

Registered number: SC339990
Charity number: SC027009



INSIGHT COUNSELLING
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

INSIGHT COUNSELLING
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2016

Trustees

James Stewart Forsyth, Chair
Muriel Anderson
Carrol Barbara Gibson
Annette Hughes Roxburgh
Monica Strachan
Ruth Smith McKaig
Daniel McLaren (resigned 23 September 2015)

Company registered number

SC339990

Charity registered number

SC027009

Registered office

10 Constitution Road, Dundee, DD1 1LL

Company secretary

Ruth McKaig

Accountants

Findlay & Company, 11 Dudhope Terrace, Dundee, DD3 6TS

Bankers

Bank of Scotland, 2 West Marketgait, Dundee, DD1 1QN

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2016

The Trustees present their annual report together with the financial statements for the year 1 April 2015 to 31 March 2016.

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

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

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

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

a. REVIEW OF ACTIVITIES

The challenge this period was to ensure that the agreed balanced budget was achieved and the Trustees are happy to report that this has been the case.

The major fundraiser that Carroll and her team of "huskyteers" undertook was immense. In March 2016 they spent six days & nights enduring temperatures as low as - 30°, whilst living, eating & sleeping in the frozen wilderness of the Arctic tending to and driving their own team of huskies 285km from Tromsø in Norway to Kiruna in Sweden.

The time & preparation required for a trip of this nature was extensive but guess what, they didn't stop there! They also raised in excess of £105,000 for their 4 chosen charities of which Insight Counselling was one.

As this was Carroll's last fundraising effort for Insight Counselling the Trustees recognised that, in order to remain financially sustainable, additional changes would require to be made. The Trustees wish to thank Carroll for all her fundraising efforts over her time with Insight Counselling.

Part of the strategic review rolled out over the previous period, was to actively encourage client donations as levels had dropped dramatically. As a small charity, donations are a crucial element of our ability to offer our services. This has resulted in a significant increase this period and now forms a reasonable basis for future budgeting.

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 Stables Trust
The Tay Charitable Trust
St Katherine's Fund
Lord Armitstead's Trust

As a result of ongoing discussions, Insight Counselling is exploring additional opportunities for income generation. In particular, employer referrals and work had already begun to increase

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

Client referrals were 1,541 during this period, a reduction of 109 from the previous year. Over a 2 year period, this constitutes a reduction of over 600 clients. Historically, however, swings in client numbers are common and the effects of the changes to the organisation may well be a major contributing factor. The Trustees intend to monitor client numbers over the next period. A comparison of client activity with the previous year is highlighted in the table below:

Completion Status	2015-2016	2014-2015	Referral Type	2015-2016	2014-2015	Primary Presenting Problem	2015-2016	2014-2015
Agreed Ending	63%	64%	GP	39%	56%	Anger	6%	9%
						Anxiety/Stress	31%	34%
Did Not Turn Up	26%	22%	Other Healthcare Provider	7%	4%	Bereavement	9%	6%
						Abuse	2%	2%
Not Completed	7%	11%	Self	44%	34%	Depression	29%	26%
						Family Issues	3%	5%
Poor Attendance	4%	3%	Local Authority	2%	1%	Low Self Esteem	3%	3%
						PBS	1%	1%
			Voluntary Organisation	2%	1%	Post Natal Depression	0%	1%
						Relationship Problems	5%	5%
			Other	6%	4%	Self-Harm	0%	1%
						Suicide Issues	1%	1%
						Other	10%	6%

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

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.

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. 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 will continue to achieve.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. 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 £96,639 in general funds. At 31 March 2016, free reserves amounted to £44,048 (2015 - £44,203).

Structure, governance and management

a. CONSTITUTION

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, where they can be viewed and downloaded.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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.

e. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

This report was approved by the Trustees on 21 September 2016 and signed on their behalf by:



.....
James Stewart Forsyth, Chair
Trustee

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2016

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INSIGHT COUNSELLING

I report on the financial statements of the charity for the year ended 31 March 2016 which are set out on pages 9 to 22.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

INDEPENDENT EXAMINER'S STATEMENT

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

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

Signed: *Lesley Campbell*

Dated: 21 September 2016

Lesley E Campbell

FINDLAY & COMPANY
Chartered Accountants
11 Dudhope Terrace
Dundee
DD3 6TS

INSIGHT COUNSELLING
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2015</i> <i>£</i>
INCOME FROM:					
Donations and capital grants	2	188,702	-	188,702	185,848
Other trading activities	3	1,478	-	1,478	3,755
Investments	4	21	-	21	19
Other income		3,581	-	3,581	4,732
TOTAL INCOME		193,782	-	193,782	194,354
EXPENDITURE ON:					
Charitable activities		193,937	1,894	195,831	224,003
TOTAL EXPENDITURE	6	193,937	1,894	195,831	224,003
NET EXPENDITURE AND MOVEMENT IN FUNDS		(155)	(1,894)	(2,049)	(29,649)
RECONCILIATION OF FUNDS:					
Total funds brought forward		44,203	4,298	48,501	78,150
TOTAL FUNDS CARRIED FORWARD		44,048	2,404	46,452	48,501

All activities relate to continuing operations.

