

Company number: 2443288

Charity Number: 1010129

Sheffield Women's Counselling and Therapy Service Limited

Report and financial statements

For the year ended 31 March 2018

Sheffield Women's Counselling and Therapy Service Limited

Reference and administrative information

for the year ended 31 March 2018

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

Personnel Katherine Myles Chief Executive Officer

Shabina Ishaq Head of Clinical Services

Bankers Co-operative Bank plc

PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

Independent Susan Cooper FCCA DChA Slade & Cooper Limited

examiner 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 2018

The trustees present their report and the unaudited financial statements for the year ended 31 March 2018.

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 "SWCTS") 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.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objects

The objects of SWCTS, 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 SWCTS meet the above objects:

- Service delivery: To provide free, accessible, high quality counselling, 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 SWCTS 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 SWCTS and planning activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit.

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

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2018

and rape, chronic neglect and other forms of trauma. We provide free counselling and psychotherapy as well as therapeutic group activities for these women.

Women accessing our services report an increased ability to participate in positive relationships, education, employment and community activities. 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 SWCTS'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.

Activities

In 2017-2018 SWCTS provided 2012 hours of therapy, including 1631 hours of specialist trauma-informed 1:1 therapy and 381 hours of therapeutic group work.

192 women were offered initial assessments, 113 for 1:1 therapy and 79 for group work.

- 53 clients were assessed for 1:1 therapy over a total of 97 assessment sessions. We carried out comprehensive clinical assessments using Trauma Symptom Inventory - II (TSI-II) an internationally recognised tool providing a detailed assessment across more than 20 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 therapy offer appropriate for women who have experienced complex post-traumatic stress.
- 102 clients engaged in weekly 1:1 therapy and were offered 1610 therapy sessions. Only 3.5% of these therapy appointments were missed without prior arrangement or "DNA" (Did Not Attend).
- 31 women engaged in pre therapy therapeutic group work:
 - 1x 4 week wellbeing group, attended by 7 women
 - 1x10 week wellbeing group, attended by 12 women
 - 2x 8 week wellbeing group, attended by 12 women

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

As a specialist organisation, we also organised and hosted two specialist trauma training events, through which 113 people benefitted from accessing specialist training in trauma focused therapy:

On 11th May 2017 we hosted Christiane Sanderson for a day's Continual Professional Development (CPD) on "The Web of Shame in Therapeutic Space". Christiane Sanderson (BSc, MSc) is an experienced counselling psychologist, lecturer and trainer in psychology and counselling, with a particular interest in child protection, interpersonal abuse and trauma. She is Lecturer in Psychology at Roehampton University

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2018

and London University, Birkbeck College, and consultant and trainer to both statutory and voluntary agencies, as well as a practitioner with 25 years' experience of working with survivors of Child Sex Abuse. This training event was attended by 60 local therapists who fed back highly positively on the event.

On 16 November 2017, as part of our Annual Celebration, we hosted international researcher and author Margaret Wilkinson for a CPD session on neuroscience and trauma. Margaret Wilkinson is a professional member of the Society of Analytical Psychology and The West Midlands Institute for Psychotherapy and a member of the editorial board of the Journal of Analytical Psychology. She teaches neuroscience research reading seminars at The Northern School of Child and Adolescent Psychotherapy. She is the author of numerous papers and two books *Coming into mind. The mind-brain relationship: a Jungian clinical perspective* (2006, Routledge) and *Changing Minds in Therapy* (April 2010, W.W. Norton Interpersonal Neurobiology series). She is in private practice in North Derbyshire, England. This lecture was attended by 53 people, including therapists and practitioners, city councillors and NHS clinical commissioners.

Outcomes

Clients in 2017-2018 reported that therapy had impacted them in the following ways:

54 women reported feeling less isolated

"I've learned having a space to attend each week and talk to other people who are in the same boat and the therapist. It had made me feel less isolated and alone."

