

REGISTERED COMPANY NUMBER: 05424196 (England and Wales)
REGISTERED CHARITY NUMBER: 1109637

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017
FOR
THE BIRCHALL TRUST

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

THE BIRCHALL TRUST

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Reserves policy

The reserves policy is calculated to accommodate a 6 month's wind down of services, failing funding support in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05424196 (England and Wales)

Registered Charity number

1109637

Registered office

60 Hartington Street
Barrow In Furness
Cumbria
LA14 5SR

Trustees

G J Bassett
Mrs S Bradley
S P Hanson
Dr S F Weare

Youth Worker
Account Executive
Audio Engineer
Lecturer

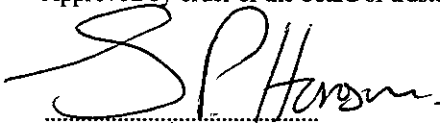
Company Secretary

Mrs S Bradley

Independent examiner

Taylor, Robertson & Willett Ltd
95 King Street
Lancaster
Lancashire
LA1 1RH

Approved by order of the board of trustees on 5th Sept '17 and signed on its behalf by:



Trustee

S. P. HANSON

THE BIRCHALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Counselling, advice & support	4	13,317	348,474	361,791	325,053
Other trading activities	2	228	(2)	226	577
Investment income	3	281	-	281	494
Total		13,826	348,472	362,298	326,124
EXPENDITURE ON					
Charitable activities					
Counselling, advice & support		6,518	321,128	327,646	266,170
NET INCOME		7,308	27,344	34,652	59,954
Transfers between funds	9	1,386	(1,386)	-	-
Net movement in funds		8,694	25,958	34,652	59,954
RECONCILIATION OF FUNDS					
Total funds brought forward		144,277	141,873	286,150	226,196
TOTAL FUNDS CARRIED FORWARD		152,971	167,831	320,802	286,150

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE BIRCHALL TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of additions below £1,000 are not capitalised. Depreciation is provided in full in the year of purchase.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Rent & services	<u>226</u>	<u>577</u>

3. INVESTMENT INCOME

	2017	2016
	£	£
Bank interest	<u>281</u>	<u>494</u>

THE BIRCHALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Counselling, advice & support	16,814	308,239	325,053
Other trading activities	577	-	577
Investment income	494	-	494
Total	17,885	308,239	326,124
EXPENDITURE ON			
Charitable activities			
Counselling, advice & support	1,281	264,889	266,170
Total	1,281	264,889	266,170
NET INCOME	16,604	43,350	59,954
Transfers between funds	29,549	(29,549)	-
Net movement in funds	46,153	13,801	59,954
RECONCILIATION OF FUNDS			
Total funds brought forward	98,125	128,071	226,196
TOTAL FUNDS CARRIED FORWARD	144,278	141,872	286,150

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2016 and 31 March 2017	13,256
DEPRECIATION	
At 1 April 2016 and 31 March 2017	13,256
NET BOOK VALUE	
At 31 March 2017	-
At 31 March 2016	-

THE BIRCHALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.



THE BIRCHALL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	2017	2016
	£	£
Governance costs		
Brought forward	1,439	630
Accountancy fees	780	780
Professional advice	1,200	2,422
	<u>3,419</u>	<u>3,832</u>
Total resources expended	327,646	266,170
Net income	<u><u>34,652</u></u>	<u><u>59,954</u></u>

This page does not form part of the statutory financial statements

