

**SUNDERLAND COUNSELLING
SERVICES**
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
31 MARCH 2009

Charity Number 701410

GILCHRIST TASH
Chartered Accountants & Registered Auditors
Cleveland Buildings
Queen's Square
Middlesbrough
TS2 1PA

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

CONTENTS	PAGE
Members of the board and professional advisers	1
Report of the management committee	2
Independent Examiner's report to the members	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	13
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE Year ended 31 March 2009

The management committee submit its annual report and the financial statements for the year ended 31 March 2009. The management committee has 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 of the charity.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Sunderland Counselling Services
Charity registration number	701410
Company registration number	3315039
Registered office	37 West Sunnyside Sunderland SR1 1BU
The members of the committee	Rev D A Hands B Greener A Whitfield J Phillips M Hall
Bankers	Co-operative Bank plc 5/6 Fawcett Street Sunderland SR1 1RF
Solicitors	Blackett Hart & Pratt Eldon Chambers 23 The Quayside Newcastle upon Tyne NE1 3DE
Accountants	Gilchrist Tash Chartered Accountants Cleveland Buildings Queen's Square Middlesbrough TS2 1PA
Service Manager	T Sweet

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 31 MARCH 2009

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 7 February 1997. The company is governed by its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of management committee

The directors, who are also charity trustees for the purposes of charity law, are known as members of the management committee. Under the requirements of the Articles of Association the members of the management committee are elected to serve for a period of 3 years, after which they must be re-elected at the next annual general meeting.

In addition to responding to advertisements placed in the media, people with a genuine interest in the work of Sunderland Counselling Services may approach the service seeking opportunities to volunteer and become a trustee, wishing to contribute worthwhile activity to the community. People who have benefited from the service provision often return at a later date wishing to give something back and offer their services as volunteers, which is evidenced at all levels throughout the organisation. Prospective trustees are requested to apply in writing to the Chair of the Management Committee including a pen picture of themselves and, where appropriate, a curriculum vitae. After having been supplied with a service information pack which includes 'Information For Prospective Management Committee Members', the applicant will be then invited to meet with the management committee for an interview, during which the expectations of both applicant and committee will be discussed. The applicant will then be informed in writing of the outcome of the interview within seven days.

Organisational structure

Sunderland Counselling Services has a management committee of a minimum of 3 members who meet monthly and are responsible for the strategic direction of the charity. A service manager is appointed by the committee to manage the day to day operations of the charity and is responsible for ensuring that the charity delivers the services specified. The service manager is also responsible for obtaining adequate funding to finance the charity's services.

OBJECTIVES AND ACTIVITIES

As defined in our charitable objectives Sunderland Counselling Services exists to relieve suffering and distress and thereby to improve the mental health and emotional wellbeing of people living, working or studying in the City of Sunderland through the provision of accessible and appropriate counselling and support services.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2009

OBJECTIVES AND ACTIVITIES *(continued)*

In pursuance of this mission Sunderland Counselling Services exists to:

- Improve mental health and emotional wellbeing for all adults in the City of Sunderland.
- Provide services which assist in relieving suffering from emotional and/or mental distress.
- Improve the lives of women who have experienced sexual abuse and sexual violence in childhood and adulthood.
- Improve the mental health and emotional wellbeing of adults with life limiting illness and their families or carers.
- Improve positive mental health and emotional wellbeing for children and young people in the City of Sunderland.
- Increase independence, wellbeing and choice for adults with learning and/or physical disabilities in the City of Sunderland.
- Maintain psychological support services in a state of readiness in anticipation of crisis or disaster in the City of Sunderland.
- Maintain and develop a professional workforce.
- Maintain services that meet the needs of our clients.
- Work in partnership with other services in the statutory and voluntary sectors.
- Work to provide any other relevant and related service for which there is a genuine demand and inadequate provision.

In working to achieve these aims Sunderland Counselling Services currently provides the following services:

- **Adult (Core) Counselling Service:** provides individual counselling to adults living, working or studying within the City of Sunderland who are suffering emotional or mental distress Also provides a bereavement support group.
- **Women's Service:** provides individual counselling to women who have experienced childhood sexual abuse or sexual violence in adulthood.
- **Caring Together Making a Difference:** a palliative care counselling service providing individual counselling for adults with life limiting illnesses and their families and carers.
- **Community CAMHS Counselling Service:** provides individual counselling to children and young people.
- **Sunderland Advocacy For Empowerment:** provides case advocacy, citizen advocacy and group advocacy for adults with learning difficulties and/or physical disabilities including hearing and visual impairments.
- **Careline:** recruits, trains and maintains a pool of volunteers for activation to provide psychological support in the event of a major disaster.
- **Supervision and Professional Development:** the service provides placement and volunteering opportunities and provides clinical counselling supervision, training and professional development to its staff and volunteers.

