

Company number: 2443288

Charity Number: 1010129

Sheffield Women's Counselling and Therapy Service Limited

trading as

Saffron Sheffield

Report and financial statements

for the year ended 31 March 2019

Sheffield Women's Counselling and Therapy Service Limited

Reference and administrative information

for the year ended 31 March 2019

Charity name Sheffield Women's Counselling and Therapy Service Limited
also known as Saffron Sheffield

Company number 2443288

Charity number 1010129

Registered office and operational address 44 Daniel Hill, Sheffield, S6 3JF

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Carol Jepson	Chair
Judith Dodds	Treasurer
Ahmina Akhtar	
Teresa Allewell	
Stephanie Allan	
Pam Marshall	
Susan Bridgeford	
Olivia Sinclair	

Key management Katherine Myles Chief Executive Officer

Personnel Shabina Ishaq Head of Clinical Services

Bankers Co-operative Bank plc
PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

Independent examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

The trustees present their report and the unaudited financial statements for the year ended 31 March 2019.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association of Sheffield Women's Counselling and Therapy Service Limited ("the company" or "the charity" or "Saffron Sheffield") and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report on each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Objects

The objects of Saffron Sheffield, as set out in its governing document, are:

- to promote and protect the mental health and wellbeing of women and girls, in particular through the provision of counselling and psychotherapy, and
- to advance the education of the public with regard to the mental health and wellbeing of women and girls.

The following key strategic aims help Saffron Sheffield meet the above objects:

- Service delivery: To provide free, accessible, high quality psychotherapy and group programmes for women in Sheffield who have experienced trauma or abuse
- Training and support: To provide training and support for other agencies or practitioners to enable them to work more effectively with women who have experienced trauma or abuse
- Awareness raising and campaigning: To raise awareness of the needs of women who have experienced trauma or abuse and campaign for better services
- Securing our future: To build a sustainable future for Saffron Sheffield so that it can continue to support women who have experienced trauma or abuse.

Activities undertaken for public benefit

In reviewing the aims and objectives of Saffron Sheffield and planning activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

The most direct beneficiaries of our activities are women in Sheffield aged 16 and above who have experienced trauma or abuse in childhood or in adulthood, including:

- Sexual abuse, sexual violence, rape or sexual exploitation
- Domestic abuse and domestic violence, including coercive control
- Honour based violence and female genital mutilation
- Torture and trafficking
- Being a witness or victim of a crime or an accident
- "County lines" or the exploitation of children and vulnerable people to aid illegal drugs distribution.

We provide free psychotherapy as well as therapeutic group activities for these women.

Women accessing our services tell us that the support they receive has enabled them to maintain healthier relationships, and in many cases therapy has enabled them to maintain employment when they were struggling with their mental health. Women also often tell us that they have found it easier to attend community activities because of our service, and that therapy has made them a better parent. Our work thus has additional benefits for the families and communities of the women we support directly.

Our activities also include the provision of training, conference workshops, signposting and informal support to other professionals and agencies who work with women who have experienced trauma or abuse. By sharing our expertise in this way we are able to provide benefits for women who are clients or service users of these other agencies.

Achievements and performance

The charity's main activities and beneficiaries are described below. All its charitable activities focus on improving the mental health and wellbeing of women and girls who have experienced abuse or trauma and are undertaken to further Saffron Sheffield's charitable purposes for the public benefit.

Beneficiaries of our services

The most direct beneficiaries of our services are women in Sheffield aged over 16 who have experienced some form of abuse or trauma. This might be historic or recent abuse or trauma and can include issues such as domestic abuse, childhood or adult sexual abuse, sexual exploitation or rape, childhood neglect or emotional abuse. Our clients are usually suffering with complex post-traumatic stress symptoms due to chronic or repeated instances of abuse and trauma.

Activities

In 2018-2019 Saffron Sheffield provided 2072 hours of therapy, including 1710 hours of specialist trauma-informed 1:1 therapy and 362 hours of therapeutic group work.

We offered 133 women initial assessments for 1:1 therapy and 124 for group work

- 86 clients were assessed for 1:1 therapy over a total of 151 assessment sessions. We carried out comprehensive clinical assessments using the Trauma Symptom Inventory - II (TSI-2), an internationally recognised tool providing a detailed assessment across 22 clinical and validity scales. These assessments were used in order to obtain a detailed picture of clients' symptoms, to assess risk and to inform a personalised

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

therapy offer appropriate for women who have experienced complex post-traumatic stress.

- 111 clients engaged in weekly 1:1 therapy and were offered 1514 therapy sessions. Less than 5% of these therapy appointments were missed without prior arrangement, and this 5% includes client absence due to ill health.
- 36 women engaged in therapeutic group work:
 - 1x 12 week therapeutic art group, attended by 4 women
 - 2 x8 week wellbeing group, attended by 21 women
 - 1x Urdu language 8 week wellbeing group, attended by 11 women

Training

4 volunteer trainee therapists gained experience, support and clinical hours towards their accreditation.

We also organised and hosted two specialist trauma training events:

On Thursday 28th February 2019, 31 practitioners attended our training delivered by Zoe Lodrick on the theme of "Working Therapeutically with Survivors of Sexualised Trauma."

