

**Tayside Counselling Support Group**

**Accounts for the year ended  
31 March 2008**

Scottish Charity Number SC027009



# **Tayside Counselling Support Group**

## **Report of the Executive Committee**

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### **Reference and Administrative Details**

#### **Charity name**

Tayside Counselling Support Group

#### **Scottish Charity Number**

SC027009

#### **Executive Committee**

Mr Jim Bell	(Chairperson)
Mr Tom Scott	(Treasurer)
Mrs Margaret Leiper	(Office Manager and Minute Secretary)
Mary Rodgers	(Project Manager)
Mrs Elizabeth Scott	(Prayer Coordinator)
Dr Ron Inglis	(Funder-Finder)
Mrs Loraine Waddell	(Receptionist Representative)

Mrs Edith Thompson retired in December 2007

#### **Principal office**

10 Constitution Road  
Dundee  
DD1 1LL

#### **Day to day management**

Mary Rodgers (Project Manager) and  
Margaret Leiper (Office Manager)

#### **Independent Examiner**

Fiona Bullions C.A.  
Henderson Loggie  
Chartered Accountants  
Royal Exchange  
Panmure Street  
Dundee  
DD1 1DZ

#### **Bankers**

Bank of Scotland  
2 West Marketgait  
Dundee  
DD1 1QN

## **Tayside Counselling Support Group**

### **Report of the Executive Committee (continued)**

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The members of the Executive Committee present their annual report and accounts for the year ended 31 March 2008.

The report is prepared in accordance with the Constitution of the Charity and the recommendations of the Statement of Recommended Practice - "Accounting and Reporting by Charities" (SORP 2005) and complies with applicable law.

#### **Structure, Governance and Management**

Tayside Counselling Support Group (TCSG) is a Scottish charity (No. SC027009), constituted as an Unincorporated Association. The Constitution of the Group has been under review for some considerable time and has finally been reconstituted as a Limited Company, to be known as Insight Counselling. These accounts will be the last for TCSG. Copies of the Memorandum and Articles of Association of Insight Counselling (i.e. its constitution) are available on request. TCSG was part of the National Counselling Service of CrossReach, the social care arm of the Church of Scotland. Insight Counselling will be independent of, but in association with, CrossReach.

Members of the Executive Committee are selected from persons whose knowledge and experience are appropriate to the Objective of TCSG. It is customary to ensure that the volunteer receptionists and counsellors are represented on the Executive Committee. Suitable persons are proposed by the Chairperson, who takes advice from various sources. The Project Manager and the Office Manager are non-voting members of the Executive Committee.

The induction and training of new members of the Executive Committee is done by the Chairperson, the Project Manager, and the Office Manager as appropriate.

Professional decisions relating to the counselling service provided are taken by the Project Manager, where necessary in consultation with Crossreach, and adhere to the conditions of the code of ethics of the British Association for Counselling and Psychotherapy. These decisions are brought to the Executive Committee for comment and discussion, particularly when there are financial implications. The Executive Committee decides on all matters affecting the funds of the Service, used in pursuance of the Objective.

All the volunteer counsellors are trained or are on student placement as part of a training course. New counsellors are put through a local induction by the Project Manager, sign a contract, and serve a probationary period for six months. The necessary professional supervision of all counsellors is overseen by the Project Manager.

Volunteer receptionists are all given an induction course by the Office Manager. Refresher training is given at least once a year.

The administration of the Service is the responsibility of the Executive Committee. The day to day management of the Service is the responsibility of the salaried Project Manager (Mary Rodgers), assisted by the salaried Office Manager (Margaret Leiper).

## **Tayside Counselling Support Group**

### **Report of the Executive Committee (continued)**

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#### **Risk Management**

The Executive Committee has assessed the risks to which the charity is exposed, in particular those related to its operations and finances, and is satisfied that systems are in place to mitigate exposure to risks.

#### **Objectives and Activities**

The Objective of the Executive Committee, in partnership with Crossreach, is to assist persons in need of spiritual, emotional, social, or psychological support by the provision of a counselling service to people throughout Tayside, provided by trained volunteer Counsellors who have recognised qualifications, and who are managed by the salaried Project Manager. In furtherance thereof, the Executive Committee will facilitate the counsellors, provide premises, a salaried Office Manager and a salaried Receptionist, and publicise the Service, using such means as it shall from time to time decide.

