

**Charity number: SC027009**  
**Company number: SC339990**

**Insight Counselling**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2015**

# Insight Counselling

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## Insight Counselling

### Legal and administrative information

**Charity number** SC027009

**Company registration number** SC339990

**Business address** 10 Constitution Road  
Dundee  
DD1 1LL

**Registered office** 10 Constitution Road  
Dundee  
DD1 1LL

<b>Trustees</b>	Bridget Joanna Thomson (Chair)	Resigned 11/03/15
	Muriel Anderson	Appointed 15/01/15
	James Stewart Forsyth (Chair)	Appointed Chair 11/03/15
	Carrol Barbara Gibson	
	Annette Hughes Roxburgh	Appointed 27/08/14
	Monica Strachan	Appointed 11/03/15
	Ruth Smith McKaig	
	Eileen Mary Reoch	Resigned 27/08/14
Daniel McLaren		

**Accountants** Lesley Campbell, CA  
11 Dudhope Terrace  
Dundee  
DD3 6TS

**Bankers** Bank of Scotland  
2 West Marketgait  
Dundee  
DD1 1QN

## **Insight Counselling**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2015**

The trustees present their report and the financial statements for the year ended 31 March 2015. The trustees, who are also directors of Insight Counselling for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

Insight Counselling is a charitable company, incorporated on 22 March 2008. Its Memorandum and Articles of Association (i.e. its constitution) are posted on its website [www.insightcanhelp.co.uk](http://www.insightcanhelp.co.uk), where they can be viewed and downloaded.

Members of the Board of Management are selected from persons whose knowledge and experience are appropriate to the objectives of Insight Counselling. Board Members are inducted on appointment and receive training in the roles and responsibilities of their position. Legal training is also provided.

The current development plan recommends the development of an induction package for new Board Members.

Professional decisions relating to the counselling service provided are taken by the Service Manager, and adhere to the conditions of the code of ethics of the British Association for Counselling and Psychotherapy. These decisions are brought to the Board of Management for comment and discussion, particularly when there are financial implications. The Board of Management decides on all matters affecting the funds of the Service, used in pursuance of its objectives.

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

Receptionists are given an induction course by the Administrators. Refresher training is given as required.

The governance of the service is the responsibility of the Board of Management. The day to day management of the service is the responsibility of the Service and Business Managers.

A third of the non-executive board members (those longest in post at the time) stand down at the AGM and are eligible for re-election.

#### *Risk Management*

The Board of Management recognises the need to assess the risks to which the charity is exposed, in particular those related to its operations and finances, and the need to have systems in place to mitigate exposure to risks.

#### **Objectives and activities**

The company's objectives, or 'objects' as stated in its constitution are:

1. To advance health by alleviating the emotional distress of clients suffering from a variety of mental health issues, such as depression, anxiety and stress.
2. To save lives by offering hope to those clients who indicate suicidal intent.
3. To promote equality and social inclusion by offering a service free at the point of need.
4. To deliver a high standard of counselling within ethical boundaries, demonstrating compassion, and seeking to bring hope, comfort and encouragement to all clients.

Insight seeks to meet these objectives by providing a professional counselling service to people throughout Tayside, provided by trained counsellors who have recognised qualifications, and who are managed by the Service Manager. To this end, the Board of Management will facilitate the work of the counsellors, provide premises, and all necessary salaried staff, and publicise the Service, using such means as it shall from time to time decide.

## **Insight Counselling**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2015**

#### **Achievements and performance**

The organisational strategic review agreed by the Trustees during 2013-2014 was rolled out during this period. A comprehensive consultation process was undertaken that included stakeholders, staff and counsellors so that the necessity of the changes were fully discussed and agreed.

Part of the review highlighted the need to reduce overhead costs and that our current accommodation was too expensive in relation to the size of the organisation. To this end the Trustees and senior staff endeavoured to locate suitable lower cost office premises. Dundee Voluntary Action contacted us with the offer of suitably priced accommodation and, after agreement from our landlord at South Tay Street, we moved in March 2015. There was also a series of meetings concerning the imminent closure of our premises in Arbroath at Little Cairnie hospital. NHS Tayside were closing the site and, as tenants, were bound to offer Insight Counselling alternative arrangements. This process was completed in May 2015. This period has seen a great deal of upheaval for the organisation both for its staff and stakeholders.

