

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 2016
FOR
THE BIRCHALL TRUST

Marion Green Accountancy Ltd
Chartered Certified Accountant
Wolf Howe
Whinfell
Kendal
Cumbria
LA8 9EL

THE BIRCHALL TRUST

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for the Year Ended 31 March 2016

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THE BIRCHALL TRUST

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2016

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 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

S Hanson		
G J Bassett		
S E Mantell		- resigned 11.2.16
C Anderson		- resigned 1.2.16
Dr J Pigott		- appointed 30.4.15
		- resigned 10.1.16
Dr S F Weare	Lecturer	- appointed 4.8.15
Mrs S Bradley	Account Executive	- appointed 19.6.15

Company Secretary
Mrs S Bradley

Independent examiner
Marion Green Accountancy Ltd
Chartered Certified Accountant
Wolf Howe
Whinfell
Kendal
Cumbria
LA8 9EL

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.

Risk management


The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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.

Approved by order of the board of trustees on 10-08-2016 and signed on its behalf by:


.....
S Hanson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BIRCHALL TRUST**

I report on the accounts for the year ended 31 March 2016 set out on pages three to eight.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Association of Certified Accountants.

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:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with 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 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have 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.

Marion Green

Chartered Association of Certified Accountants
Marion Green Accountancy Ltd
Chartered Certified Accountant
Wolf Howe
Whinfell
Kendal
Cumbria
LA8 9EL

Date: 10 August 2016

THE BIRCHALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2016

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	576	-	576	3,463
Investment income	3	494	-	494	366
Incoming resources from charitable activities					
Counselling, advice & support	4	16,814	308,239	325,053	321,077
Total incoming resources		17,884	308,239	326,123	324,906
RESOURCES EXPENDED					
Charitable activities					
Counselling, advice & support		-	262,338	262,338	233,335
Governance costs		1,280	2,551	3,831	3,142
Total resources expended		1,280	264,889	266,169	236,477
NET INCOMING RESOURCES BEFORE TRANSFERS					
		16,604	43,350	59,954	88,429
Gross transfers between funds	8	29,549	(29,549)	-	-
Net incoming/(outgoing) resources		46,153	13,801	59,954	88,429
RECONCILIATION OF FUNDS					
Total funds brought forward		98,125	128,071	226,196	137,767
TOTAL FUNDS CARRIED FORWARD		144,278	141,872	286,150	226,196

The notes form part of these financial statements

THE BIRCHALL TRUST

BALANCE SHEET

At 31 March 2016

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		<u>144,277</u>	<u>141,873</u>	<u>286,150</u>	<u>226,196</u>
NET CURRENT ASSETS		<u>144,277</u>	<u>141,873</u>	<u>286,150</u>	<u>226,196</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,277</u>	<u>141,873</u>	<u>286,150</u>	<u>226,196</u>
NET ASSETS		<u>144,277</u>	<u>141,873</u>	<u>286,150</u>	<u>226,196</u>
FUNDS	8				
Unrestricted funds				<u>144,277</u>	<u>98,125</u>
Restricted funds				<u>141,873</u>	<u>128,071</u>
TOTAL FUNDS				<u>286,150</u>	<u>226,196</u>

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
S Hanson -Trustee

The notes form part of these financial statements



THE BIRCHALL TRUST

Notes to the Financial Statements for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention

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

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on a cash 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.

2. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
Sundry income	-	3,160
Rent & services	576	303
	<u>576</u>	<u>3,463</u>

3. INVESTMENT INCOME

	2016	2015
	£	£
Bank interest	<u>494</u>	<u>366</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2016	2015
		£	£
Donations	Counselling, advice & support	15,251	7,453
Training income	Counselling, advice & support	1,563	3,068
Grants	Counselling, advice & support	308,239	310,556
		<u>325,053</u>	<u>321,077</u>

THE BIRCHALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2016	2015
	£	£
Northern Rock Foundation	-	25,000
Ministry of Justice	60,000	110,922
Hedley Foundation	1,500	-
Hadfield Trust	-	2,865
BBC Children In Need	21,355	18,744
Lancashire County Council	1,800	-
BIG Lottery Fund	99,420	99,445
Department of Communities and Local Government (TSIB Ltd)	-	12,280
Sir John Fisher Foundation	9,000	9,000
Lloyds TSB Foundation	-	10,000
Lancashire Police & Crime Commissioner	38,441	21,000
Barrow Women's Community Matters	-	1,300
Freida Scott Trust	18,500	-
OPCCN	58,223	-
	<u>308,239</u>	<u>310,556</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

Trustees received £421.55 (2015: £415.19) in total for stationery and travel expenses. The maximum received by one Trustee was £299.30 (2014: £311.55).

6. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	<u>64,945</u>	<u>46,844</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Support staff	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.