The ongoing aim of the Executive Committee is to take the necessary steps to ensure the continuing achievement of the Objective—the provision of a professional counselling service. Although we are going through a period of change the ongoing Objective remain the same.

#### **Achievement and Performance**

In 2007 we extended our counselling services into several locations in the Angus area after securing funding from Choose Life Angus. We are beginning to become known to GPs and other medical professionals.

We have had a huge increase in referrals in 2007-2008 and had to close our waiting list to Dundee GP referrals. We were able to secure funding to reduce our waiting list of 200 by offering a fee to counsellors willing to do extra counselling hours above their normal voluntary work, this has been very successful and we were able to offer almost 1600 counselling sessions in the 1<sup>st</sup> quarter of 2008. We have dealt with 650 referrals in 2007-2008.

NCS is working closely with other organisations and has a service agreement to work with clients from the Break-Thru Project in Dundee.

We secured funding for Choose Life Dundee to offer emergency appointments with clients who phone in extremely distressed or presenting as a suicide risk.

Further to this we are shortly to receive funding from the Mental Health Strategic Planning Group to offer counselling to those who are experiencing anger issues, anxiety or stress. This covers about 10% of our client referrals.

Schools in Dundee are now referring children and we have three trained counsellors working with children. They are seen either in school or come into our central office.

## **Tayside Counselling Support Group**

### **Report of the Executive Committee (continued)**

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#### **Financial review**

Our previous financial year proved difficult in terms of funding, with only £9,000 from charitable trusts and a legacy of £4000. This year has seen a complete turnaround with over £60,000 from a number of sources, including Trusts, NHS Tayside and Choose Life.

The Executive Committee wishes to acknowledge the generous financial support of

- The Gannochy Trust
- The Northwood Trust
- Adam & Co. Plc
- NHS Tayside for providing substantial funding to reduce the waiting list
- Angus and Dundee councils for processing the release of the money from the Scottish Executive's Choose Life initiative
- Client and other donations
- 'Friends of TCSG'
- The Break-Thru Project

The counselling service would not survive without such funding.

#### **Reserves policy**

The Executive Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should amount to 6 months of the reserves expended, which equates to £25,519 in general funds. At present, free reserves amount to £46,311 which does not reach this target level.

#### **Plans for the year to 31 March 2009 and beyond**

The Executive Committee will be fully occupied with continuing the tasks mentioned above, and enabling the service both to expand across Tayside and to extend the work already carried out with children in schools.

**Jim Bell**  
Chairperson

9 June 2008

## **Tayside Counselling Support Group**

### **Report of the Independent Examiner to the members of the Executive Committee**

I report on the accounts of Tayside Counselling Support Group for the year ended 31 March 2008 which are set out on pages 6 to 11.

#### **Respective responsibilities of the Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations,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 Bullions CA

Henderson Loggie  
Chartered Accountants  
Royal Exchange  
Panmure Street  
Dundee  
DD1 1DZ

9 June 2008

## Tayside Counselling Support Group

### Statement of Financial Activities for the year ended 31 March 2008

	Note	Unrestricted funds £	Restricted funds £	Total funds 2007 - 2008 £	Total funds 2006 - 2007 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	4	54,985	29,850	84,835	23,157
Investment income	5	400	-	400	844
Fundraising activities		-	-	-	-
<b>Total incoming resources</b>		<b>55,385</b>	<b>29,850</b>	<b>85,235</b>	<b>24,001</b>
<b>Resources expended</b>					
Fundraising costs		-	-	-	-
Charitable activities	6	43,563	6,925	50,488	33,157
Governance costs	7	549	-	549	836
<b>Total resources expended</b>		<b>44,112</b>	<b>6,925</b>	<b>51,037</b>	<b>33,993</b>
<b>Net incoming/(outgoing) resources</b>		<b>11,273</b>	<b>22,925</b>	<b>34,198</b>	<b>(9,992)</b>
Transfer between funds	11	9,335	(9,335)	-	
<b>Total funds brought forward</b>		<b>25,703</b>	<b>-</b>	<b>25,703</b>	<b>35,695</b>
<b>Total funds carried forward</b>		<b>46,311</b>	<b>13,590</b>	<b>59,901</b>	<b>25,703</b>