The strategic review agreed by the Trustees also recognised that the move towards long term sustainability would, in the short term, result in the need to operate a deficit. To this end the Trustees agreed a deficit budget to allow operational staff to drive through the agreed changes.

2014-2015 has seen tumultuous change for Insight Counselling and the Trustees are happy to report that the organisation has delivered that change and will achieve a balanced budget for 2015-2016. There is still much work to be done, but the Trustees are confident that Insight Counselling is now in a much better, sustainable position than it was.

We would also like to take this opportunity to thank the generosity of local Trust Funds who have given their support to us during this period:

The Northwood Charitable Trust  
The Harold Adams Trust  
The Alexander Moncur Trust  
The Colin Grant Trust  
The Aberbrothock Skea Charitable Trust  
The Tay Charitable Trust  
St Katherine's Fund  
Lord Armitstead's Trust

The Trustees would also like to recognise the continued hard work of Carroll Gibson. Carroll has embarked on a major fundraising exercise this year that will not come to fruition until March 2016. Throughout this period, however, she and her fellow teammates were organising a series of fundraisers that Insight Counselling and three other charities will benefit from. This epic fundraiser will see our intrepid Carroll and the rest of the "husketeers" board sleds pulled by huskies and embark on a gruelling journey over the Arctic with no small amount of danger to themselves.

#### **Clinical Report**

Client referrals were 1,650 during this period, a reduction of 508 from the previous year. The Trustees are confident, however, that this is only a one year event. A comparison of client activity with the previous year is highlighted in the table below:

## Insight Counselling

### Report of the trustees (incorporating the directors' report) for the year ended 31 March 2015

#### Clinical Statistics Comparison 2013-2014 v 2014-2015

Completion Status	2014 - 2015	2013 - 2014	Referral Type	2014 - 2015	2013 - 2014	Primary Presenting Problem	2014 - 2015	2013 - 2014
Agreed Ending	64%	58%	GP	56%	58%	Anger	9%	8%
Did Not Turn Up	22%	21%	Other Healthcare Provider	4%	18%	Anxiety/Stress	34%	27%
Not Completed	11%	16%	Self	34%	21%	Bereavement	6%	7%
Poor Attendance	3%	6%	Local Authority	1%	1%	Abuse	2%	4%
			Voluntary Organisation	1%	1%	Depression	26%	20%
			Other	4%	14%	Family Issues	5%	5%
						Low Self Esteem	3%	3%
						PBS	1%	3%
						Post Natal Depression	1%	1%
						Relationship Problems	5%	5%
						Self-Harm	1%	1%
						Suicide Issues	1%	1%
						Other	6%	15%

There has been significant change and improvement to our services in the past year. Progress has been made in the delivery of our services. Contracting with clients is an essential requirement of counselling practice. These processes meet the criteria set by our professional governing body, the British Association for Counselling and Psychotherapy (BACP). Clients are provided with comprehensive information at the point of referral and this is reiterated at the initial assessment to enable clients to make more informed choices.

The changes have had a healthy effect on our waiting list which has reduced significantly and cut down waiting times to be seen:

2013 -2014 350 - 400 (on waiting list)

2014 - 2015 160 - 180 (on waiting list)

All policies and procedures have now been reviewed and updated, which includes all literature and information provided for clients and referrers.

This year saw the implementation of a more proactive approach to donation raising being undertaken by the Counsellors. At the Initial Assessment of the client, donations are discussed and if appropriate agreed with the client. However, all clients are informed that no-one is excluded on financial grounds. This new process has seen our donation level significantly increase. Research also supports clients valuing their counselling experience more if they pay something for it.

All the changes have been received well by the counsellors and admin team, who are driving forward with the change agenda which continue into 2015-16.

Research began into the option of seeking out funding for a young persons' project. This is also ongoing.

A payment structure was introduced to charge for requests for reports/letters from external agencies and clients.

Further support of our volunteer counsellors was introduced by contributing towards the cost of their supervision (a requirement of all practising counsellors). This has encouraged retention of our newly qualified counsellors post training.

