	0	29,152	29,152	0
Counselling Fees	15,762	4,810	20,591	21,756
Volunteers Fees	0	2,478	2,478	0
Rent and Services	2,030	0	2,030	2,379
Telephone and Internet	228	0	228	165
Post, Print and Stationery	167	0	167	239
Hospitality and Refreshments	568	0	568	1,947
CPEI Training	0	2,527	2,527	428
Equipment	0	2,954	2,954	5
	18,774	41,921	60,695	26,918
Note 4: Management and Administration				
Administration	0	1,439	1,439	0
Payroll Administration	285	0	285	0
Insurance	0	0	0	59
Travel Expenses	70	0	70	80
IT Repairs and Software	0	0	0	88
Premises and Maintenance	0	0	0	101
Counsellor Registration	240	0	240	240
Supervision and D.B.S	118	0	118	13
Year End Accounts	0	700	700	350
Subscriptions	13	0	13	287
Miscellaneous	0	0	0	34
	726	2,139	2,865	1,261
Note 5: Creditors				
Year End Accounts	0	700	700	350
	0	700	700	350
Note 6: Debtors				
Rates (Pre-paid)	0	0	0	89
	0	0	0	89

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Notes to the Financial Statement for the Year Ended 31st March 2021

Note 7 Tangible Fixed Assets

	Furniture	Computer Equipment	Total
	£	£	£
Cost			
As at 1st April 2020	265	1,286	1,551
Additions	0	0	0
Disposals	0	0	0
As at 31st March 2021	265	1,286	1,551
Depreciation			
As at 1st April 2020	265	1,286	1,551
Charges for year	0	0	0
Disposals	0	0	0
As at 31st March 2021	265	1,286	1,551
Net Book Value			
at 31st March 2021	0	0	0
at 31st March 2020	0	0	0

Note 8 Total Funds Breakdown

	2021	2019
Unrestricted Income Funds		
Capital to be Depreciated	0	0
General Purposes Fund	1,982	1,295
	1,982	1,295
Restricted Income Funds:		
Capital to be Depreciated	0	0
	0	0
	0	0
Total Funds	1,982	1,295