All our services are provided free to our clients.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2009

OBJECTIVES AND ACTIVITIES *(continued)*

Philosophy

Counselling services are informed by a person centred philosophy where clients set the agenda and pace of the counselling intervention. Key to counselling are the qualities of empathy, acceptance and congruence. The service adheres to the Ethical Framework laid down by the British Association of Counselling & Psychotherapy (BACP) which emphasises principles of fidelity, autonomy, beneficence, non-maleficence, justice and self respect. By providing a safe and supportive environment for clients to explore their issues, it is hoped that they will achieve a better ability to function individually and within society and achieve a greater degree of autonomy and resourcefulness.

Sunderland Counselling Services is committed to making its services accessible to those who need them. Therefore the service operates an Equal Opportunities Policy, which applies equally to clients accessing the service as well as to prospective employees and volunteers. We undertake not to discriminate against any potential client in ensuring that they receive services appropriate to their needs. Where clients are unable to access services within our own premises we will do our utmost to provide services in more accessible venues, including community venues or the client's home if necessary. We make no charge to our clients for any of the services we provide.

Sunderland Counselling Services is an established and respected voluntary sector organisation which is committed to the promotion of volunteering while ensuring safe professional practice and a productive working environment. Operating according to the Volunteer Charter underpinned by the Equal Opportunities Policy, all volunteers are provided with the opportunity to access training and supervision appropriate to their role and which will also assist them in their own personal development. Volunteer roles are evidenced at all levels throughout the service as are the high number of volunteers who have achieved paid posts both within the service and externally with statutory and voluntary sector agencies.

ACHIEVEMENT AND PERFORMANCE

During the last year the charity has worked towards its objectives as described above and continues to provide excellent services to the people of the City of Sunderland.

Adult (Core) Service

The Adult (Core) Service offers individual counselling in the following areas:

- Bereavement, grief and loss
- Other forms of loss e.g. relationship, employment and health.
- Coping with injury or illness. Life crisis and life adjustment issues.
- Victimisation and harassment. Stress and trauma.
- Anxiety and depression.

In addition, the adult service runs a very well utilised and respected bereavement support group.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2009

ACHIEVEMENT AND PERFORMANCE *(continued)*

The continuing need for the service provision is clearly demonstrated by the high levels of referrals received by the service. During the year the adult service received almost 400 referrals with a waiting time of up to six months at times, despite our best efforts to reduce it. Following another successful round of volunteer recruitment in the summer of 2008, the number of practising counsellors averages 30 at any one time, though despite this the waiting list remains high, demonstrating the ongoing need for our service. Feedback from clients was extremely positive with 96% of clients who completed an evaluation reporting that counselling was beneficial for them.

In an attempt to expand the core service to meet the need that exists, the Service Manager submitted a business case to South of Tyne and Wear Primary Care Trust requesting additional resources from them. Unfortunately this attempt was unsuccessful but during the financial year 2008/09 the service was able to negotiate and agree a three year contract for the service from the PCT. This was signed with effect from 1 April 2009 and ensures the security of the core service for the next three years. Other important work within the core service involved the development of a comprehensive outcomes framework and new evaluation tools that will demonstrate the outcomes that the service achieves for its clients. These were implemented from 1 April 2009.

Women's Service

During the previous year we recognised the urgent need to further develop the women's service and put it on a secure financial footing. To this end an application was made to the Northern Rock Foundation in February 2008 for three year funding for the service. This application was successful with effect from July 2008. This enabled us to recruit an additional part time counsellor to work alongside the project lead and significantly increase capacity for counselling provision. During the year there were 57 referrals to the service with more clients entering the service due to increased capacity. However, even with this increased capacity, there was still more demand for the service than we could easily meet. Still 100% of clients who completed an evaluation reported that they found counselling helpful.

Other work during the year included promoting and marketing the service and the development of an outcomes framework and related evaluation documents to evidence those outcomes. These were implemented from 1 April 2009.