## **Insight Counselling**

### **Report of the trustees (incorporating the directors' report) for the year ended 31 March 2015**

Early 2015 saw the reviewing of our contacts with our qualified and paid counsellors, with a new system ready for implementation in May 2015. The aim of the review is to reward counsellors who have remained loyal to Insight, during a time of considerable change and to aid retention of our more highly experienced counsellors. The outcomes will be reviewed January 2016.

The Board of Trustees are confident that Insight Counselling will continue to provide a high quality, sustainable service for our clients. Although great change has been effected, this has been done in an orderly fashion ensuring minimal disruption to our service. The ability to concentrate on providing an excellent generic counselling service in exceptionally difficult financial times has been a difficult journey but one we are confident we have achieved.

#### **Financial review**

##### *Reserves Policy*

The Board of Management has established a policy whereby the unrestricted funds ("the free reserves") held by the charity should amount to 6 months of the resources expended, which equates to £111,130 in general funds. At 31 March 2015, free reserves amounted to £45,946 (2014 - £66,845).

#### **Small company provisions**

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

On behalf of the board

Daniel McLaren

**Director**

## **Insight Counselling**

### **Independent examiner's report to the trustees on the unaudited financial statements of Insight Counselling.**

I report on the accounts for the year ended 31 March 2015 set out on pages 2 to 16.

#### **Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

#### **Basis of Independent examiner's statement**

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

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lesley E Campbell, C.A.

#### **Independent examiner**

Findlay & Company  
11 Dudhope Terrace  
Dundee  
DD3 6TS



## Insight Counselling

### Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	46,966	-	46,966	32,081
Activities for generating funds	3	4,750	-	4,750	39,550
Investment income	4	19	-	19	-
Incoming resources from charitable activities	5	120,000	18,882	138,882	239,603
Other incoming resources	6	3,737	-	3,737	1,061
<b>Total incoming resources</b>		<u>175,472</u>	<u>18,882</u>	<u>194,354</u>	<u>312,295</u>
<b>Resources expended</b>					
Charitable activities	7	190,179	25,889	216,068	317,044
Governance costs	9	6,192	-	6,192	4,780
<b>Total resources expended</b>		<u>196,371</u>	<u>25,889</u>	<u>222,260</u>	<u>321,824</u>
<b>Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year</b>					
		(20,899)	(7,007)	(27,906)	(9,529)
Total funds brought forward					
		<u>66,845</u>	<u>11,305</u>	<u>78,150</u>	<u>87,680</u>
<b>Total funds carried forward</b>		<u>45,946</u>	<u>4,298</u>	<u>50,244</u>	<u>78,151</u>

The notes on pages 10 to 16 form an integral part of these financial statements.

## Insight Counselling

### Balance sheet as at 31 March 2015

	Notes	£	2015 £	£	2014 £
<b>Fixed assets</b>					
Tangible assets	14		9,001		13,753
<b>Current assets</b>					
Debtors	15	14,390		1,003	
Cash at bank and in hand		52,666		70,275	
		<u>67,056</u>		<u>71,278</u>	
<b>Creditors: amounts falling due within one year</b>	16	(25,813)		(6,881)	
<b>Net current assets</b>			41,243		64,397
<b>Net assets</b>			<u>50,244</u>		<u>78,150</u>
<b>Funds</b>	17				
Restricted income funds			4,298		11,305
Unrestricted income funds			45,946		66,845
<b>Total funds</b>			<u>50,244</u>		<u>78,150</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 16 form an integral part of these financial statements.

## **Insight Counselling**

### **Balance sheet (continued)**

#### **Trustees statements required by the Companies Act 2006 for the year ended 31 March 2015**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2015.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by

**Daniel McLaren**  
**Director**

Registration number SC339990

**The notes on pages 10 to 16 form an integral part of these financial statements.**

## **Insight Counselling**

### **Notes to financial statements for the year ended 31 March 2015**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

##### **1.2. Fund accounting**

With the adoption of the Statement of Recommended Practice all income and expenditure is dealt with through the statement of financial activities (incorporating the statement of income and expenditure account). Funds are now classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the board in furtherance of the objects of the charity.

Restricted funds are funds subject to specific restrictions, which may be declared by the donor or with their authority.

Transfers are made between funds to release capital grants and also to clear any funds in deficit.

##### **1.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

## Insight Counselling

### Notes to financial statements for the year ended 31 March 2015

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include independent examiners fees and costs linked to the strategic management of the charity.