59 attendees signed up for our Annual Celebration which took place on the 20th November 2018, including mental health practitioners, supporters and members of our own team. The event included a screening of the film "Resilience: The Biology of Stress and the Science of Hope", an exploration of the role of Adverse Childhood Experiences on mental health in children and adults.

Outcomes

Of those who completed therapy in 2018-2019, clients reported that therapy had impacted them in the following ways:

- 100% achieved a personal goal
- 100% understood themselves better
- 97% had improved how they dealt with problems
- 95% felt less isolated
- 92% were coping better with their feelings.
- 90% felt more self confident
- 86% were tackling difficult situations better
- 85% had improved relationships
- 83% understood other people better
- 82% were looking after themselves better

Health outcomes

There was a strong trend among service users in self-reported improvements in physical health, and in reduced visits to GPs and A&E:

47% of clients were visiting their GP less often than before therapy.

58% said their physical health had improved.

27% were visiting A&E less often.

Trauma symptoms

All of our clients (100%) who completed therapy showed a statistically significant reduction in trauma symptoms. We measure 22 different trauma symptoms using an evidence based, statistically validated

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

tool - The Trauma Symptom Inventory-II (TSI-2). These 22 symptoms are grouped into four factors of trauma: Self-disturbance, Post traumatic Stress, Externalisation and Somatisation. 87% of our clients showed a statistically significant reduction in one or more of these factors, 57% in two or more factors, 46% in three or more factors and 29% in four or more factors.

Client voices from 2018-2019 on the difference that therapy has made for them

Many clients remarked on the quality of care they experienced, and how they were able to trust our staff:

"I have felt welcome, comfortable, safe and secure throughout my treatment despite sessions bringing up difficult emotions/memories. The support exceeded all expectations. I am lucky to have been able to access such a resource as I know many would not have this in their area. Thank you Saffron Sheffield."

"I am extremely grateful that I could access therapy at Saffron Sheffield. I feel it has helped me so much and I cannot contemplate my situation if this opportunity had not been available. To me this service has literally been a life-saver. I have felt valued by all staff at Saffron Sheffield. This feeling plus the therapy has helped in the healing process. This service is incredibly important in Sheffield."

"Everyone here has been so welcoming and supportive. [My therapist] has been very patient, welcoming, understanding and supportive. I always feel safe and listened to when I am here. I would recommend this service to others. I cannot express how much this service and [my therapist] has helped me understand and process trauma I have suffered but also understand myself so much better. I will be eternally grateful for the support I have received here."

Clients commonly reflected that they had grown in confidence as a result of therapy and felt more positive about their lives:

"Thank you so much for giving me the opportunity to attend counselling. It has saved my sanity I think."

"I feel more confident and able to face the world again."

"I couldn't thank Saffron Sheffield enough, it has been a life changing experience for me and one I will be forever grateful for. [My therapist] and Saffron Sheffield have done me the world of good and helped me feel so much better about the future."

"I'm coming out the other side in a much better frame of mind, feeling strong and in control of my life."

"I came to Saffron Sheffield when I had run out of options. I had depression, anxiety, nightmares, flashbacks, insomnia etc. Over the last year, with [my therapist's] infinite patience, I have found the root cause of these issues and worked on resolving/reducing them. I have certainly changed in the last year, and the issues I had have almost completely eased, if not I know how to deal with them. I cannot thank you enough."

The case for longer term therapy

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

Another theme in our client feedback is how much clients valued Saffron Sheffield as the only organisation in Sheffield offering free, longer-term trauma therapy:

"I was referred to Saffron Sheffield by my GP after I asked for longer term help. 6 weeks' counselling had not helped and I needed deeper therapy. By the time I had my initial assessment I was in poor mental health and had been self harming and had taken an overdose. I have made very good progress and am in a much better place, my goals were addressed and I was able to change them as we went through the sessions. This service is vital and has turned my life around from despair to hope and must continue to help the women who use and need it."

"The length of therapy [offered] helps to tackle personal issues and work through problems. It provides an all female space that is compassionate and caring and professional for its clients. Thank you for helping me and for being a much needed service in the city."

"I am now more self confident and able to continue my life feeling happier and stronger . The length of the therapy has helped so much as difficult issues had to be addressed and I feel the length of the therapy offered by the GP (6 weeks) would not have helped but most likely made things worse for me."

"I have really appreciated the length of time/ number of sessions I have been given, as well as the expertise in working with trauma at Saffron Sheffield. The more traditional IAPT/CBT/CAT hasn't been nearly as helpful as this, and I feel as though I have made some significant improvements that will help for a long time to come."

Financial review

At the end of the reporting period, the charity held total funds of £302,201 (2018:£298,665). Of this, £7,578 (2018:£3,851) is restricted funds and £294,623 (2018:£294,814) is unrestricted income funds of which £3,723 (2018:£20,000) has been designated by the trustees for development work, and £41,126 designated to fund part of our 2019-2020 operating budget.

Of the total funds, £153,540 (2018:£157,285) is held in tangible fixed assets (largely our therapy centre at 289 Abbeydale Road) and £148,661 (2018:141,380) is held in net current assets.