56 women reported improved relationships

"I have had a very good experience with counselling at SWCTS after a lifetime the counselling has enabled me to understand how my thoughts have been dominated by unresolved childhood traumas. I have understood the nature of visceral bodily fear and anxiety and am learning not to be overwhelmed by them. I feel secure about myself and about my relationships with other people in my life and am beginning to trust that they will endure and support me."

60 women experienced a decrease in their trauma symptoms

"My physical health has improved, now sleeping much better and although I still have times of anxiousness, depression etc they are better controlled and do not last as long. This is due to the advice given in the sessions"

57 women reported an increase in confidence and self esteem

"SWCTS has helped me to recognise and accept the strength I have inside, a part of me that has always been there - I just didn't know it. I feel that now, I've gone through life feeling weak and unstable because I wasn't given the foundations in my childhood to stand up for myself to feel worthwhile to feel I have mattered. I never expected this. I feel that strength inside now and I know that I matter. I have learned to like myself and I can see myself for who I truly am. . . a strong caring intelligent women. Never again will I believe the people from my past who tried to make me feel worthless! Thank you."

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2018

Additional outcomes

97% understand themselves better
96% are coping better with their feelings
96% have improved how they deal with problems
85% understand other people better
97% are looking after themselves better
97% are tackling difficult situations better
76% find it easier to attend work, education or training

45% of clients were visiting their GP less often than before accessing therapy, with 45% reporting no change in GP visit frequency, and only 10% reporting visiting more often due to unrelated health issues.

Service users sharing experiences of therapy

In November 2017 our Annual Celebration event featured a keynote speech from one of our former clients. Our Head of Clinical Services supported the client to reflect on how she wanted to use this opportunity and how she would ensure her own wellbeing and safety through this process of sharing her experiences publicly. The client addressed an audience of 53 attendees including NHS commissioners, local city councillors, therapists and practitioners.

Service users influencing policy and raising awareness of trauma and abuse

In the first week of May 2018 four SWCTS clients joined one of our trustees, our CEO and Head of Clinical Services as we met with a researcher from the Centre for Mental Health. The researcher interviewed these four clients about their experiences of therapy at SWCTS and how it differed from other therapy they have been offered, for example via IAPT. These interviews will inform a report on Trauma Informed Care due to be published in late 2018 as part of a national campaign for trauma informed services across England and Wales.

Financial review

At the end of the reporting period, the charity held total funds of £298,665 (2017:£280,073). Of this, £3,851 (2017:£3,841) is restricted funds and £294,814 (2017:£276,232) is unrestricted income funds of which £20,000 (2017:£15,000) has been designated by the trustees.

Of the total funds, £157,285 (2017:£161,600) is held in tangible fixed assets (largely our therapy centre at 289 Abbeydale Road) and £141,380 (2017:£118,473) is held in net current assets.

Thus the charity holds £117,529 (2017:£99,632) in free reserves as of 31st March 2018.

Income

2017 - 2018 was the fourth year of a five-year grant from the Big Lottery Fund's Reaching Communities programme and this grant funded £98,229 (47%) of our budget this year. This funding has been crucial in enabling us to continue to deliver our 1:1 therapy service via a network of associate and volunteer therapists and to further develop our therapeutic group work.

The Sheffield Clinical Commissioning Group has continued to acknowledge the importance of our work in Sheffield, awarding us £76,133, which was 37% of our budget in 2017 - 2018. We are very appreciative of the fact that our role as a specialist service continues to be recognised. We are currently in the second year of a two year grant agreement with Sheffield CCG until March 2019.

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2018

In addition to this, in 2017 - 2018 we received a one year extension on a three year grant from the Tudor Trust of £20,000 which was 10% of our budget. We are very appreciative of this continued support which funds our core staff posts.

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 2017-2018 was £24,806. We are extremely grateful to all of our hirers for their custom and partnership.

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 £102,000, is appropriate at the end of the reporting period. The current level of reserves is consistent with this.