The notes on pages 12 to 22 form part of these financial statements.

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REGISTERED NUMBER: SC339990

BALANCE SHEET
AS AT 31 MARCH 2016

	Note	£	2016 £	£	<i>As restated</i> 2015 £
FIXED ASSETS					
Tangible assets	10		4,879		9,001
CURRENT ASSETS					
Debtors	11	29,811		14,390	
Cash at bank and in hand		28,177		52,665	
		57,988		67,055	
CREDITORS: amounts falling due within one year	12	(16,415)		(27,555)	
NET CURRENT ASSETS			41,573		39,500
NET ASSETS			46,452		48,501
CHARITY FUNDS					
Restricted funds	13		2,404		4,298
Unrestricted funds	13		44,048		44,203
TOTAL FUNDS			46,452		48,501

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 21 September 2016 and signed on their behalf, by:

Muriel Anderson

Muriel Anderson

The notes on pages 12 to 22 form part of these financial statements.

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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016

	Note	2016 £	2015 £
Cash flows from operating activities			
Net cash used in operating activities	15	<u>(24,488)</u>	<u>(17,610)</u>
Change in cash and cash equivalents in the year	16	(24,488)	(17,610)
Cash and cash equivalents brought forward		<u>52,665</u>	<u>70,275</u>
Cash and cash equivalents carried forward	16	<u>28,177</u>	<u>52,665</u>

INSIGHT COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

Insight Counselling meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

After a detailed review, we have concluded that there is a restatement of comparative figures required in respect of accrued holiday pay amounting to £1,743. There are no other items required to be restated in respect of the comparative year.

1.3 Company status

The charity is a company limited by guarantee. The Trustees are named on page 1. 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.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

INSIGHT COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised 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 of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities are 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.

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.

1.7 Going concern

The board of Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They are continually assessing the current financial position of the organisation and making changes to their strategy in order to generate additional funds when required.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	10% straight line
Office equipment	-	3 years straight line

1.9 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.

1.10 Debtors

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

1.11 Cash at Bank and in hand

Cash at bank and 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.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 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.

1.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Client donations	16,773	-	16,773	11,280
Other donations < £1,000	3,429	-	3,429	7,686
Personal donation	-	-	-	8,000
Stables Trust	2,500	-	2,500	-
Northwood Trust	20,000	-	20,000	20,000
NHS Counselling Fund	120,000	-	120,000	120,000
Deaf Counselling	-	-	-	2,025
Arctic Challenge	26,000	-	26,000	-
Tayside NHS - Moving Grant	-	-	-	1,000
Big Lottery	-	-	-	15,857
Total donations and legacies	188,702	-	188,702	185,848

In 2015, of the total income from donations and legacies, £166,966 was to unrestricted funds and £18,882 was to restricted funds

3. FUNDRAISING INCOME

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Fundraising events	1,478	-	1,478	3,755

In 2015, of the total fundraising income, £3,755 was to unrestricted funds and £ NIL was to restricted funds.

4. INVESTMENT INCOME

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Investment income	21	-	21	19

In 2015, of the total investment income, £ 19 was to unrestricted funds and £ NIL was to restricted funds.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

5. DIRECT COSTS

	Basis of Allocation	Counselling services £	Total 2016 £	As restated Total 2015 £
Staff and volunteer expenses	Direct	941	941	1,412
Rent and water rates	Direct	22,906	22,906	18,475
Cleaning	Direct	1,744	1,744	2,555
Light and heat	Direct	(1,416)	(1,416)	7,172
Room hire	Direct	164	164	76
Insurance	Direct	2,315	2,315	1,841
Miscellaneous	Direct	1,529	1,529	143
Fundraising costs	Direct	258	258	515
Repairs	Direct	515	515	2,040
Professional fees	Direct	2,783	2,783	3,289
Counsellors' fees	Direct	39,651	39,651	42,127
Staff supervision	Direct	600	600	675
Telephone	Direct	1,815	1,815	5,375
Office expenses	Direct	4,515	4,515	4,287
Staff cover	Direct	-	-	8,000
Computer services	Direct	1,824	1,824	4,604
Service costs	Direct	3,221	3,221	1,445
Car Park	Direct	593	593	-
Training	Direct	-	-	1,060
Independent examiner's fee	Direct	2,340	2,340	1,440
Wages and salaries	Direct	97,465	97,465	103,532
National insurance	Direct	4,730	4,730	6,486
Pension cost	Direct	3,215	3,215	2,703
Depreciation	Direct	4,122	4,122	4,752
Subtotal		195,830	195,830	224,004
Other direct costs		1	1	(1)
		195,831	195,831	224,003

In 2015, the charity incurred the following Direct costs:
£224,003 in respect of Counselling services

6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2016 £	Depreciation 2016 £	Other costs 2016 £	Total 2016 £	As restated Total 2015 £
Counselling services	105,410	4,122	86,298	195,830	224,003

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

7. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets: - owned by the charity	<u>4,122</u>	<u>4,752</u>

During the year, no Trustees received any remuneration (2015 - £NIL).
During the year, no Trustees received any benefits in kind (2015 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

8. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,340 (2015 - £1,440).