Thus the charity holds £96,234 (2018:£117,529) in free reserves as of 31st March 2019.

Income

2018-2019 was the final year of a 5 year National Lottery Community Fund Grant, and we designated some of our free reserve (£41,126) to mitigate this while we work to secure new multi-year grant funding.

The Sheffield Clinical Commissioning Group has continued to acknowledge the importance of our work in Sheffield, awarding us £73,633 in 2018-2019. We are very appreciative of the fact that our role as a specialist service continues to be recognised. Our grant agreement with Sheffield CCG has been renewed until March 2020.

In addition to our grant funding we are continuing to grow our trading income via the rental of therapy space from our premises on Abbeydale Road. Our income from this activity in 2018-2019 was £25,469. We are extremely grateful to all of our hirers for their custom and partnership.

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

As a provider of specialist services, our therapist costs are our main expenditure. We strive to ensure a balanced team which includes experienced, as well as trainee and newly qualified therapists. This means that we need paid roles as well as volunteers. We're proud to be a hub of learning for those volunteer therapists who come to us to develop their skills in trauma work as part of an experienced and supportive team.

Reserves policy

The trustees have reviewed the reserves in line with Charity Commission guidance. This involved analysing existing funds and considering likely funding and expenditure to which the charity is committed. The trustees considered that sufficient reserves are needed to maintain the organisation's services in the event of a delayed decision about a grant or contract. In addition, should it become necessary to wind up the company, the reserves would enable it to meet its commitments to beneficiaries, suppliers, staff (including redundancy payments) and others.

As a result of this review, and in the light of current uncertainty about the future of some current sources of funding, trustees have agreed that a figure of approximately five months' running costs, or £85,830, is appropriate at the end of the reporting period. The wind down costs have been calculated at £10,404. The current level of reserves is consistent with this.

Designations

The trustees have designated funds as follows:

£3,723 - Development fund for website and planned renewals at 289 Abbeydale Rd

£41,126 - Designated to fund otherwise unfunded operating costs in the 2019-2020 organisational budget

Plans for the future

We are now promoting our newly renovated therapy centre and more flexible hiring offer, in order to generate more hirers and increase our trading income.

As we gradually increase our community outreach, we are delighted and very appreciative to see more groups and individuals fundraise and support us. We hope to continue to grow our community support into 2020-2021.

Grants remain key to our work, and securing further multi-year grants will be crucial to our success in 2019-2020 and beyond.

Structure, governance and management

Sheffield Women's Counselling and Therapy Service is a charitable company limited by guarantee, incorporated on 15 November 1989 and registered as a charity on 26 March 1992. Sheffield Women's Counselling and Therapy Service adopted the trading name Saffron Sheffield in 2019.

The company was established under a memorandum of association which set out its objects and powers and is governed by its articles of association.

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

Members of Saffron Sheffield guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2019 was 8 (2018:8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

A person wishing to become a trustee must be aged 18 or over and either recommended by the trustees or nominated for election by a member. All trustees must retire at each AGM but can offer themselves for re-election or further co-option. Trustees can at any time co-opt someone to be a trustee, but the total number of co-opted trustees cannot be more than half of the number of elected trustees.

Trustees delegate responsibility for the day-to-day management of the charity to the Chief Executive Officer (CEO).

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and reviewed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

A significant risk area is the potential for a loss of funding. With this in mind a funding strategy is in place which works towards a mixed economy of funding and the generation of unrestricted income reserves.

Risks are minimised by a clear system of authorisation and well-documented financial controls approved by the trustees and regularly reviewed. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the charity's premises.

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2019

Statement of responsibilities of the trustees

The trustees (who are also directors of Sheffield Women's Counselling and Therapy Service Limited for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 18/11/2019 and signed on their behalf by

Carol Jepson

Chair

Judith Dodds

Treasurer

Independent examiner's report

to the members of

Sheffield Women's Counselling and Therapy Service Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2019 which are set out on pages 11 to 26.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited
Green Fish Resource Centre, 46-50 Oldham Street
Manchester, M4 1LE

Date 20/12/2019

Sheffield Women's Counselling and Therapy Service Limited

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies	3	1,979	-	1,979	943
Charitable activities	4	-	180,126	180,126	194,362
Other trading activities	5	27,423	-	27,423	29,295
Total income		29,402	180,126	209,528	224,600
Expenditure on:					
Raising funds	6	8,738	-	8,738	5,353
Charitable activities	7	20,855	176,399	197,254	200,655
Total expenditure		29,593	176,399	205,992	206,008
Net income/(expenditure) for the year	9	(191)	3,727	3,536	18,592
Transfer between funds		-	-	-	-
Net movement in funds for the year		(191)	3,727	3,536	18,592
Reconciliation of funds					
Total funds brought forward		294,814	3,851	298,665	280,073
Total funds carried forward		294,623	7,578	302,201	298,665

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Sheffield Women's Counselling and Therapy Service Limited
Company number 2443288

Balance sheet as at 31 March 2019

	Note	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	14		153,540		157,285
Total fixed assets			153,540		157,285
Current assets					
Debtors	15	4,407		5,745	
Cash at bank and in hand	16	162,804		139,302	
Total current assets		167,211		145,047	
Liabilities					
Creditors: amounts falling due in less than one year	17	(18,550)		(3,667)	
Net current assets			148,661		141,380
Total assets less current liabilities			302,201		298,665
Net assets			302,201		298,665
The funds of the charity:					
Restricted income funds	19		7,578		3,851
Unrestricted income funds	20		294,623		294,814
Total charity funds			302,201		298,665

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' (trustees') responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors (trustees) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 26 form part of these accounts.