Designations

The trustees have designated funds as follows:

£3000 - Emergency building fund for 289 Abbeydale Rd

£17,000 - Development fund for rebranding, website and planned renewals at 289 Abbeydale Rd

The remainder of unrestricted free reserves: £15,529 will be used to fund otherwise unfunded operating costs in the 2018-2019 organisational budget

Plans for the future

We have set aside a small sum from our designated funds in order to strategically develop our communications in support of income generation. We are currently in the process of refreshing our organisational brand and identify and will launch this in late 2018.

We are redesigning our website in order to better meet the needs of our clients and to more effectively engage potential donors. We hope that this work will support our year of being one of the Lord Mayor of Sheffield's charities and will help optimise the opportunities around our 30th birthday celebrations in 2019.

One of our income streams is through providing private therapists with room hire from our therapy space at 289 Abbeydale Rd Sheffield. We are making some renewals to our therapy space at 289 Abbeydale Road, and we will be introducing a post based there to improve the quality of our offer and to encourage more bookings and thereby increase revenues.

Sheffield Women's Counselling and Therapy Service Limited

Trustees' annual report

for the year ended 31 March 2018

Structure, governance and management

SWCTS is a charitable company limited by guarantee, incorporated on 15 November 1989 and registered as a charity on 26 March 1992.

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

Members of SWCTS 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 2018 was 8 (2017:8). 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 12 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). In August 2017, the job titles of Clinical Manager and Business Development Manager were changed to Head of Clinical Services (HOCS) and Chief Executive Officer (CEO) respectively with the HOCS reporting to the CEO and the CEO reporting to the Board.

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 2018

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.

Independent Examiner

Susan Cooper of Slade & Cooper Ltd was re-appointed as the charitable company's Independent Examiner during the year and has expressed her willingness to continue in that capacity.

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 20th November 2018 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 2018 which are set out on pages 10 to 24.

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.



Susan Cooper FCCA DChA

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

Date.....18.12.18.....

Sheffield Women's Counselling and Therapy Service Limited

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	3	943	-	943	4,241
Charitable activities:	4	2,500	191,862	194,362	217,182
Other trading activities	5	29,295	-	29,295	21,220
Investments	6	-	-	-	110
Total income		32,738	191,862	224,600	242,753
Expenditure on:					
Raising funds	7	5,353	-	5,353	3,680
Charitable activities:	8	8,803	191,852	200,655	232,238
Total expenditure		14,156	191,852	206,008	235,918
Net income/(expenditure) for the year	10	18,582	10	18,592	6,835
Transfer between funds		-	-	-	-
Net movement in funds for the year		18,582	10	18,592	6,835
Reconciliation of funds					
Total funds brought forward		276,232	3,841	280,073	273,238
Total funds carried forward		294,814	3,851	298,665	280,073

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 2018

	Note	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	15		157,285		161,600
Total fixed assets			157,285		161,600
Current assets					
Debtors	16	5,745		5,340	
Cash at bank and in hand	17	139,302		119,688	
Total current assets		145,047		125,028	
Liabilities					
Creditors: amounts falling due in less than one year	18	(3,667)		(6,555)	
Net current assets			141,380		118,473
Total assets less current liabilities			298,665		280,073
Creditors: amounts falling due after more than one year	-		-		-
Net assets			298,665		280,073
The funds of the charity:					
Restricted income funds	20		3,851		3,841
Unrestricted income funds	21		294,814		276,232
Total charity funds			298,665		280,073

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 13 to 24 form part of these accounts.

Approved by the trustees on 14/12/18 and signed on their behalf by:

Carol Jepson
Carol Jepson (Chair)

Judith Dodds
Judith Dodds (Treasurer)

Sheffield Women's Counselling and Therapy Service Limited

Statement of Cash Flows
for the year ending 31 March 2018

	Note	2018 £	2017 £
Cash provided by/(used in) operating activities	24	19,614	(5,664)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		-	110
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		-	110
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	(17,895)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	(17,895)
Increase/(decrease) in cash and cash equivalents in the year		19,614	(23,449)
Cash and cash equivalents at the beginning of the year		119,688	143,137
Cash and cash equivalents at the end of the year		139,302	119,688

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2018

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 2018 (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 2018 (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 11. 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 11.

