

Unaudited Financial Statements
for the Year Ended 30 September 2019
for
BARNABAS COUNSELLING TRAINING LIMITED

Contents of the Financial Statements
for the year ended 30 September 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

BARNABAS COUNSELLING TRAINING LIMITED

Company Information
for the year ended 30 September 2019

Directors:

Mrs P M Andrew
Dr C J Andrew
Mr A Barton
Mrs H C Barton
Mrs S M Donaldson
Mr K J Donaldson
Dr E Wilkinson
Dr M G Wilkinson

Registered office:

Coopers House
65a Wingletye Lane
Hornchurch
Essex
RM11 3AT

Registered number:

07374079 (England and Wales)

Accountants:

Haines Watts Essex LLP
Chartered Accountants
Coopers House
65a Wingletye Lane
Hornchurch
Essex
RM11 3AT

Balance Sheet
30 September 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>357</u>		<u>411</u>
			357		411
Current assets					
Cash at bank		40,547		32,277	
Creditors					
Amounts falling due within one year	6	<u>16,677</u>		<u>20,959</u>	
Net current assets			<u>23,870</u>		<u>11,318</u>
Total assets less current liabilities			<u>24,227</u>		<u>11,729</u>
Capital and reserves					
Called up share capital	7		4		4
Retained earnings			<u>24,223</u>		<u>11,725</u>
Shareholders' funds			<u>24,227</u>		<u>11,729</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 May 2020 and were signed on its behalf by:

Mrs P M Andrew - Director

Notes to the Financial Statements
for the year ended 30 September 2019

1. **Statutory information**

Barnabas Counselling Training Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **Accounting policies**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Key source of estimation, uncertainty and judgement

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by management regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

There is estimation uncertainty in calculating deferred tax. A full line by line review of deferred tax is carried out by management regularly. Whilst every attempt is made to ensure that the deferred tax is as accurate as possible, there remains a risk that the provisions do not match the actual tax liability when asset is disposed of.

There is estimation uncertainty in calculating bad debt provisions. A full line by line review of trade debtors is carried out at the end of each month. Whilst every attempt is made to ensure that the bad debt provisions are as accurate as possible, there remains a risk that the provisions do not match the level of debts which ultimately prove to be uncollectable.

Turnover

Turnover represents the invoiced sale of goods and services.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

2. Accounting policies - continued**Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts.

Financial liabilities and equity instruments issued by the company are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 1 (2018 - 1) .

4. Intangible fixed assets**Cost**

At 1 October 2018
and 30 September 2019

Goodwill
£

17,000

Amortisation

At 1 October 2018
and 30 September 2019

17,000

Net book value

At 30 September 2019
At 30 September 2018

-
-

Notes to the Financial Statements - continued
for the year ended 30 September 20195. **Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 October 2018	2,000	2,261	4,261
Additions	-	299	299
At 30 September 2019	<u>2,000</u>	<u>2,560</u>	<u>4,560</u>
Depreciation			
At 1 October 2018	1,999	1,851	3,850
Charge for year	-	353	353
At 30 September 2019	<u>1,999</u>	<u>2,204</u>	<u>4,203</u>
Net book value			
At 30 September 2019	<u>1</u>	<u>356</u>	<u>357</u>
At 30 September 2018	<u>1</u>	<u>410</u>	<u>411</u>

6. **Creditors: amounts falling due within one year**

	2019 £	2018 £
Taxation and social security	3,107	1,720
Other creditors	<u>13,570</u>	<u>19,239</u>
	<u>16,677</u>	<u>20,959</u>

7. **Called up share capital****Allotted, issued and fully paid:**

Number:	Class:	Nominal value: £1	2019 £	2018 £
4	Ordinary	£1	<u>4</u>	<u>4</u>

8. **Directors' advances, credits and guarantees**

The following advances and credits to directors subsisted during the years ended 30 September 2019 and 30 September 2018:

	2019 £	2018 £
Mrs P M Andrew and Dr C J Andrew		
Balance outstanding at start of year	2,999	4,999
Amounts repaid	(1,000)	(2,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,999</u>	<u>2,999</u>
Mr A Barton and Mrs H C Barton		
Balance outstanding at start of year	2,999	4,999
Amounts repaid	(1,000)	(2,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,999</u>	<u>2,999</u>

8. **Directors' advances, credits and guarantees - continued****Mrs S M Donaldson and Mr K J Donaldson**

Balance outstanding at start of year	2,999	4,999
Amounts repaid	(1,000)	(2,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,999</u>	<u>2,999</u>

Dr E Wilkinson and Dr M G Wilkinson

Balance outstanding at start of year	2,999	4,999
Amounts repaid	(1,000)	(2,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,999</u>	<u>2,999</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.