Certain costs, which are attributable to more than one activity are apportioned across cost categories on an appropriate basis, as agreed by funders.

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 10% straight line  
Fixtures, fittings and equipment - 25% straight line

#### 1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## 2. Voluntary income

	Unrestricted funds £	2015 Total £	2014 Total £
Donations	46,966	46,966	32,081
	<u>46,966</u>	<u>46,966</u>	<u>32,081</u>

## Insight Counselling

### Notes to financial statements for the year ended 31 March 2015

#### 3. Activities for generating funds

	Unrestricted funds £	2015 Total £	2014 Total £
Room hire	335	335	410
Fundraising events	3,755	3,755	38,931
Training and supervision	660	660	209
	<u>4,750</u>	<u>4,750</u>	<u>39,550</u>

#### 4. Investment income

	Unrestricted funds £	2015 Total £	2014 Total £
Bank interest receivable	19	19	-
	<u>19</u>	<u>19</u>	<u>-</u>

#### 5. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Other grants	-	-	-	15,452
NHS Counselling Fund	120,000	-	120,000	120,000
Big Lottery	-	15,857	15,857	70,492
Leader	-	-	-	27,659
Parish Development Fund Grant	-	-	-	6,000
Deaf Counselling	-	2,025	2,025	-
Tayside NHS - Moving Grant	-	1,000	1,000	-
	<u>120,000</u>	<u>18,882</u>	<u>138,882</u>	<u>239,603</u>

#### 6. Other incoming resources

	Unrestricted funds £	2015 Total £	2014 Total £
Other income	3,737	3,737	1,061
	<u>3,737</u>	<u>3,737</u>	<u>1,061</u>

## Insight Counselling

### Notes to financial statements for the year ended 31 March 2015

#### 7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Counselling services	190,179	25,889	216,070	317,044
	<u>190,179</u>	<u>25,889</u>	<u>216,070</u>	<u>317,044</u>

#### 8. Costs of charitable activities - by activity

	Activities undertaken directly £	2015 Total £	2014 Total £
Counselling services	216,070	216,070	317,044
	<u>216,070</u>	<u>216,070</u>	<u>317,044</u>

#### 9. Governance costs

	Unrestricted funds £	2015 Total £	2014 Total £
Independent examiner's fee	1,440	1,440	1,320
Depreciation & impairment	4,752	4,752	3,460
	<u>6,192</u>	<u>6,192</u>	<u>4,780</u>

#### 10. Net outgoing resources for the year

	2015 £	2014 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>4,752</u>	<u>3,459</u>

## Insight Counselling

### Notes to financial statements for the year ended 31 March 2015

#### 11. Employees

<b>Employment costs</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Wages and salaries	101,788	143,551
Social security costs	6,486	10,085
Pension costs	2,703	3,523
Other costs	1,412	2,800
	<u>112,389</u>	<u>159,959</u>

No employee received emoluments of more than £60,000 (2014 : None).

No trustees received remuneration or re-imbursed expenses during the year (2014 - nil).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2015</b>	<b>2014</b>
<b>Number</b>	<b>Number</b>
<u>4</u>	<u>6</u>

#### 12. Pension costs

The company operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,703</u>	<u>3,523</u>

#### 13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.



## Insight Counselling

### Notes to financial statements for the year ended 31 March 2015

14. Tangible fixed assets	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2014 and At 31 March 2015	7,196	15,346	22,542
<b>Depreciation</b>			
At 1 April 2014	2,159	6,630	8,789
Charge for the year	720	4,032	4,752
At 31 March 2015	2,879	10,662	13,541
<b>Net book values</b>			
At 31 March 2015	4,317	4,684	9,001
At 31 March 2014	5,037	8,716	13,753
15. Debtors		<b>2015</b>	<b>2014</b>
		£	£
Other debtors		14,390	1,003
16. Creditors: amounts falling due within one year		<b>2015</b>	<b>2014</b>
		£	£
Other creditors		2,719	5,562
Accruals and deferred income		23,094	1,320
		25,813	6,882
17. Analysis of net assets between funds	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	£	£	£
Fund balances at 31 March 2015 as represented by:			
Tangible fixed assets	9,001	-	9,001
Current assets	62,758	4,298	67,056
Current liabilities	(25,813)	-	(25,813)
	45,946	4,298	50,244