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 2018 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Donations	943	-	943	4,241
Total	943	-	943	4,241
<i>Total by fund 31 March 2017</i>	4,241	-	4,241	

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Big Lottery Fund Reaching Communities	-	98,229	98,229	96,549
NHS Sheffield CCG	2,500	73,633	76,133	88,633
Tudor Trust	-	20,000	20,000	32,000
Total	2,500	191,862	194,362	217,182
<i>Total by fund 31 March 2017</i>	-	217,182	217,182	

5 Income from other trading activities

	2018 £	2017 £
Room hire	24,806	20,778
Training income	4,400	-
Other income	89	442
	29,295	21,220

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 2018 (continued)

6 Investment income

	Unrestricted £	Restricted £	2018 £	2017 £
Income from bank deposits	-	-	-	110
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	110
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Cost of raising funds

	2018 £	2017 £
Staff costs	5,353	3,680
	<hr/>	<hr/>
	5,353	3,680
	<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 2018 (continued)

8 Analysis of expenditure on charitable activities

	Total 2018 £	Total 2017 £
Staff costs	123,835	145,526
Recruitment	3,937	10
Supervision	2,107	2,938
Associate therapists	27,694	41,713
Staff training	2,097	1,759
Staff travel & subsistence	248	412
Volunteer costs	4,281	6,017
User costs	8	548
Subscription & reference	658	708
Office supplies	3,336	3,807
Consultancy fees & expenses	1,345	515
Events & conferences	1,518	100
Premises costs	11,854	7,214
Office costs	9,187	8,050
Equipment & repairs	1,693	4,923
Miscellaneous	1,089	1,016
Depreciation	4,315	4,316
Loan interest	-	1,213
Governance costs (see note 9)	1,453	1,453
	200,655	232,238
	2018 £	2017 £
Restricted expenditure	191,852	220,549
Unrestricted expenditure	8,803	11,689
	200,655	232,238

9 Analysis of governance and support costs

	Basis of apportionment	Governance £	Total 2018 £
Independent examination fees	Governance	480	480
Accountancy services	Governance	960	960
Legal and professional	Governance	13	13
		1,453	1,453
		1,453	1,453

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2018 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2018 £	2017 £
Depreciation	4,315	4,316
Loss or profit on disposal of fixed assets	-	-
Interest payable	-	1,213
Operating lease rentals:		
Property	2,750	2,750
Other	1,273	1,273
Independent examiner - accountancy fees	960	960
Independent examiner's fee	480	480
	<u> </u>	<u> </u>

11 Staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	115,217	131,858
Social security costs	5,288	6,935
Pension costs	8,683	10,413
	<u> </u>	<u> </u>
	129,188	149,206
	<u> </u>	<u> </u>
Allocated as follows:		
Cost of raising funds	5,353	3,680
Charitable activities	123,835	145,526
Governance costs	-	-
	<u> </u>	<u> </u>
	129,188	149,206
	<u> </u>	<u> </u>

No employee has employee benefits in excess of £60,000 (2017: Nil).

The average number of staff employed during the period was 5.8 (2017: 7).

The average full time equivalent number of staff employed during the period was 3.7 (2017: 3.9).

The key management personnel of the charity comprise the trustees and Chief Executive Officer (2017 includes Clinical Manager). The total employee benefits of the key management personnel of the charity were £30,929 (2017: £75,503).

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2018 (continued)

12 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 (2017: 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 (2017: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2018 £	2017 £
NHS Sheffield CCG	76,133	88,633
	76,133	88,633
	76,133	88,633

14 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.