Approved by the trustees on 18/11/and signed on their behalf by:

Carol Jepson (Chair)

Judith Dodds (Treasurer)

Sheffield Women's Counselling and Therapy Service Limited

Statement of Cash Flows
for the year ending 31 March 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	23	23,502	19,614
Increase/(decrease) in cash and cash equivalents in the year		23,502	19,614
Cash and cash equivalents at the beginning of the year		139,302	119,688
Cash and cash equivalents at the end of the year		162,804	139,302

Sheffield Women's Counselling and Therapy Service Limited

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies	3	1,979	-	1,979	943
Charitable activities	4	-	180,126	180,126	194,362
Other trading activities	5	27,423	-	27,423	29,295
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Approved by the trustees on 18/11/and signed on their behalf by:

Carol Jepson (Chair)

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Sheffield Women's Counselling and Therapy Service Limited

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Sheffield Women's Counselling and Therapy Service Limited

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Judith Dodds (Treasurer)

Sheffield Women's Counselling and Therapy Service Limited

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for the year ending 31 March 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	23	23,502	19,614
Increase/(decrease) in cash and cash equivalents in the year		23,502	19,614
Cash and cash equivalents at the beginning of the year		139,302	119,688
Cash and cash equivalents at the end of the year		162,804	139,302

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sheffield Women's Counselling and Therapy Service Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land & buildings	50 years
Improvements to property	4 years
Fixtures & fittings	3 years
Equipment	4 years

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 10.

The money purchase plan is managed by The Pensions Trust and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 0.45% for the main fund, and total expense ratio is less than 0.52%, and this is deducted from the investment fund annually. The trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the year-end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

3 Income from donations and legacies

	Total 2019 £	Total 2018 £
Donations	1,979	943
Total	1,979	943

All donations and legacies income is unrestricted.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £
Big Lottery Fund Reaching Communities	-	106,493	106,493
NHS Sheffield CCG	-	73,633	73,633
Total	-	180,126	180,126

Previous reporting period

	Unrestricted £	Restricted £	Total 2018 £
<i>Big Lottery Fund Reaching Communities</i>	-	98,229	98,229
<i>NHS Sheffield CCG</i>	2,500	73,633	76,133
<i>Tudor Trust</i>	-	20,000	20,000
Total	2,500	191,862	194,362

5 Income from other trading activities

	2019 £	2018 £
Room hire	25,469	24,806
Training income	1,830	4,400
Other income	124	89
	27,423	29,295

All income from other trading activities is unrestricted.

Sheffield Women's Counselling and Therapy Service Limited
Notes to the accounts for the year ended 31 March 2019 (continued)

6 Cost of raising funds

	2019 £	2018 £
Staff costs	7,092	5,353
Fundraising costs	1,646	-
	<hr/>	<hr/>
	8,738	5,353
	<hr/> <hr/>	<hr/> <hr/>

All expenditure on cost of raising funds is unrestricted.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

7 Analysis of expenditure on charitable activities

	Total 2019 £	Total 2018 £
Staff costs	125,310	123,835
Recruitment	1,716	3,937
Supervision	1,080	2,107
Associate therapists	23,269	27,694
Staff training	1,801	2,097
Staff travel & subsistence	808	248
Volunteer costs	10	4,281
User costs	8	8
Subscription & reference	1,053	658
Office supplies	3,110	3,336
Consultancy fees & expenses	1,460	1,345
Events & conferences	1,283	1,518
Premises costs	26,558	11,854
Office costs	3,462	9,187
Equipment & repairs	384	1,693
Miscellaneous	-	1,089
Depreciation	3,745	4,315
Bad debts	207	-
Governance costs (see note 8)	1,990	1,453
	197,254	200,655
	2019 £	2018 £
Restricted expenditure	176,399	191,852
Unrestricted expenditure	20,855	8,803
	197,254	200,655

8 Analysis of governance and support costs

	Basis of apportionment	Governance £	Total 2019 £	Total 2018 £
Trustees training	Governance	400	400	-
Independent examination fees	Governance	480	480	480
Accountancy services	Governance	960	960	960
Legal and professional	Governance	150	150	13
		1,990	1,990	1,453
		1,990	1,990	1,453

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2019	2018
	£	£
Depreciation	3,745	4,315
Operating lease rentals:		
Property	2,750	2,750
Other	1,273	1,273
Independent examiner - accountancy fees	800	800
Independent examiner's fee	400	400
	<u> </u>	<u> </u>

10 Staff costs

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	116,338	115,217
Social security costs	6,814	5,288
Pension costs	9,250	8,683
	<u> </u>	<u> </u>
	132,402	129,188
	<u> </u>	<u> </u>
Allocated as follows:		
Cost of raising funds	7,092	5,353
Charitable activities	125,310	123,835
	<u> </u>	<u> </u>
	132,402	129,188
	<u> </u>	<u> </u>

No employee has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 8 (2018: 5.8).