Community CAMHS Counselling Service

The Community CAMHS Counselling service (formerly the Young People's Counselling Service) offers individual counselling to children and young people between the ages of 5-19 years. Counselling is provided in a wide range of areas including, but not restricted to, bereavement, grief and loss in the wider sense, family breakdown, divorce and separation, bullying and any other issues that children and young people present with.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2009

ACHIEVEMENT AND PERFORMANCE *(continued)*

After the ending of the Children's Fund, a significant portion of the service has been maintained during the financial year 2008/09 by the local authority's area based grant, as well as through continued funding from BBC Children in Need. In August 2008 the service was able to recruit an additional counsellor through funding from the Targeted Mental Health in Schools Pathfinder project. The service now has 5 counsellors who continue to be fully integrated into Community CAMHS structures throughout Sunderland and work from CCAMHS locality bases throughout the city. During the year all paid staff have undertaken supervision training to enable them to supervise the pool of volunteer counsellors that have now been recruited to the service. This will allow the expansion of counselling services into selected schools in Sunderland as part of the Pathfinder project.

Care Line

Under the management of Sunderland Counselling Services, funded through the City of Sunderland Health Housing & Adult Services, the Sunderland Care Line continues to meet and train each month to be ready to offer support and deal with the psychological and social impact of any major incident or disaster which may take place in the City of Sunderland. Training continues to ensure that the team are kept up to date with developments in the treatment of trauma and that they are as well prepared as possible. In particular the service organised a successful training weekend in Morpeth where information was gathered on the impact of flooding on the local community.

Careline suffers from continued uncertainty over the future of the service but in March 2008 we were pleased to learn that funding had been agreed for the financial year 2008/09 which has given us the opportunity to develop an outcomes framework to demonstrate the value of this unique service to the City of Sunderland and hopefully secure its ongoing existence.

Caring Together Making a Difference

The project provides palliative care counselling support for people with life limiting and life threatening illnesses and for their families and carers. There were 59 referrals to this service during 2008/09 and despite some periods of staff sickness, we were generally able to achieve our waiting times targets of 2 weeks for patients and 4 weeks for family members.

Based on its success and the overwhelming evidence of need, the service has continued through mainstream funding originally provided by Sunderland Teaching Primary Care Trust. During the financial year 2008/09 the service was able to negotiate and agree a three year contract with South of Tyne and Wear PCT which was signed with effect from 1 April 2009 and ensures the security of the service for the next three years.

Other important work within the service involved the development of a comprehensive outcomes framework and new evaluation tools that will demonstrate the outcomes that the service achieves for its clients. These were implemented from 1 April 2009.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2009

ACHIEVEMENT AND PERFORMANCE *(continued)*

Sunderland Advocacy for Empowerment (SAFE)

This project provides case, citizen and group advocacy support to adults who have a learning disability and/or a physical disability and who are at risk of or are suffering from abuse.

In March 2008 we learnt that we had been successful in obtaining the contract with Sunderland City Council Health Housing and Adult Services to deliver advocacy services for adults with learning and physical disabilities which began in May 2008 and will run for 3 years. In addition, we were asked by Health Housing and Adult Services to expand the service to include the campus relocation agenda and so recruited an additional advocate to the service in October 2008. There are now 3 advocates on the team, supported by a group of 6 volunteers. Despite this the number of referrals received during the year – 132- has meant that all advocates have been extremely busy and the service is now operating at more than full capacity and is in need of further resource to enable it to meet the need in Sunderland.

FINANCIAL REVIEW

Expenditure has exceeded income in three restricted funds this year – Community CAMHS Counselling Service, BBC Children in Need and Northern Rock Foundation Women's Service. The management committee expect that these deficits will be covered by income in the following financial year.

RESERVES POLICY

The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the resources expended, which equates to reserves on unrestricted funds of approximately £50,000. The general fund reserve at 31 March 2009 amounted to £28,893. It is the management committee's intention to gradually augment the reserve by an annual excess of incoming over outgoing resources until the appropriate level of reserves has been achieved.