## Tayside Counselling Support Group

Balance Sheet as at 31 March 2008

	Note	£	Total 2007-2008 £	£	Total 2006-2007 £
<b>Fixed assets</b>	8		<b>1,676</b>		1,911
<b>Current assets</b>					
Income tax to reclaim	9	<b>1,126</b>		431	
Cash at bank: Treasurer's Account		<b>17,311</b>		8,587	
Reserve Account		<b>40,000</b>		-	
Short term investments		-		15,000	
Cash in hand		<b>82</b>		55	
Debtors		-		395	
			<b>58,519</b>		24,468
<b>Current liabilities</b>					
Creditors	10		<b>294</b>		676
			<b>58,225</b>		23,792
<b>Net current assets/(liabilities)</b>					
			<b>59,901</b>		<b>25,703</b>
<b>Represented by:</b>					
<b>Unrestricted funds</b>					
Surplus/(Deficit) brought forward		<b>25,703</b>		35,203	
Surplus/(Deficit) for year		<b>20,608</b>		(9,500)	
			<b>46,311</b>		25,703
<b>Restricted funds</b>	11				
Capital reserve		-		-	
Income reserve		<b>13,590</b>		-	
			<b>13,590</b>		-
<b>Total funds</b>			<b>59,901</b>		<b>25,703</b>

Approved by the Executive Committee and signed on its behalf by:

**Tom Scott**  
Treasurer

9 June 2008

# Tayside Counselling Support Group

## Notes to the Accounts for the year ended 31 March 2008

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### 1. Accounting policies

#### **Basis of accounting**

The accounts are prepared under the historical cost convention and include the results of the Group's operations as indicated in the financial report, all of which are continuing.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice - "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### **Funds**

Funds are classified as restricted or unrestricted, defined as follows:

**Restricted income funds** are expendable at the discretion of the Executive Committee in furtherance of a particular activity.

**Restricted capital funds** are for the purchase of specific tangible fixed assets.

**Unrestricted funds** are expendable at the discretion of the Executive Committee in furtherance of the objects of TCSG.

Any restricted fund in deficit at the accounting date is fully compensated by transfer from unrestricted funds.

#### **Tangible fixed assets**

Individual fixed assets costing £50 or more are capitalised at cost.

The cost of fixed assets is reduced by annual depreciation to net realisable value over their estimated useful lives at the following rate:

Office equipment, furniture, fixtures and fittings - over 5 years

#### **Incoming resources**

##### Recognition of incoming resources

These are included in the SOFA when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

##### Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

#### **Expenditure and Liabilities**

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

The only governance costs are those incurred by room hire for Executive Committee meetings and by the auditing of the accounts.

## Tayside Counselling Support Group

### Notes to the Accounts for the year ended 31 March 2008 (continued)

#### 1. Accounting policies (continued)

##### Legacies

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made on property transferred and the amount involved can be quantified.

##### Grants

Government and other grants in respect of capital expenditure are credited to the income and expenditure account over the estimated useful life of the relevant fixed assets. Any grants shown in the balance sheet represent the total grants receivable to date less the amount so far credited to the income and expenditure account.

Government and other grants towards revenue expenditure are credited to revenue in the year to which they relate.

