

# 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 2022

Registered Company No: 03690653

Registered Charity No: 076767

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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 31st March 2022**

<b>Trustees/Directors</b>	Mervyn Lewis - Chairperson Stella Roberts Lyn Desousa
<b>Secretary</b>	Stella Roberts
<b>Registered Office</b>	c/o 42 Shortwood Court, Wigston Road Coventry CV2 2QW
<b>Registered Company Number</b>	03690653 (England and Wales)
<b>Registered Charity Number</b>	1078757 (England and Wales)
<b>Independent Examiner</b>	Brandon Accountancy Suite 2 The Koco Building The Arches Sporn Road Coventry CV1 0JQ
<b>Bankers</b>	Lloyds TSB Bank 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 2022**

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 2022. 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 (£32,918 (2021) - £65,138) with the major portions coming from Futures Trust, School Cluster grant, William Cadbury Grant and other smaller grants. The expenditure was £34,545 (2021 - £64,451) 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 2022**

(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 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 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: 27/07/23

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 2022

I report on the account for the year ended 31st March 2022 (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 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 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 Noco Building  
The Arches, Spon End  
Coventry CV1 3JQ

25th January 2023

**ABACUS COUNSELLING SERVICES LIMITED**

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**Statement of Financial Activities for the Year Ended 31st March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
<b>Income &amp; Expenditure</b>					
<b>Incoming Resources:</b>					
School Cluster Grant		7,925	0	7,925	11,680
Futures Trust		8,640	0	8,640	7,120
William Cadbury Grant		0	15,000	15,000	0
Community Fund Grant		0	0	0	42,060
NHS Virgin Care Grant		0	0	0	485
Groundwork Grant		0	0	0	1,000
Heart Of England Grant		0	0	0	2,000
Donations		1,350	0	1,350	799
Other Income		0	0	0	0
<b>Total Incoming Resources</b>		<b>17,915</b>	<b>15,000</b>	<b>32,915</b>	<b>65,138</b>
<b>Resources Expended:</b>					
Direct Charitable Expenditure	3	17,647	14,900	32,547	60,695
Management and Administration	4	1,998	100	1,998	2,865
Publicity		0	0	0	891
<b>Total Resources Expended</b>		<b>19,645</b>	<b>15,000</b>	<b>34,645</b>	<b>64,451</b>
<b>Net Movement in Funds</b>		<b>(-1,630)</b>	<b>0</b>	<b>(-1,630)</b>	<b>687</b>
<b>Fund balance brought forward</b>		<b>1,982</b>	<b>0</b>	<b>1,982</b>	<b>1,295</b>
<b>Fund Balance carried forward</b>		<b>352</b>	<b>0</b>	<b>352</b>	<b>1,982</b>

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

**ABAGUS COUNSELLING SERVICES LIMITED**  
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Balance Sheet for the Year Ended 31st March 2022

	Notes	£	2022	£	2021
<b>Fixed Assets</b>					
Tangible Assets:	7		0		0
<b>Current Assets</b>					
Debtors:	6	0		0	
Bank Account		1,068		2,658	
Cash in Hand		13		13	
		1,081		2,671	
<b>Current Liabilities</b>					
Creditors	8	700		700	
			352		1,972
<b>Net Assets</b>			352		1,972
<b>Represent by:</b>					
Unrestricted Income Funds			352		1,982
Restricted Income Funds:			0		0
<b>Total Funds</b>	8		352		1,982

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The directors have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 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 16 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 27/3/23 and were signed on its behalf by:

Director: M. Lewis

Print Name: MERYANI 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 2022

### 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. 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 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 31st March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
<b>Note 3: Direct Charitable Expenditure:</b>				
Salaries and NIC	0	0	0	29,152
Counselling Fees	13,730	14,900	28,630	20,591
Volunteers Fees	0	0	0	2,478
Rent and Services	2,618	0	2,618	2,080
Telephone and Internet	284	0	284	228
Post, Print and Stationery	203	0	203	167
Hospitality and Refreshments	538	0	538	568
CPD Training	0	0	0	2,527
Equipment	279	0	279	2,954
	<b>17,647</b>	<b>14,900</b>	<b>32,547</b>	<b>60,695</b>
<b>Note 4: Management and Administration</b>				
Administration	0	0	0	1,439.00
Payroll Administration	0	0	0	285.00
Insurance	61	0	61	0.00
Travel Expenses	19	87	97	70.00
IT Repairs and Software	60	0	60	0.00
Premises and Maintenance	251	0	251	0.00
Counsellor Registration	240	0	240	240.00
Supervision and DBS	540	13	553	118.00
Year End Accounts	700	0	700	700
Subscriptions	13	0	13	13
Donations	24	0	24	0.00
Miscellaneous	0	0	0	0
	<b>1,898</b>	<b>100</b>	<b>1,998</b>	<b>2,865</b>
<b>Note 5: Creditors</b>				
Year End Accounts	0	700	700	700
	<b>0</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Note 6: Debtors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Notes to the Financial Statement for the Year Ended 31st March 2022

**Note 7: Tangible Fixed Assets**

	Furniture	Computer Equipment	Total
	£	£	£
<b>Cost</b>			
As at 1st April 2021	265	1,286	1,551
Additions	0	0	0
Disposals	0	0	0
<b>As at 31st March 2022</b>	<b>265</b>	<b>1,286</b>	<b>1,551</b>
<b>Depreciation</b>			
As at 1st April 2021	265	1,286	1,551
Charges for year	0	0	0
Disposals	0	0	0
<b>As at 31st March 2022</b>	<b>265</b>	<b>1,286</b>	<b>1,551</b>
<b>Net Book Value</b>			
at 31st March 2022	0	0	0
at 31st March 2021	0	0	0

**Note 8: Total Funds Breakdown**

	2022	2021
<b>Unrestricted Income Funds</b>		
Capital to be Depreciated	0	0
General Purposes Fund	352	1,982
	<b>352</b>	<b>1,982</b>
<b>Restricted Income Funds:</b>		
Capital to be Depreciated	0	0
	0	0
	<b>0</b>	<b>0</b>
<b>Total Funds</b>	<b>352</b>	<b>1,982</b>