PLANS FOR FUTURE PERIODS

The financial year 2008/09 was a successful year which saw three year contract funding secured for the Core Counselling Service, Caring Together Making a Difference and Sunderland Advocacy for Empowerment. Additional funding was secured in several projects which has enabled them to expand – SAFE, the Community CAMHS Counselling Service and the Women's Service. Therefore a major driver for the future is to consolidate these successes and ensure that these projects are well managed and meet the needs of their respective client groups. This will be aided by the development throughout the organisation of our comprehensive outcomes framework, which was implemented on 1 April 2009 and will enable us to demonstrate the difference that our services make to the people who use them.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2009

PLANS FOR FUTURE PERIODS*(continued)*

However demand for our services exceeds our capacity and so the Service Manager will hope to raise funds in particular to expand the Core Service, the Women's Service and Sunderland Advocacy for Empowerment. A first stage bid to the Big Lottery Fund for the Core Service has been successful with the full second stage application being due in December 2009. A business case has been submitted to Health Housing and Adult Services for additional resource for SAFE and the outcome of this is keenly awaited. In addition, there are new national training requirements for advocates and so the Service Manager will need to raise funds to provide the necessary training courses. The Service Manager plans to submit a bid to Comic Relief for additional funding for the Women's Service in November 2009, to meet the identified need for a dedicated counsellor working with young women under the age of 25.

Funding for Careline has again been agreed for the financial year 2009/10 and the Service Manager hopes to use the outcomes framework to demonstrate the value of this service to the City of Sunderland and hopefully secure its ongoing survival. Negotiations are also underway for the maintenance and development of the Community CAMHS service from Children's Services prevention grant.

In addition, it is expected that the reduction in overhead costs achieved by moving premises will continue to contribute to the future success of the organisation as a whole.

THE MEMBERS OF THE MANAGEMENT COMMITTEE

The members of the management committee who served the charity during the year were as follows:

Rev D A Hands
B Greener
A Whitfield
J Phillips
M Hall

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Signed on behalf of the members of the management committee

REV D A HANDS
Chair person

21 September 2009

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF SUNDERLAND COUNSELLING SERVICES

I report on the accounts of the company for the year ended 31 March 2009 which are set out on pages 10 to 21.

Respective responsibilities of the management committee and examiner

The management committee (who are also the directors of the company for the purposes of company law) is responsible for the preparation of the accounts. The committee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 members of the management committee concerning any such matters. The procedures undertaken do 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 statement 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 221 of the Companies Act 1985; and
 - To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 226A of the Companies Act 1985 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.

Fiona M Parkin
GILCHRIST TASH
Cleveland Buildings
Queens Square
Middlesbrough
TS2 1PA

22 September 2009

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2009

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
INCOMING RESOURCES					
Incoming resources from generated funds					
<i>Voluntary income</i>					
Donations and grants	2	2,044	-	2,044	7,480
Activities for generating funds					
Training and fundraising	4	969	-	969	2,155
Interest receivable	5	744	-	744	948
Incoming resources from charitable activities					
Service contract fees and other income	3	224,858	138,269	363,127	262,366
TOTAL INCOMING RESOURCES		<u>228,615</u>	<u>138,269</u>	<u>366,884</u>	<u>272,949</u>
RESOURCES EXPENDED					
Charitable activities					
Provision of counselling service	6	197,773	150,235	348,008	275,510
Governance costs	6	1,000	-	1,000	1,280
TOTAL RESOURCES EXPENDED	6	<u>198,773</u>	<u>150,235</u>	<u>349,008</u>	<u>276,790</u>
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS					
		29,842	(11,966)	17,876	(3,841)
Transfer between funds		(9,587)	9587	-	-
NET INCOMING/ (OUTGOING) RESOURCES FOR THE YEAR					
	9	20,255	(2,379)	17,876	(3,841)
Balances brought forward		8,638	(5,803)	2,835	6,676
Balances carried forward		<u>28,893</u>	<u>(8,182)</u>	<u>20,711</u>	<u>2,835</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 13 to 21 form part of these financial statements.

**SUNDERLAND COUNSELLING SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

BALANCE SHEET

31 MARCH 2009

	Note	2009 £	£	2008 £	£
FIXED ASSETS					
Tangible assets	10		11,047		17,442
CURRENT ASSETS					
Debtors	11	41,325		4,179	
Cash at bank and in hand		15,704		2,097	
		<u>57,029</u>		<u>6,276</u>	
CREDITORS: Amounts falling due within one year	12	(47,365)		(20,883)	
NET CURRENT LIABILITIES			9,664		(14,607)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>20,711</u>		<u>2,835</u>
NET ASSETS			<u>20,711</u>		<u>2,835</u>

The notes on pages 13 to 21 form part of these financial statements.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET (continued)

31 MARCH 2009

FUNDS

Restricted	15	(8,182)	(5,803)
Unrestricted	15	<u>28,893</u>	<u>8,638</u>
TOTAL FUNDS		<u>20,711</u>	<u>2,835</u>

The directors are satisfied that the company was entitled to exemption under subsection (2) of section 249A of the Companies Act 1985 and that members have not required an audit in accordance with subsection (2) of section 249B.