15 Fixed assets: tangible assets

	Property & improvements £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 April 2017	191,840	11,213	2,283	205,336
	191,840	11,213	2,283	205,336
At 31 March 2018	191,840	11,213	2,283	205,336
Depreciation				
At 1 April 2017	30,810	11,213	1,713	43,736
Charge for the year	3,745	-	570	4,315
	34,555	11,213	2,283	48,051
At 31 March 2018	34,555	11,213	2,283	48,051
Net book value				
At 31 March 2018	157,285	-	-	157,285
	157,285	-	-	157,285
At 31 March 2017	161,030	-	570	161,600
	161,030	-	570	161,600

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2018 (continued)

16 Debtors

	2018 £	2017 £
Trade debtors	256	2,116
Prepayments and accrued income	5,489	3,224
	<hr/>	<hr/>
	5,745	5,340

17 Cash at bank and in hand

	2018 £	2017 £
Cash at bank and on hand	139,302	119,688
	<hr/>	<hr/>
	139,302	119,688
	<hr/> <hr/>	<hr/> <hr/>

18 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	-	1,088
Other creditors and accruals	3,667	1,622
Deferred income	-	3,845
	<hr/>	<hr/>
	3,667	6,555
	<hr/> <hr/>	<hr/> <hr/>

19 Deferred income

	2018 £	2017 £
NHS Sheffield CCG		
Deferred grant brought forward	-	15,000
Grant received	-	-
Released to income from charitable activities	(3,845)	(15,000)
Training fees in advance brought forward	3,845	-
Training fees in advance carried forward	-	3,845
	<hr/>	<hr/>
Deferred grant carried forward	-	3,845
	<hr/> <hr/>	<hr/> <hr/>

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2018 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
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)	-	-
City Foundation					
Total	3,841	191,862	(191,852)	-	3,851
Previous reporting period	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 1 April 2017 £
Big Lottery Fund - Reaching Communities	7,208	96,549	(99,916)	-	3,841
NHS Sheffield CCG	-	88,633	(88,633)	-	-
Tudor Trust	-	32,000	(32,000)	-	-
Total	7,208	217,182	(220,549)	-	3,841

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 2018 (continued)

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	261,232	32,738	(14,156)	(5,000)	274,814
Building fund	3,000	-	-	-	3,000
Redevelopment fund	12,000	-	-	5,000	17,000
	<u>276,232</u>	<u>32,738</u>	<u>(14,156)</u>	<u>-</u>	<u>294,814</u>
Previous reporting period	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 1 April 2017 £
General fund	266,030	25,571	(15,369)	(15,000)	261,232
Building fund	-	-	-	3,000	3,000
Redevelopment fund	-	-	-	12,000	12,000
	<u>266,030</u>	<u>25,571</u>	<u>(15,369)</u>	<u>-</u>	<u>276,232</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 Road.
Redevelopment fund	Fund for renewals at 289 Abbeyfield Road, IT infrastructure, branding and web development.

22 Analysis of net assets between funds

	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	-	-	-	-
	<u>274,814</u>	<u>20,000</u>	<u>3,851</u>	<u>298,665</u>
Total	274,814	20,000	3,851	298,665

Sheffield Women's Counselling and Therapy Service Limited

Notes to the accounts for the year ended 31 March 2018 (continued)

23 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	
	2018 £	2017 £	2018 £	2017 £
Less than one year	2,750	2,750	1,273	1,273
One to five years	-	-	636	1,909
	<u>2,750</u>	<u>2,750</u>	<u>1,909</u>	<u>3,182</u>

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

	2018 £	2017 £
Net income/(expenditure) for the year	18,592	6,835
Adjustments for:		
Depreciation charge	4,315	4,316
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	(110)
Decrease/(increase) in debtors	(405)	1,238
Increase/(decrease) in creditors	(2,888)	(17,943)
	<u>19,614</u>	<u>(5,664)</u>