9. STAFF COSTS

Staff costs were as follows:

	2016 £	As restated 2015 £
Wages and salaries	97,465	103,531
Social security costs	4,730	6,486
Other pension costs	3,215	2,703
	<u>105,410</u>	<u>112,720</u>

The average number of persons employed by the charity during the year was as follows:

	2016 No.	2015 No.
	<u>8</u>	<u>9</u>

No employee received remuneration amounting to more than £60,000 in either year.

The average monthly number of employees during the year, calculated on the basis of full time equivalents was as follows: 4 (2016) and 4 (2015).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Office equipment £	Total £
Cost			
At 1 April 2015 and 31 March 2016	7,196	15,346	22,542
Depreciation			
At 1 April 2015	2,879	10,662	13,541
Charge for the year	720	3,402	4,122
At 31 March 2016	3,599	14,064	17,663
Net book value			
At 31 March 2016	3,597	1,282	4,879
<i>At 31 March 2015</i>	4,317	4,684	9,001

11. DEBTORS

	2016 £	2015 £
Due after more than one year		
Other debtors	29,811	14,225
Prepayments and accrued income	-	165
	<u>29,811</u>	<u>14,390</u>

12. CREDITORS: Amounts falling due within one year

	2016 £	As restated 2015 £
Other creditors	5,384	2,719
Accruals and deferred income	11,031	24,836
	<u>16,415</u>	<u>27,555</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

13. STATEMENT OF FUNDS

	Brought Forward <i>As restated</i> £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General Fund 1	44,203	193,782	(193,937)	44,048
Restricted funds				
Big Lottery	2,393	-	-	2,393
Deaf Counselling	1,905	-	(1,894)	11
	4,298	-	(1,894)	2,404
Total of funds	48,501	193,782	(195,831)	46,452

Purposes of Restricted funds

The Big Lottery fund was 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.

SUMMARY OF FUNDS

	Brought Forward <i>As restated</i> £	Income £	Expenditure £	Carried Forward £
General funds	44,203	193,782	(193,937)	44,048
Restricted funds	4,298	-	(1,894)	2,404
	48,501	193,782	(195,831)	46,452

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	<i>As restated</i> Total funds 2015 £
Tangible fixed assets	4,880	-	4,880	9,002
Debtors due after more than 1 year	29,811	-	29,811	14,391
Current assets	25,773	2,404	28,177	52,664
Creditors due within one year	(16,416)	-	(16,416)	(27,556)
	44,048	2,404	46,452	48,501

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15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016 £	2015 £
Net expenditure for the year (as per Statement of financial activities)	(2,049)	(29,649)
Adjustment for:		
Depreciation charges	4,122	4,752
Increase in debtors	(15,421)	(13,387)
(Decrease)/increase in creditors	(11,140)	20,674
Net cash used in operating activities	(24,488)	(17,610)

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2016 £	2015 £
Cash in hand	28,177	52,665
Total	28,177	52,665

17. PENSION COMMITMENTS

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.

18. OPERATING LEASE COMMITMENTS

At 31 March 2016 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2016 £	2015 £
Amounts payable:		
Within 1 year	25,499	25,499

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19. FIRST TIME ADOPTION OF FRS 102

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2015 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2014. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

Reconciliations and descriptions of the effect of the transition to FRS 102 and SORP 2015 on total funds and net income/(expenditure) for the comparative period reported under previous UK GAAP and SORP 2005 are given below.

RECONCILIATION OF TOTAL FUNDS	Notes	<i>1 April 2014</i>	<i>31 March 2015</i>
		£	£
Total funds under previous UK GAAP		78,150	50,244
Holiday pay accrued		-	(1,743)
Total funds reported under FRS 102		<u>78,150</u>	<u>48,501</u>

Reconciliation of net (expenditure)	Notes	<i>31 March 2015</i>
		£
Net (expenditure) previously reported under UK GAAP		(27,906)
Holiday pay accrued		(1,743)
Net movement in funds reported under FRS 102		<u>(29,649)</u>

Explanation of changes to previously reported funds and net income/expenditure:

In applying the requirement to restate Insight Counselling, an additional cost of £1,743 was recognised relating to accrued holiday pay. No other restatements were required.