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 221; and
- ii preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities(effective January 2007).

These financial statements were approved by the members of the management committee on the 21 September 2009 and are signed on their behalf by:

REV D A HANDS

A WHITFIELD

The notes on pages 13 to 21 form part of these financial statements.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005), the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2007).

The charity mainly raises funds to cover specific projects. This means that there can be considerable unpredictable variation in the timing of cash inflows. The service management and committee continue to actively pursue sources of funding and are confident that funding will continue to be obtained and that it is therefore appropriate to prepare the financial statements on the going concern basis. However, the margin of income over expenditure is not large and inherently there can be no certainty in relation to these matters. The financial statements do not include any adjustments which may be necessary should the charity cease to be a going concern.

Presentation of financial statements

The standard format for the financial statements as required by the Companies Act 1985 Schedule 4 Part I has been adapted to provide more appropriate information which complies with the SORP 2005 and which reflects the activities of the charitable company.

Fund Accounting

Unrestricted funds are available for use at the discretion of the management committee in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the funding provider or donor.

Incoming resources

Incoming resources from grants where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Donations, training and fundraising income and sundry income are included in full in the statement of financial activities when receivable. Gifts in kind are included at their estimated market value.

Voluntary services

In addition to recorded incoming resources the charity received the benefit of many thousands of voluntary hours and unclaimed out of pocket expenses contributed by its supporters. It would be impossible to place a value on all these services and expenses, without which much of the work undertaken could not be achieved and for which the charity is extremely grateful.

Resources expended

Resources expended by the charity are accounted for on an accruals basis, including VAT where applicable. Overheads are apportioned on the basis of an estimate of the proportion of time spent by staff on the related activities.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

1. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 15% reducing balance
Fixtures & fittings - 15% reducing balance

Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

2. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Grants and donations - Core services	2,044	-	2,044	6,480
Grants and donations - Counselling for Life Limited	-	-	-	1,000
	<u>2,044</u>	<u>-</u>	<u>2,044</u>	<u>7,480</u>

3. SERVICE CONTRACT FEES AND OTHER INCOME

	2009 £	2008 £
Service contract fees - Care Line	20,000	18,600
Service contract fees - Core services	112,531	110,696
Service contract fees - Community CAMHS Counselling Service	54,900	59,745
Service contract fees - Caring Together Making a Difference	16,369	16,000
Service contract fees - SAFE	71,381	30,000
Service contract fees – TAMHS Young Peoples Counselling Service	23,333	-
Service contract fees – Northern Rock Foundation Women's service	28,875	-
Service contract fees - BBC Children in Need	31,161	21,249
Other services - Core services	3,242	6,076
Other services - SAFE	760	-
Other income – Core services	575	-
	<u>363,127</u>	<u>262,366</u>

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

4. TRAINING AND FUNDRAISING

	2009 £	2008 £
Training and conference income	<u>969</u>	<u>2,155</u>

5. INTEREST RECEIVABLE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Bank interest receivable	<u>744</u>	<u>-</u>	<u>744</u>	<u>948</u>

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

6. TOTAL RESOURCES EXPENDED

		£	£	£	£	£	£	£	£	£	Total 2009	Total 2008
Direct activity costs												
Staff costs	Direct	8,763	12,296	44,920	12,685	50,031	24,399	17,136	16,661	-	186,891	126,315
Legal and professional	Direct	-	-	-	-	-	-	-	-	-	-	300
Bank charges	Direct	113	19	-	19	74	40	-	24	-	289	202
Telephone	Direct	2,131	308	72	351	2,079	56	-	464	-	5,461	5,242
Direct service costs	Direct	1,452	252	770	252	1,102	481	291	315	-	4,915	4,130
Training & supervision	Direct	5,786	1,961	720	642	748	657	198	1,897	-	12,609	10,928
Volunteers' expenses	Direct	1,753	318	(151)	187	2,708	497	140	68	-	5,520	3,477
Other costs	Direct	5,064	413	557	298	2,391	606	-	1,441	-	10,770	6,893
Printing, stationery, postage & advertising	Direct	2,628	323	21	323	1,649	664	-	624	-	6,232	2,960
Support costs allocated to activities												
Depreciation	Usage	2,783	-	2,463	84	65	-	-	-	-	5,395	3,413
General office & finance staff	Staff time	30,072	5,176	8,631	5,176	19,470	10,157	3,367	6,901	500	89,450	75,362
Overheads	Usage	8,603	1,331	922	1,331	4,563	2,694	350	1,182	500	21,476	37,568
Total resources expended		69,148	22,397	58,925	21,348	84,880	40,251	21,482	29,577	1,000	349,008	276,790