The average full time equivalent number of staff employed during the period was 4.9 (2018: 3.7).

The key management personnel of the charity comprise the trustees and Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £46,061 (2018: £30,929).

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2018: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2018: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2019 £	2018 £
NHS Sheffield CCG	73,633	76,133
	73,633	76,133
	73,633	76,133

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Property & improvements £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 April 2018	191,840	11,213	2,283	205,336
Disposals	-	(7,606)	-	(7,606)
	191,840	3,607	2,283	197,730
Depreciation				
At 1 April 2018	34,555	11,213	2,283	48,051
Charge for the year	3,745	-	-	3,745
Disposals	-	(7,606)	-	(7,606)
	38,300	3,607	2,283	44,190
Net book value				
At 31 March 2019	153,540	-	-	153,540
At 31 March 2018	157,285	-	-	157,285

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

15 Debtors

	2019 £	2018 £
Trade debtors	1,160	256
Prepayments and accrued income	3,247	5,489
	<hr/>	<hr/>
	4,407	5,745

16 Cash at bank and in hand

	2019 £	2018 £
Cash at bank and on hand	162,804	139,302
	<hr/>	<hr/>
	162,804	139,302

17 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors and accruals	4,550	3,667
Deferred income	14,000	-
	<hr/>	<hr/>
	18,550	3,667

18 Deferred income

	2019 £	2018 £
Deferred grant brought forward	-	-
Grant received	14,000	-
Released to income from charitable activities	-	(3,845)
Training fees in advance brought forward	-	3,845
	<hr/>	<hr/>
Deferred grant carried forward	14,000	-

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

19 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Big Lottery Fund - Reaching Communities	3,851	106,493	(102,766)	-	7,578
NHS Sheffield CCG	-	73,633	(73,633)	-	-
Total	3,851	180,126	(176,399)	-	7,578
Previous reporting period	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 1 April 2018 £</i>
Big Lottery Fund - Reaching Communities	3,841	98,229	(98,219)	-	3,851
NHS Sheffield CCG	-	73,633	(73,633)	-	-
Tudor Trust	-	20,000	(20,000)	-	-
Total	3,841	191,862	(191,852)	-	3,851

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Big Lottery Fund - Reaching Communities	Providing counselling, psychotherapy and therapeutic group support to women who have experienced chronic trauma and abuse.
NHS Sheffield CCG	Providing counselling and psychotherapy to women who have experienced childhood sexual abuse.
Tudor Trust	Providing counselling, psychotherapy and therapeutic group support to women who have experienced chronic trauma and abuse.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	274,814	29,402	(16,868)	(37,574)	249,774
Building fund	3,000	-	-	(3,000)	-
Redevelopment fund	17,000	-	(12,725)	(552)	3,723
Business continuity fund	-	-	-	41,126	41,126
	<u>294,814</u>	<u>29,402</u>	<u>(29,593)</u>	<u>-</u>	<u>294,623</u>

Previous reporting period	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 1 April 2018 £
General fund	261,232	32,738	(14,156)	(5,000)	274,814
Building fund	3,000	-	-	-	3,000
Redevelopment	12,000	-	-	5,000	17,000
	<u>276,232</u>	<u>32,738</u>	<u>(14,156)</u>	<u>-</u>	<u>294,814</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Building fund	Fund to cover major repairs at 289 Abbeyfield Rd
Redevelopment fund	Development fund for website and planned renewals at 289 Abbeydale Rd
Business continuity fund	Designated to fund otherwise unfunded operating costs in the 2019-2020 organisational budget

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	153,540	-	-	153,540
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	96,234	44,849	7,578	148,661
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	249,774	44,849	7,578	302,201
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Previous
reporting period**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	157,285	-	-	157,285
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	117,529	20,000	3,851	141,380
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	274,814	20,000	3,851	298,665
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2019 £	2018 £	2019 £	2018 £
Less than one year	2,750	2,750	636	1,273
One to five years	-	-	-	636
	<hr/>	<hr/>	<hr/>	<hr/>
	2,750	2,750	636	1,909
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income/(expenditure) for the year	3,536	18,592
Adjustments for:		
Depreciation charge	3,745	4,315
Decrease/(increase) in debtors	1,338	(405)
Increase/(decrease) in creditors	14,883	(2,888)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	23,502	19,614
	<hr/> <hr/>	<hr/> <hr/>

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sheffield Women's Counselling and Therapy Service Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land & buildings	50 years
Improvements to property	4 years
Fixtures & fittings	3 years
Equipment	4 years

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 10.

