

0-SSQ1-1/WG

Charity Registration No. 1102986

**SHROPSHIRE PEER COUNSELLING & ADVOCACY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

SHROPSHIRE PEER COUNSELLING & ADVOCACY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Quinn C Harris D Ellis R Jones J Webster S Harris
Charity number	1102986
Principal address	Suite 2 Old Station Building Oswald Road Oswestry Shropshire England SY11 1RE
Independent examiner	Azets Audit Services 5 - 7 Beatrice Street Oswestry Shropshire SY11 1QE

SHROPSHIRE PEER COUNSELLING & ADVOCACY

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

SHROPSHIRE PEER COUNSELLING & ADVOCACY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

The trustees present their report and financial statements for the Period ended 30 September 2020.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and we consider this to be a core foundation of the charity, because we aim:

- To relieve disabled persons primarily, but not exclusively, living or working within the counties of Shropshire and Powys through the provision of information, advocacy, peer counselling and befriending;
- To enable disabled people to make informed choices through the provision of information, advocacy, peer counselling and befriending;
- To promote independence and choice of disabled people through the provision of information, advocacy, peer counselling and befriending;
- To recruit and train volunteers to act as advocates, peer counsellors and befrienders with disabled people;
- To employ such staff as are necessary for the proper pursuit of the objectives;
- To enable disabled people to make informed choices and be listened to;
- To promote independence and voice.

Achievements and performance

During the short period the charity has continued to provide advocacy services in line with the objectives of the charity.

Financial review

Reserves policy

During the period the activities, assets and liabilities of the charity were transferred to a new charity, Shropshire Peer Counselling and Advocacy Services CIO. As the charity will no longer cease to have any activities it is appropriate for the charity to have no reserves.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

Risk management

The trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We continue to strive to develop our services in order to meet the need of our clients. Funding is always an issue; however we endeavour to be proactive as we fight for the rights of our vulnerable client group.

Structure, governance and management

The charity is controlled by its governing document, a constitution and constitutes an unincorporated charity.

The trustees who served during the Period and up to the date of signature of the financial statements were:

P Quinn
C Harris
D Ellis
R Jones
J Webster

SHROPSHIRE PEER COUNSELLING & ADVOCACY

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

S Harris

Recruitment and appointment of new trustees

Prospective trustees are recommended to the board by existing members, following a recommendation the board votes on the prospective trustee application.

Induction and training of new trustees

New trustees are provided with a trustee handbook which explains the role taken on and are given an induction pack which includes: the charity constitution, business plan, papers from last two board meetings, the last annual report and are also asked to read the charity's policies.

The trustees' report was approved by the Board of Trustees.



Mrs D Ellis

Trustee

Dated: 16/12/20

SHROPSHIRE PEER COUNSELLING & ADVOCACY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHROPSHIRE PEER COUNSELLING & ADVOCACY

I report to the trustees on my examination of the financial statements of Shropshire Peer Counselling & Advocacy (the charity) for the Period ended 30 September 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

J. M. D. H. W.

Azets Audit Services

5 - 7 Beatrice Street
Oswestry
Shropshire
SY11 1QE

Dated: *13th January 2021.*

SHROPSHIRE PEER COUNSELLING & ADVOCACY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	4	1,591	-	1,591	870	-	870
Charitable activities	5	100	30,504	30,604	3,267	183,457	186,724
Total income		<u>1,691</u>	<u>30,504</u>	<u>32,195</u>	<u>4,137</u>	<u>183,457</u>	<u>187,594</u>
Expenditure on:							
Charitable activities	6	3,695	27,311	31,006	3,445	174,004	177,449
Transfer of assets to CIO		52,891	14,375	67,266	-	-	-
Other	9	-	1,000	1,000	-	6,000	6,000
Total resources expended		<u>56,586</u>	<u>42,686</u>	<u>99,272</u>	<u>3,445</u>	<u>180,004</u>	<u>183,449</u>
Net (expenditure)/income for the year/ Net movement in funds		(54,895)	(12,182)	(67,077)	692	3,453	4,145
Fund balances at 1 April 2020		<u>54,895</u>	<u>12,182</u>	<u>67,077</u>	<u>54,202</u>	<u>8,729</u>	<u>62,931</u>
Fund balances at 30 September 2020		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>54,894</u></u>	<u><u>12,182</u></u>	<u><u>67,076</u></u>

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

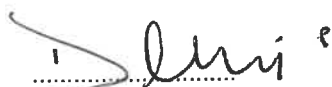
SHROPSHIRE PEER COUNSELLING & ADVOCACY

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2020 £	£
Fixed assets					
Tangible assets	11		-		564
Current assets					
Cash at bank and in hand		140,250		206,653	
Creditors: amounts falling due within one year	12	(140,250)		(140,141)	
Net current assets			-		66,512
Total assets less current liabilities			-		67,076
Income funds					
Restricted funds	14		-		12,182
<u>Unrestricted funds</u>					
Designated funds		-		30,000	
General unrestricted funds		-		24,894	
			-		54,894
			-		67,076