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

7. STAFF COSTS AND NUMBERS

The aggregate payroll costs were:

	2009	2008
	£	£
Wages and salaries	253,361	185,712
Social security costs	21,814	15,790
Other pension costs	1,166	175
	276,341	201,677

No employee received emoluments of more than £60,000.

The members of the management committee received no remuneration or expenses during the year.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2009	2008
	No	No
Counselling and support	12	8
Administration	5	5
	17	13

8. TAXATION

The company is exempt from tax under S.505 of the Income and Corporation Taxes Act 1988 as long as income is applied for charitable purposes only.

9. OPERATING PROFIT/(LOSS)

Operating profit/(loss) is stated after charging:

	2009	2008
	£	£
Staff pension contributions	1,166	175
Hire of equipment	1,312	1,473
Accountancy fees – Independent examiners fee	863	881
- other	1,864	3,098
Loss on disposal of fixed assets	3,149	-
Depreciation	2,246	3,413

**SUNDERLAND COUNSELLING SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

10. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & fittings	Total
	£	£	£
COST			
At 1 April 2008	31,512	11,679	43,191
Disposals	(3,470)	(5,104)	(8,574)
At 31 March 2009	<u>28,042</u>	<u>6,575</u>	<u>34,617</u>
DEPRECIATION			
At 1 April 2008	19,977	5,772	25,749
Charge for the year	1,752	494	2,246
On disposals	(2,241)	(2,184)	(4,425)
At 31 March 2009	<u>19,488</u>	<u>4,082</u>	<u>23,570</u>
NET BOOK VALUE			
At 31 March 2009	<u>8,554</u>	<u>2,493</u>	<u>11,047</u>
At 31 March 2008	<u>11,535</u>	<u>5,907</u>	<u>17,442</u>

11. DEBTORS

	2009	2008
	£	£
Other debtors	38,303	3,052
Prepayments	3,022	1,127
	<u>41,325</u>	<u>4,179</u>

12. CREDITORS: Amounts falling due within one year

	2009	2008
	£	£
Trade creditors	5,579	7,662
Other creditors and accruals	3,758	2,896
PAYE and social security	6,791	4,733
Deferred income	31,237	5,592
	<u>47,365</u>	<u>20,883</u>

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

13. DEFERRED INCOME

	2009	2008
	£	£
Balance at 1 April 2008	5,592	-
Amount released to incoming resources	(5,592)	-
Amount deferred in year	31,237	5,592
	31,237	5,592
Balance at 31 March 2009	31,237	5,592

14. MOVEMENTS IN FUNDS

	Balance at 1 Apr 2008	Movement in resources:			Balance at 31 Mar 2009
		Incoming	Outgoing	Transfers	
	£	£	£		£
RESTRICTED FUNDS					
Care Line	(1,799)	-	-	1,799	-
Community CAMHS					
Counselling Service	-	54,900	(58,925)	-	(4,025)
Caring Together Making a Difference	(8,636)	-	-	8,636	-
SAFE	848	-	-	(848)	-
BBC Children in Need	3,784	31,161	(40,251)	-	(5,306)
TAMHS Young People's Counselling Service	-	23,333	(21,482)	-	1,851
Northern Rock Foundation					
Women's Service	-	28,875	(29,577)	-	(702)
Total restricted funds	(5,803)	138,269	(150,235)	9,587	(8,182)
UNRESTRICTED FUNDS					
<i>Designated</i>					
Care Line	-	20,000	(22,397)	2,397	-
Caring Together Making a Difference	-	16,369	(21,348)	4,979	-
SAFE	-	72,141	(84,880)	12,739	-
<i>General</i>					
Core fund	8,638	120,105	(70,148)	(29,702)	28,893
Total unrestricted funds	8,638	228,615	(198,773)	(9,587)	28,893
TOTAL FUNDS	2,835	366,884	(349,008)	-	20,711

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

14. MOVEMENT IN FUNDS (CONTINUED)

Purposes of restricted funds

Community CAMHS Counselling Service (Young Peoples Counselling Service)

This service represents the provision of individual counselling support to children and young people

BBC Children in Need

The provision of individual counselling support to children and young people.