The money purchase plan is managed by The Pensions Trust and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 0.45% for the main fund, and total expense ratio is less than 0.52%, and this is deducted from the investment fund annually. The trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the year-end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

3 Income from donations and legacies

	Total 2019 £	Total 2018 £
Donations	1,979	943
Total	1,979	943

All donations and legacies income is unrestricted.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £
Big Lottery Fund Reaching Communities	-	106,493	106,493
NHS Sheffield CCG	-	73,633	73,633
Total	-	180,126	180,126

Previous reporting period

	Unrestricted £	Restricted £	Total 2018 £
<i>Big Lottery Fund Reaching Communities</i>	-	98,229	98,229
<i>NHS Sheffield CCG</i>	2,500	73,633	76,133
<i>Tudor Trust</i>	-	20,000	20,000
Total	2,500	191,862	194,362

5 Income from other trading activities

	2019 £	2018 £
Room hire	25,469	24,806
Training income	1,830	4,400
Other income	124	89
	27,423	29,295

All income from other trading activities is unrestricted.

Sheffield Women's Counselling and Therapy Service Limited
Notes to the accounts for the year ended 31 March 2019 (continued)

6 Cost of raising funds

	2019 £	2018 £
Staff costs	7,092	5,353
Fundraising costs	1,646	-
	<hr/>	<hr/>
	8,738	5,353
	<hr/> <hr/>	<hr/> <hr/>

All expenditure on cost of raising funds is unrestricted.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

7 Analysis of expenditure on charitable activities

	Total 2019 £	Total 2018 £
Staff costs	125,310	123,835
Recruitment	1,716	3,937
Supervision	1,080	2,107
Associate therapists	23,269	27,694
Staff training	1,801	2,097
Staff travel & subsistence	808	248
Volunteer costs	10	4,281
User costs	8	8
Subscription & reference	1,053	658
Office supplies	3,110	3,336
Consultancy fees & expenses	1,460	1,345
Events & conferences	1,283	1,518
Premises costs	26,558	11,854
Office costs	3,462	9,187
Equipment & repairs	384	1,693
Miscellaneous	-	1,089
Depreciation	3,745	4,315
Bad debts	207	-
Governance costs (see note 8)	1,990	1,453
	<hr/>	<hr/>
	197,254	200,655
	<hr/> <hr/>	<hr/> <hr/>
	2019 £	2018 £
Restricted expenditure	176,399	191,852
Unrestricted expenditure	20,855	8,803
	<hr/>	<hr/>
	197,254	200,655
	<hr/> <hr/>	<hr/> <hr/>

8 Analysis of governance and support costs

	Basis of apportionment	Governance £	Total 2019 £	Total 2018 £
Trustees training	Governance	400	400	-
Independent examination fees	Governance	480	480	480
Accountancy services	Governance	960	960	960
Legal and professional	Governance	150	150	13
		<hr/>	<hr/>	<hr/>
		1,990	1,990	1,453
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2019	2018
	£	£
Depreciation	3,745	4,315
Operating lease rentals:		
Property	2,750	2,750
Other	1,273	1,273
Independent examiner - accountancy fees	800	800
Independent examiner's fee	400	400
	<u> </u>	<u> </u>

10 Staff costs

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	116,338	115,217
Social security costs	6,814	5,288
Pension costs	9,250	8,683
	<u> </u>	<u> </u>
	132,402	129,188
	<u> </u>	<u> </u>

Allocated as follows:

Cost of raising funds	7,092	5,353
Charitable activities	125,310	123,835
	<u> </u>	<u> </u>
	132,402	129,188
	<u> </u>	<u> </u>

No employee has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 8 (2018: 5.8).

The average full time equivalent number of staff employed during the period was 4.9 (2018: 3.7).

The key management personnel of the charity comprise the trustees and Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £46,061 (2018: £30,929).

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2018: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2018: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2019 £	2018 £
NHS Sheffield CCG	73,633	76,133
	73,633	76,133
	73,633	76,133

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Property & improvements £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 April 2018	191,840	11,213	2,283	205,336
Disposals	-	(7,606)	-	(7,606)
	191,840	3,607	2,283	197,730
Depreciation				
At 1 April 2018	34,555	11,213	2,283	48,051
Charge for the year	3,745	-	-	3,745
Disposals	-	(7,606)	-	(7,606)
	38,300	3,607	2,283	44,190
Net book value				
At 31 March 2019	153,540	-	-	153,540
<i>At 31 March 2018</i>	<i>157,285</i>	<i>-</i>	<i>-</i>	<i>157,285</i>

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

15 Debtors

	2019 £	2018 £
Trade debtors	1,160	256
Prepayments and accrued income	3,247	5,489
	<hr/>	<hr/>
	4,407	5,745

16 Cash at bank and in hand

	2019 £	2018 £
Cash at bank and on hand	162,804	139,302
	<hr/>	<hr/>
	162,804	139,302

17 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors and accruals	4,550	3,667
Deferred income	14,000	-
	<hr/>	<hr/>
	18,550	3,667

18 Deferred income

	2019 £	2018 £
Deferred grant brought forward	-	-
Grant received	14,000	-
Released to income from charitable activities	-	(3,845)
Training fees in advance brought forward	-	3,845
	<hr/>	<hr/>
Deferred grant carried forward	14,000	-