#### 2. Emoluments of employees

2007-2008			2006-2007	
£	£		£	£
Gross pay	Employer's NI	505	Gross pay	Employer's NI
	less SSP recovered	<u>(790)</u>		
<b>15,500</b>		<b>(285)</b>	9,278	383
Number of paid employees	2		2	
No employee received emoluments in excess of £60,000.				(2006-7 – none)

#### 3. Expenses

The Project Manager received £435 during the year. (2006-7 – none)

No other member of the Executive Committee received expenses during the year. (2006-7 – none)

#### 4. Voluntary income

		2007-2008		2006-2007
		£	£	£
		Unrestricted	Restricted	
Client donations	Non-Gift Aid	3,981	-	3,376
	Gift Aid	3,185	-	3,316
Other donations	Non-Gift Aid	3,575	-	1,875
	Gift Aid	2,365	-	-
Donations towards training courses		-	-	355
Grants & legacies		25,000	-	13,000
Income tax to reclaim		1,126	-	-
Income tax reclaimed		440	-	935
NHS project		-	29,600	-
Round Table gift for books		-	250	-
Choose Life (Dundee)--emergency appts.		8,000	-	-
For training/supervision given		480	-	-
For 'Break-Thru Project' counselling		3,725	-	-
Choose Life (Angus) -- set-up costs		3,000	-	-
Hospitality contributions		-	-	120
Miscellaneous		108	-	180
		<u>54,985</u>	<u>29,850</u>	<u>23,157</u>

#### 5. Investment income

Bank account	400	449
Short-term investment bond	-	395
	<u>400</u>	<u>844</u>

## Tayside Counselling Support Group

Notes to the Accounts for the year ended 31 March 2008 (continued)

### 6. Charitable activities

	2007-2008		2006-7
	£	£	£
	Unrestricted	Restricted	
Rent and water rates	13,844	-	12,393
Telephone	570	-	463
Office supplies	2,533	-	1,266
Gross salaries	15,500	-	9,278
Employer's NI payments		-	383
less SSP recovered	(285)	-	-
Support and supervision	2,080	-	1,670
Depreciation	802	-	689
Insurance	1,003	-	783
Books	284	130	182
Project Manager's expenses	435	-	-
Postage	362	-	370
Advertising and Promotional Material	1,867	-	707
Hospitality	70	-	486
NHS project (counsellors' fees)	-	6,795	-
Photocopying	159	-	539
COSCA Cert. in Counselling Supervision	1,500	-	-
Cleaning	550	-	450
Hire of rooms for non-TCSG business	157	-	-
Computer maintenance	254	-	105
Painter	-	-	734
Training courses	230	-	550
Broadband	132	-	123
TCSG share of I.T. network costs	291	-	285
Help with induction of clients	140	-	-
'Choose Life' posters	-	-	427
Membership of BACP	136	-	147
Gift to Andrea Wigglesworth	250	-	-
Miscellaneous	699	-	1,128
	<u>43,563</u>	<u>6,925</u>	<u>33,157</u>

### 7. Governance costs

	2007-8	2006-7
	£	£
Room hire for Exec. Comm. meetings	255	542
Auditor's fee	-	294
Independent Examiner's fee	294	-
	<u>549</u>	<u>836</u>

## Tayside Counselling Support Group

Notes to the Accounts for the year ended 31 March 2008 (continued)

### 8. Fixed Assets

	Office equipment, furniture, fixtures & fittings £
<b>Cost</b>	
At 1 April 2007	3,443
Additions for year (venetian blind, printer, six-drawer locker, laptop computer)	568
<b>At 31 March 2008</b>	<u><u>4,011</u></u>
<b>Depreciation</b>	
At 1 April 2007	1,533
Charge for year	802
<b>At 31 March 2008</b>	<u><u>2,335</u></u>
<b>Net book value</b>	
<b>At 31 March 2008</b>	<u><u>1,676</u></u>
At 31 March 2007	<u><u>1,911</u></u>

### 9. Income tax to reclaim

Income tax to 30 September 2007 (£439.72) was recovered earlier. The amount appearing here is for the period 1 October 2007 to 5 April 2008.

### 10. Creditors

	£
Independent Examiner's fee	294

### 11. Restricted funds

	Movement in funds				
	1 April 2007 £	Incoming resources £	Expenditure £	Associated costs £	31 March 2008 £
NHS project (to reduce waiting list)	-	29,600	(6,795)	(9,335)	13,470
Round Table gift for books	-	250	(130)	-	120
	<u><u>-</u></u>	<u><u>29,850</u></u>	<u><u>(6,925)</u></u>	<u><u>(9,335)</u></u>	<u><u>13,590</u></u>