The financial statements were approved by the Trustees on 16/12/20


 Mrs D Ellis
 Trustee

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

1 Accounting policies

Charity information

Shropshire Peer Counselling & Advocacy is controlled by its governing document, a constitution and constitutes an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

As explained in note 3, the charity transferred its activities, assets and liabilities to a newly incorporated CIO on 1st June 2020 and has ceased activities. As required by UK accounting standards, the Trustees have prepared the financial statements on the basis that the charity is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis. All assets and liabilities were transferred to the CIO at their carrying amounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% on a reducing balance
--------------------------------	---------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.11 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.12 Deferred income

Deferred income is released to the Statement of Financial Activities in the period that the income relates to.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Transfer to CIO

The Trustees of the charity have approved the transfer of all activities and assets from the 1st June to a newly formed CIO, Shropshire Peer Counselling and Advocacy Service CIO (1187362). The new CIO is a charity formed with the same objectives as the unincorporated charity.

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

4 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2020
	£	£
Donations and gifts	1,591	870

5 Charitable activities

	Counselling & advocacy services	Counselling & advocacy services
	2020	2020
	£	£
Grants	30,337	172,097
Services under contract	267	14,627
	<u>30,604</u>	<u>186,724</u>
Analysis by fund		
Unrestricted funds	100	3,267
Restricted funds	30,504	183,457
	<u>30,604</u>	<u>186,724</u>

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

6 Charitable activities

	Counselling & advocacy services 2020 £	Counselling & advocacy services 2020 £
Staff costs	26,391	153,800
Depreciation and impairment	-	278
Rent	1,219	7,321
Insurance	-	668
Telephone	860	2,175
Postage and stationery	245	1,870
Advertising	40	2,400
Repairs and renewals	1,962	5,657
Subscriptions	255	2,835
Sundry	-	285
Charges	34	160
	<u>31,006</u>	<u>177,449</u>
	<u>31,006</u>	<u>177,449</u>
Analysis by fund		
Unrestricted funds	3,695	3,445
Restricted funds	27,311	174,004
	<u>31,006</u>	<u>177,449</u>

7 Trustees

There were no trustees' remuneration or other benefits for the period ended 30 September 2020 nor for the year ended 31 March 2020.

Trustees' expenses

During the year there were no expenses reimbursed to trustees (2020: £0).

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

8 Employees

Number of employees

The average monthly number of employees during the Period was:

	2020 Number	2020 Number
Advocacy work	8	8
Administration	1	1
	<u>9</u>	<u>9</u>

Employment costs

	2020 £	2020 £
Wages and salaries	23,867	122,967
Social security costs	-	5,671
	<u>23,867</u>	<u>128,638</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Other

	Restricted funds	Restricted funds
	2020	2020
Accountancy	1,000	6,000
	<u>1,000</u>	<u>6,000</u>

10 Taxation

The charity is exempt from tax on its charitable activities.

11 Tangible fixed assets

	Fixtures, fittings & equipment £
At 1 April 2020	2,376
Disposals	(2,376)
At 1 April 2020	1,812
Eliminated in respect of disposals	(1,812)
Carrying amount	
At 31 March 2020	<u>564</u>

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2020

12 Creditors: amounts falling due within one year

	Notes	2020 £	2020 £
Deferred income	13	-	139,141
Other creditors		140,250	-
Accruals and deferred income		-	1,000
		<u>140,250</u>	<u>140,141</u>

13 Deferred income

	2020 £	2020 £
Arising from deferred grant income	-	139,141
	<u>-</u>	<u>139,141</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 30 September 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources Expended £	Balance at 1 April 2020 £	Incoming resources £	Resources Expended £	
Garfield							-
Weston	3,620	15,000	(17,756)	864	2,500	(3,364)	-
Lloyds	(567)	23,522	(22,498)	457	3,920	(4,377)	-
Shropshire	4,851	10,025	(2,767)	12,109	-	(12,109)	-
Private Grant	510	100,000	(102,853)	(2,343)	16,667	(14,324)	-
Henry Smith	(15)	28,575	(27,562)	998	4,750	(5,748)	-
Other funds	330	6,333	(6,566)	97	2,666	(2,763)	-
	<u>8,729</u>	<u>183,455</u>	<u>(180,002)</u>	<u>12,182</u>	<u>30,503</u>	<u>(42,685)</u>	<u>-</u>

Restricted funds

All funds were transferred to Shropshire Peer Counselling and Advocacy CIO during the period.

SHROPSHIRE PEER COUNSELLING & ADVOCACY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

15 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted funds 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 30 September 2020 are represented by:						
Tangible assets	-	-	-	564	-	564
Current assets/ (liabilities)	-	-	-	54,330	12,182	66,512
	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,894</u>	<u>12,182</u>	<u>67,076</u>

16 Change of accounting date

The period reported on in the financial statements is for a period of activity of two months up to the transfer of activity to a new charity. The comparative period is for a period of 12 months.

17 Related party transactions

There were no disclosable related party transactions during the Period (2020 - none).