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

19 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Big Lottery Fund - Reaching Communities	3,851	106,493	(102,766)	-	7,578
NHS Sheffield CCG	-	73,633	(73,633)	-	-
Total	3,851	180,126	(176,399)	-	7,578
Previous reporting period	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 1 April 2018 £</i>
Big Lottery Fund - Reaching Communities	3,841	98,229	(98,219)	-	3,851
NHS Sheffield CCG	-	73,633	(73,633)	-	-
Tudor Trust	-	20,000	(20,000)	-	-
Total	3,841	191,862	(191,852)	-	3,851

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Big Lottery Fund - Reaching Communities	Providing counselling, psychotherapy and therapeutic group support to women who have experienced chronic trauma and abuse.
NHS Sheffield CCG	Providing counselling and psychotherapy to women who have experienced childhood sexual abuse.
Tudor Trust	Providing counselling, psychotherapy and therapeutic group support to women who have experienced chronic trauma and abuse.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	274,814	29,402	(16,868)	(37,574)	249,774
Building fund	3,000	-	-	(3,000)	-
Redevelopment fund	17,000	-	(12,725)	(552)	3,723
Business continuity fund	-	-	-	41,126	41,126
	<u>294,814</u>	<u>29,402</u>	<u>(29,593)</u>	<u>-</u>	<u>294,623</u>

Previous reporting period	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 1 April 2018 £
General fund	261,232	32,738	(14,156)	(5,000)	274,814
Building fund	3,000	-	-	-	3,000
Redevelopment	12,000	-	-	5,000	17,000
	<u>276,232</u>	<u>32,738</u>	<u>(14,156)</u>	<u>-</u>	<u>294,814</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Building fund	Fund to cover major repairs at 289 Abbeyfield Rd
Redevelopment fund	Development fund for website and planned renewals at 289 Abbeydale Rd
Business continuity fund	Designated to fund otherwise unfunded operating costs in the 2019-2020 organisational budget

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	153,540	-	-	153,540
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	96,234	44,849	7,578	148,661
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	249,774	44,849	7,578	302,201
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Previous
reporting period**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	157,285	-	-	157,285
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	117,529	20,000	3,851	141,380
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	274,814	20,000	3,851	298,665
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2019 £	2018 £	2019 £	2018 £
Less than one year	2,750	2,750	636	1,273
One to five years	-	-	-	636
	<hr/>	<hr/>	<hr/>	<hr/>
	2,750	2,750	636	1,909
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Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income/(expenditure) for the year	3,536	18,592
Adjustments for:		
Depreciation charge	3,745	4,315
Decrease/(increase) in debtors	1,338	(405)
Increase/(decrease) in creditors	14,883	(2,888)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	23,502	19,614
	<hr/> <hr/>	<hr/> <hr/>

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sheffield Women's Counselling and Therapy Service Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land & buildings	50 years
Improvements to property	4 years
Fixtures & fittings	3 years
Equipment	4 years

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 10.

The money purchase plan is managed by The Pensions Trust and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 0.45% for the main fund, and total expense ratio is less than 0.52%, and this is deducted from the investment fund annually. The trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the year-end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

3 Income from donations and legacies

	Total 2019 £	Total 2018 £
Donations	1,979	943
Total	1,979	943

All donations and legacies income is unrestricted.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £
Big Lottery Fund Reaching Communities	-	106,493	106,493
NHS Sheffield CCG	-	73,633	73,633
Total	-	180,126	180,126

Previous reporting period

	Unrestricted £	Restricted £	Total 2018 £
<i>Big Lottery Fund Reaching Communities</i>	-	98,229	98,229
<i>NHS Sheffield CCG</i>	2,500	73,633	76,133
<i>Tudor Trust</i>	-	20,000	20,000
Total	2,500	191,862	194,362

5 Income from other trading activities

	2019 £	2018 £
Room hire	25,469	24,806
Training income	1,830	4,400
Other income	124	89
	27,423	29,295

All income from other trading activities is unrestricted.

Sheffield Women's Counselling and Therapy Service Limited
Notes to the accounts for the year ended 31 March 2019 (continued)

6 Cost of raising funds

	2019 £	2018 £
Staff costs	7,092	5,353
Fundraising costs	1,646	-
	<hr/>	<hr/>
	8,738	5,353
	<hr/> <hr/>	<hr/> <hr/>

All expenditure on cost of raising funds is unrestricted.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

7 Analysis of expenditure on charitable activities

	Total 2019 £	Total 2018 £
Staff costs	125,310	123,835
Recruitment	1,716	3,937
Supervision	1,080	2,107
Associate therapists	23,269	27,694
Staff training	1,801	2,097
Staff travel & subsistence	808	248
Volunteer costs	10	4,281
User costs	8	8
Subscription & reference	1,053	658
Office supplies	3,110	3,336
Consultancy fees & expenses	1,460	1,345
Events & conferences	1,283	1,518
Premises costs	26,558	11,854
Office costs	3,462	9,187
Equipment & repairs	384	1,693
Miscellaneous	-	1,089
Depreciation	3,745	4,315
Bad debts	207	-
Governance costs (see note 8)	1,990	1,453
	197,254	200,655
	2019 £	2018 £
Restricted expenditure	176,399	191,852
Unrestricted expenditure	20,855	8,803
	197,254	200,655