TAMHS Young People's Counselling Service

The provision of individual counselling support to children and young people.

Northern Rock Foundation Women's service

The provision of individual counselling to women who have experienced childhood sexual abuse or sexual violence in adulthood.

Purposes of designated funds

Careline

Funding allocated towards a pre-planned system of short, medium and long term psychological support for disaster victims in the Tyne and Wear area.

Caring Together Making a difference

Funds allocated to the provision of counselling services to those living with life threatening illnesses and their families and carers.

Sunderland Advocacy for Empowerment (SAFE)

Funds allocated to the provision of advocacy support to adults with learning and/or physical disabilities including hearing and visual impairments who may be at risk or are suffering abuse.

Care Line, Caring Together Making a Difference and Sunderland Advocacy for Empowerment (SAFE) had previously been accounted for as restricted funds. The management committee has reviewed the restrictions on the funding received for these projects and considers that they should now be accounted for as designated unrestricted funds.

In addition to the specific services set out above the charity provides a core service which is regarded as a general unrestricted fund covering inter alia general counselling, specific counselling, consultancy and training.

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

15. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets	Other net assets	Total
	£	£	£
Community CAMHS Counselling Service	841	(4,866)	(4,025)
BBC Children in Need	-	(5,306)	(5,306)
TAMHS Young People's Counselling Service	-	1,851	1,851
Northern Rock Foundation Women's Service	-	(702)	(702)
	841	(9,023)	(8,182)
Unrestricted funds	10,206	18,687	28,893
	11,047	9,664	20,711

16. COMPANY LIMITED BY GUARANTEE

The liability of the members of the company is limited by guarantee. Each member has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of the company being wound up.

**SUNDERLAND COUNSELLING SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2009

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 9.**

SUNDERLAND COUNSELLING SERVICES (A COMPANY LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2009

	2009		2008	
	£	£	£	£
INCOME				
Grants and donations - Core services		2,044		6,480
Grants and donations - Counselling for Life Limited		-		1,000
Bank interest receivable - Core services		744		948
Service contract fees - Care Line		20,000		18,600
Service contract fees - Core services		112,531		110,696
Service contract fees - Community CAMHS Counselling Service		54,900		59,745
Service contract fees - Caring Together Making a Difference		16,369		16,000
Service contract fees - SAFE		71,381		30,000
Service contract fees – TAMHS Young Peoples Counselling Service		23,333		-
Service contract fees – Women’s Service		28,875		-
Service contract fees - BBC Children in Need		31,161		21,249
Other services - Core services		3,242		6,076
Other services - SAFE		760		-
Other income - Core		575		-
Training and conference income - Core services		969		1,705
Training and conference income - Community CAMHS Counselling Service		-		450
TOTAL INCOME		366,884		272,949

**SUNDERLAND COUNSELLING SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2009

	2009		2008	
	£	£	£	£
CHARITABLE EXPENDITURE:				
Wages and salaries	186,891		125,815	
Rent	11,232		23,491	
Rates & water	168		201	
Light and heat	3,541		6,098	
Insurance	2,992		3,189	
Accountancy	2,527		3,979	
Repairs and maintenance	516		110	
Telephone	5,461		5,242	
Direct service costs	4,915		4,130	
Training and supervision	12,609		10,928	
Travel and volunteers expenses	5,520		3,477	
Other costs	10,770		6,893	
Printing, postage and stationery	5,572		2,612	
Advertising	660		348	
Support staff costs	88,950		75,362	
Loss on disposal of fixed assets	3,149		-	
Depreciation	2,246		3,413	
		347,719		275,288
MANAGEMENT AND ADMINISTRATION				
Wages and salaries	500		500	
Legal fees	-		300	
Accountancy fees	500		500	
Bank charges	289		202	
		1,289		1,502
TOTAL EXPENDITURE		<u>349,008</u>		<u>276,790</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		<u>17,876</u>		<u>(3,841)</u>