## Insight Counselling

### Notes to financial statements for the year ended 31 March 2015

18. Unrestricted funds	At	Incoming resources	Outgoing resources	At
	31 March 2014			31 March 2015
	£	£	£	£
General Funds	66,845	175,472	(196,371)	45,946
	<u>66,845</u>	<u>175,472</u>	<u>(196,371)</u>	<u>45,946</u>

  

19. Restricted funds	At	Incoming resources	Outgoing resources	At
	31 March 2014			31 March 2015
	£	£	£	£
Big Lottery	11,305	15,857	(24,769)	2,393
Deaf Counselling	-	2,025	(120)	1,905
NHS Tayside - Moving Grant	-	1,000	(1,000)	-
	<u>11,305</u>	<u>18,882</u>	<u>(25,889)</u>	<u>4,298</u>

#### Purposes of restricted funds

The Big Lottery Funds were granted to fund a proportion of salary and overhead costs contributing to work carried out for people bereaved by suicide.

The Deaf Counselling grant was received to be used in relation to costs in running this service.

NHS Tayside provided a grant towards the costs involved in moving premises.

#### 20. Financial commitments

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as follows:

	2015	2014
	£	£
<b>Expiry date:</b>		
Within one year	25,499	-
In over five years	-	24,000
	<u>25,499</u>	<u>24,000</u>

## **Insight Counselling**

**The following pages do not form part of the statutory accounts.**

## Insight Counselling

### Detailed statement of financial activities

For the year ended 31 March 2015

	2015		2014	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		46,966		32,081
		<u>46,966</u>		<u>32,081</u>
<i>Activities for generating funds</i>				
Room hire		335		410
Fundraising events		3,755		38,931
Training and supervision		660		209
		<u>4,750</u>		<u>39,550</u>
<i>Investment income</i>				
Bank interest receivable		19		-
		<u>19</u>		<u>-</u>
<b>Total incoming resources from generating funds</b>		<u>51,735</u>		<u>71,631</u>
<b>Incoming resources from charitable activities</b>				
Other grants		-		15,452
NHS Counselling Fund		120,000		120,000
Big Lottery		15,857		70,492
Leader		-		27,659
Parish Development Fund Grant		-		6,000
Deaf Counselling		2,025		-
Tayside NHS - Moving Grant		1,000		-
		<u>138,882</u>		<u>239,603</u>
<b>Other incoming resources</b>				
Other income		3,737		1,061
		<u>3,737</u>		<u>1,061</u>
<b>Total incoming resources</b>		<u>194,354</u>		<u>312,295</u>

### Resources expended

## Insight Counselling

### Detailed statement of financial activities

For the year ended 31 March 2015

	2015 £	2014 £
<b>Charitable activities</b>		
<b>Counselling services</b>		
<i>Activities undertaken directly</i>		
Wages & Salaries	101,788	143,551
Employer's NIC	6,486	10,085
Pension costs	2,703	3,523
Staff and volunteer expenses	1,412	2,800
Rent & water rates	18,475	25,951
Cleaning	2,555	2,018
Light & heat	7,172	3,971
Room hire	76	174
Insurance	1,841	1,739
Miscellaneous	1,494	673
Fund raising costs	515	17,520
Repairs	2,040	625
Professional fees	3,289	6,689
Counsellors' fees	42,127	70,531
Staff supervision	675	510
Telephone	5,375	5,077
Office expenses	4,287	7,509
Staff Cover	8,000	8,494
Computer services	4,604	3,592
Books and publications	86	579
Advertising and publicity	10	114
Training	1,060	1,319
	<hr/>	<hr/>
	216,070	317,044
<b>Counselling services total expenditure</b>	<hr/>	<hr/>
	216,070	317,044
<b>Total charitable activity expenditure</b>	<hr/>	<hr/>
	216,070	317,044
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Independent examiner's fee	1,440	1,320
Depreciation & impairment	4,752	3,460
	<hr/>	<hr/>
	6,192	4,780
<b>Total governance costs</b>	<hr/>	<hr/>
	6,192	4,780
<b>Net incoming/(outgoing) resources for the year</b>	<hr/>	<hr/>
	(27,908)	(9,529)