8 Analysis of governance and support costs

	Basis of apportionment	Governance £	Total 2019 £	Total 2018 £
Trustees training	Governance	400	400	-
Independent examination fees	Governance	480	480	480
Accountancy services	Governance	960	960	960
Legal and professional	Governance	150	150	13
		1,990	1,990	1,453
		1,990	1,990	1,453

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2019	2018
	£	£
Depreciation	3,745	4,315
Operating lease rentals:		
Property	2,750	2,750
Other	1,273	1,273
Independent examiner - accountancy fees	800	800
Independent examiner's fee	400	400
	<u> </u>	<u> </u>

10 Staff costs

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	116,338	115,217
Social security costs	6,814	5,288
Pension costs	9,250	8,683
	<u> </u>	<u> </u>
	132,402	129,188
	<u> </u>	<u> </u>
Allocated as follows:		
Cost of raising funds	7,092	5,353
Charitable activities	125,310	123,835
	<u> </u>	<u> </u>
	132,402	129,188
	<u> </u>	<u> </u>

No employee has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 8 (2018: 5.8).

The average full time equivalent number of staff employed during the period was 4.9 (2018: 3.7).

The key management personnel of the charity comprise the trustees and Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £46,061 (2018: £30,929).

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2018: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2018: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2019 £	2018 £
NHS Sheffield CCG	73,633	76,133
	73,633	76,133
	73,633	76,133

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Property & improvements £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 April 2018	191,840	11,213	2,283	205,336
Disposals	-	(7,606)	-	(7,606)
	191,840	3,607	2,283	197,730
Depreciation				
At 1 April 2018	34,555	11,213	2,283	48,051
Charge for the year	3,745	-	-	3,745
Disposals	-	(7,606)	-	(7,606)
	38,300	3,607	2,283	44,190
Net book value				
At 31 March 2019	153,540	-	-	153,540
At 31 March 2018	157,285	-	-	157,285

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

15 Debtors

	2019 £	2018 £
Trade debtors	1,160	256
Prepayments and accrued income	3,247	5,489
	<hr/>	<hr/>
	4,407	5,745

16 Cash at bank and in hand

	2019 £	2018 £
Cash at bank and on hand	162,804	139,302
	<hr/>	<hr/>
	162,804	139,302

17 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors and accruals	4,550	3,667
Deferred income	14,000	-
	<hr/>	<hr/>
	18,550	3,667

18 Deferred income

	2019 £	2018 £
Deferred grant brought forward	-	-
Grant received	14,000	-
Released to income from charitable activities	-	(3,845)
Training fees in advance brought forward	-	3,845
	<hr/>	<hr/>
Deferred grant carried forward	14,000	-

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

19 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Big Lottery Fund - Reaching Communities	3,851	106,493	(102,766)	-	7,578
NHS Sheffield CCG	-	73,633	(73,633)	-	-
Total	3,851	180,126	(176,399)	-	7,578
Previous reporting period	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 1 April 2018 £</i>
Big Lottery Fund - Reaching Communities	3,841	98,229	(98,219)	-	3,851
NHS Sheffield CCG	-	73,633	(73,633)	-	-
Tudor Trust	-	20,000	(20,000)	-	-
Total	3,841	191,862	(191,852)	-	3,851

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Big Lottery Fund - Reaching Communities	Providing counselling, psychotherapy and therapeutic group support to women who have experienced chronic trauma and abuse.
NHS Sheffield CCG	Providing counselling and psychotherapy to women who have experienced childhood sexual abuse.
Tudor Trust	Providing counselling, psychotherapy and therapeutic group support to women who have experienced chronic trauma and abuse.

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	274,814	29,402	(16,868)	(37,574)	249,774
Building fund	3,000	-	-	(3,000)	-
Redevelopment fund	17,000	-	(12,725)	(552)	3,723
Business continuity fund	-	-	-	41,126	41,126
	<u>294,814</u>	<u>29,402</u>	<u>(29,593)</u>	<u>-</u>	<u>294,623</u>

Previous reporting period	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 1 April 2018 £
General fund	261,232	32,738	(14,156)	(5,000)	274,814
Building fund	3,000	-	-	-	3,000
Redevelopment	12,000	-	-	5,000	17,000
	<u>276,232</u>	<u>32,738</u>	<u>(14,156)</u>	<u>-</u>	<u>294,814</u>

Name of	Description, nature and purposes of the fund
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Business continuity fund	Designated to fund otherwise unfunded operating costs in the 2019-2020 organisational budget

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	153,540	-	-	153,540
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	96,234	44,849	7,578	148,661
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	249,774	44,849	7,578	302,201
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**Previous
reporting period**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	157,285	-	-	157,285
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	117,529	20,000	3,851	141,380
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	274,814	20,000	3,851	298,665
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22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2019 £	2018 £	2019 £	2018 £
Less than one year	2,750	2,750	636	1,273
One to five years	-	-	-	636
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	2,750	2,750	636	1,909
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Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2019 (continued)

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income/(expenditure) for the year	3,536	18,592
Adjustments for:		
Depreciation charge	3,745	4,315
Decrease/(increase) in debtors	1,338	(405)
Increase/(decrease) in creditors	14,883	(2,888)
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Net cash provided by/(used in) operating activities	23,502	19,614
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