THE BIRCHALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2015 and 31 March 2016	<u>13,256</u>
 DEPRECIATION	
At 1 April 2015 and 31 March 2016	<u>13,256</u>
 NET BOOK VALUE	
At 31 March 2016	-
At 31 March 2015	-

8. MOVEMENT IN FUNDS

	At 1/4/15 £	Net movement in funds £	Transfers between funds £	At 31/3/16 £
Unrestricted funds				
General fund	98,125	16,603	29,549	144,277
 Restricted funds				
BBC Children In Need	6,927	(956)	-	5,971
Northern Rock Foundation	27,065	-	(27,065)	-
Refurbishment	2,484	-	(2,484)	-
Ministry of Justice - Rape Support Fund	30,000	(30,000)	-	-
Sir John Fisher Foundation	-	9,000	-	9,000
Lancashire County Council Young People's Grant	1,670	-	(1,670)	-
Protective Behaviours	10,593	(840)	1,670	11,423
Residential	135	1,500	-	1,635
Lancashire Police & Crime Commissioner	7,135	4,526	-	11,661
BIG Lottery Fund	39,305	(14,305)	-	25,000
DGLG Challenge	2,757	(2,757)	-	-
Lancashire County Council Refurbishment of Lancaster Boys & Girls	-	460	-	460
Freida Scott Trust	-	18,500	-	18,500
Norfolk Rent & Child Abuse Inquiry Support	-	58,223	-	58,223
	<u>128,071</u>	<u>43,351</u>	<u>(29,549)</u>	<u>141,873</u>
 TOTAL FUNDS	<u>226,196</u>	<u>59,954</u>	<u>-</u>	<u>286,150</u>

THE BIRCHALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2016

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,884	(1,281)	16,603
Restricted funds			
BBC Children In Need	21,355	(22,311)	(956)
Ministry of Justice - Rape Support Fund	60,000	(90,000)	(30,000)
Sir John Fisher Foundation	9,000	-	9,000
Protective Behaviours	-	(840)	(840)
Residential	1,500	-	1,500
Lancashire Police & Crime Commissioner	38,441	(33,915)	4,526
BIG Lottery Fund	99,420	(113,725)	(14,305)
DGLG Challenge	-	(2,757)	(2,757)
Lancashire County Council Refurbishment of Lancaster Boys & Girls	1,800	(1,340)	460
Freida Scott Trust	18,500	-	18,500
Norfolk Rent & Child Abuse Inquiry Support	58,223	-	58,223
	<u>308,239</u>	<u>(264,888)</u>	<u>43,351</u>
TOTAL FUNDS	<u><u>326,123</u></u>	<u><u>(266,169)</u></u>	<u><u>59,954</u></u>



THE BIRCHALL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2016

	2016 £	2015 £
INCOMING RESOURCES		
Activities for generating funds		
Sundry income	-	3,160
Rent & services	576	303
	<hr/> 576	<hr/> 3,463
Investment income		
Bank interest	494	366
Incoming resources from charitable activities		
Donations	15,251	7,453
Training income	1,563	3,068
Grants	308,239	310,556
	<hr/> 325,053	<hr/> 321,077
Total incoming resources	326,123	324,906
RESOURCES EXPENDED		
Charitable activities		
Staff costs for client support	48,059	34,665
Rent & services - counselling rooms	25,926	22,911
Residential courses	-	2,120
Counselling equipment	697	1,338
Refurbish counselling rooms	1,372	5,898
Travelling	3,128	6,304
Counsellors	134,009	105,901
Clinical supervision	6,004	5,415
Training	4,856	10,279
	<hr/> 224,051	<hr/> 194,831
Governance costs		
Accountancy	779	721
Directors travel & meetings	630	956
Professional advice	2,422	1,465
	<hr/> 3,831	<hr/> 3,142
Support costs		
Management		
Wages	16,886	12,179
Rent & services	1,365	1,206
Insurance	1,164	1,084
Telephone	1,227	801
Postage and stationery	1,679	2,427
Sundries	3,332	2,620
Carried forward	25,653	20,317

This page does not form part of the statutory financial statements



THE BIRCHALL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2016

	2016	2015
	£	£
Management		
Brought forward	25,653	20,317
Professional fees for service development	9,695	14,638
Maintenance & office furniture	927	712
Bank charges	60	60
IT & website	1,850	958
Recruitment advertising	102	1,819
	<hr/>	<hr/>
	38,287	38,504
	<hr/>	<hr/>
Total resources expended	266,169	236,477
	<hr/>	<hr/>
Net income	59,954	88,429
	<hr/>	<hr/>

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THE BIRCHALL TRUST

PURPOSE OF UNRESTRICTED FUNDS APRIL 2016 – MARCH 2017

These funds are to be spent at the discretion of the trustees in furtherance of any of the charity's objectives.

The unrestricted funds have been broken down into the following:-

Reserves policy	£ 81,011
Charitable activities	£ 43,266
Other	£ 20,000

Grand Total Restricted Funds to deliver services to March 2017 £144,277

THE BIRCHALL TRUST

PURPOSE OF RESTRICTED FUNDS APRIL 2016 – MARCH 2017

Young People's Services - Funds received to deliver a young people's service until **March 2017** for survivors of rape and childhood sexual abuse. This will include buying in the services of freelance child psychotherapist, DBS checks, travel expenses and clinical supervision, updates on child protection policies training, to deliver therapy sessions for the Young People's Service; also to provide management and staff administrative and therapeutic support to service users and psychotherapists.

	£
BBC Children in Need	5,971
Sir John Fisher (Barrow)	9,000
Residential (Young People)	1,635
	<u>16,606</u>

Adult's & Young people Services – Funds received to deliver adult and young people services until **March 2017** for survivors of rape and childhood sexual abuse. To allow for expenses incurred by the team of volunteer counsellors and for buying in the services of freelance counsellors .e.g travel, clinical supervision, DBS checks and training. To provide management, staff, administrative and therapeutic support to service users and counsellor and to manage the strategic and developmental programmes for the organisation.

	£
Protective Behaviours	11,423
Lancashire Police & Crime Commissioner	11,661
BIG Lottery Fund	25,000
Lancashire County Council refurbishment of Lancaster Boys & Girls	460
Freida Scott Trust	18,500
Norfolk Rent & Child Abuse Inquiry Support	58,223
	<u>125,267</u>

Grand Total Restricted Funds to deliver services to March 2017 £141,873

