

WEST LONDON CENTRE FOR COUNSELLING

England & Wales · Charity number 1027290

Details

Other names	HAMMERSMITH AND FULHAM BEREAVEMENT AND DISABILITY SERVICE, WEST LONDON COMMITTEE COUNSELLING
Status	Registered
Legal form	Charitable company
Company number	02731466
Registered	1993-10-19
Register	View on the Charity Commission register

Contact

Address	West London Centre For Counselling Unit 3 Glenthorne Mews 115A Glenthorne Road London W6 0LJ
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Phone	02085632159
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Email	wlcc@wlcc.org.uk
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Website	www.wlcc.org.uk
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Activities

Objects: 1) TO PROMOTE AND PROTECT THE HEALTH OF A PERSON SUFFERING FROM A MENTAL HEALTH ILLNESS IN THE COMMUNITY OF HAMMERSMITH AND FULHAM AND OTHER AREAS OF LONDON AS APPROPRIATE THROUGH THE PROVISION OF COUNSELLING AND PSYCHOTHERAPY
2) TO ADVANCE THE EDUCATION OF THE PUBLIC ON THE SUBJECT OF COUNSELLING AND PSYCHOTHERAPY THROUGH THE PROVISION OF EDUCATION AND TRAINING OF COUNSELLORS ON PLACEMENT AT THE WEST LONDON CENTRE FOR COUNSELLING 3) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF COUNSELLING AND PSYCHOTHERAPY

Activities: To provide free counselling to residents of Hammersmith & Fulham

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Hammersmith And Fulham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£987,404	£950,717	£734,152	33
2024-03-31	£1,107,110	£804,009	£697,465	29
2023-03-31	£773,538	£620,125	£394,364	20
2022-03-31	£521,790	£469,532	£240,951	15
2021-03-31	£438,998	£402,891	-	-

Trustees

Name	Role	Appointed
Prof JOHN NUTTALL	Chair	
Cecilia Frances Marie Jarvis		2024-02-29
DR JOHN BARRETT		2013-05-28
Elena Mouza		2025-03-03
Elizabeth Dyer		2023-01-26
Jennifer Medcalf		2026-03-05

WEST LONDON CENTRE FOR COUNSELLING

England & Wales - Charity number 1027290

Accounts

Charity registration number 1027290

Company registration number 02731466 (England and Wales)

WEST LONDON CENTRE FOR COUNSELLING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WEST LONDON CENTRE FOR COUNSELLING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr John Norman Barrett Elizabeth Dyer Cecilia Frances Marie Jarvis Elena Mouza Prof. John Nuttall Ms Verna Lyus	(Resigned 03 March 2025)
Secretary	Dr John Norman Barrett Oliver Henry Kendall	(Resigned 09 Oct 2025) (Appointed 09 Oct 2025)
Charity number	1027290	
Company number (England and Wales)	02731466	
Registered office	3 Glenthorne Mews 115a Glenthorne Road, Hammersmith, London, W6 0LJ	
Independent examiner	Millet Accountants Ltd Beyond Aldgate Tower, 2, Leman Street, London, E1 8FA	
Bankers	HSBC UK Bank Plc Fulham Broadway 593 - 599 Fulham Road Fulham London SW6 5UA	

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WEST LONDON CENTRE FOR COUNSELLING

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WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their Annual Report, together with the financial statements of the West London Centre for Counselling (WLCC), for the year ended 31 March 2025. This report fulfils the requirements of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and Activities

- The main objectives of WLCC are to provide free high quality therapeutic counselling to people living in West London or who are registered with a medical General Practice in the area;
- To support the development of trainee and newly qualified counsellors and psychotherapists by providing skills training and clinical experience;
- To promote study and research in the field of counselling and psychotherapy.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit". All of the activities that are undertaken by the Charity are for the advancement of the objectives outlined above.

Strategic Report

Achievements and performance

a. Main achievements of the Charity

The principal activity of the charity is the provision of short-term counselling for people experiencing psychological difficulties living in Hammersmith and Fulham, or who are registered with a GP in the borough.

For several years, West London Centre for Counselling (WLCC) has been commissioned by West London NHS Trust to provide assessment and counselling services as part of NHS Talking Therapies (formerly IAPT) in Hammersmith and Fulham.

In 2023–24, WLCC successfully tendered to continue providing services. A new contract was secured for an initial three years from April 2024, with the option of a further two years. The charity received excellent feedback on its submission, reflecting the consistently high quality of its services.

Since April 2024, the service offered to clients has remained fundamentally unchanged. However, the new contract introduced revised NHS requirements, meaning that counselling could no longer be delivered by trainee volunteers. As a result, WLCC increased its team of employed qualified counsellors. By the end of the period the Centre employed 28 part-time accredited counsellors/psychotherapists and all volunteer work had concluded.

Over the past year, WLCC has invested in staff development. Counsellors were supported to complete advanced professional training, including specialist Couples Therapy and accredited Supervision courses. All WLCC counsellors have either completed, or are working towards, NHS Talking Therapies recognised modality training such as Person-Centred Experiential Counselling for Depression (PCE-CfD), Couples Therapy for Depression (CTfD), or Dynamic Interpersonal Therapy (DIT). These opportunities have strengthened the team's expertise and further enhanced the quality of clinical services.

During the year WLCC also implemented important changes in clinical training, supervision, and client reporting protocols. Several stipendiary counsellors completed further training in NHS recognised models, while all counsellors and administrative staff gained new skills in database access and entry, taking on wider responsibilities. Crucially, these improvements were achieved within budget and without compromising client care. WLCC continued to meet contractual outcomes, maintaining strong access targets and demonstrating clear improvements in clients' symptoms—evidence of the Centre's commitment to both quality and efficiency.

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

WLCC is a British Association for Counselling and Psychotherapy (BACP) accredited service. In 2024-25, the Centre met all of the criteria under the BACP Accreditation scheme's Annual Rolling Review.

b. Key performance indicators

The Board set out the key objectives for the year, encompassing both strategic and operational priorities as follows:

- Maintain control of costs to preserve or enhance balance sheet reserves.
- Meet ongoing contractual obligations regarding clinical targets and outcomes.
- Complete the transition from the use of volunteer counsellors to fully qualified professionals.
- Recruit a Chief Executive Officer (CEO) to manage operations, and increase the number of trustees.

The Centre strengthened its reserves by £36,867 during the financial year. This improvement was achieved primarily through cost savings resulting from unfilled vacancies in the Chief Executive and Administration posts.

Operationally, WLCC met all its contractual performance targets for treatment numbers, recovery rates, and waiting times. Clinical outcomes were measured using PHQ-9 (Patient Health Questionnaire) and GAD7 (Generalised Anxiety Disorder). Against the national recovery target of 50%, WLCC achieved a rate of 55.11% for the full year 2024-25.

During the year, WLCC received over 1,600 referrals, assessed over 1,300 clients, and accepted approximately 800 individuals or couples for counselling. Around 500 clients who were assessed but not offered counselling were referred or signposted to more appropriate services, including other NHS Talking Therapies. All received advice and support.

During the period roughly 44% of clinical work was conducted via video link, while 56% was in person at the Centre. Demand for face to face counselling continued to rise following the COVID pandemic.

The Centre maintained high levels of accessibility, for clients of all ages and backgrounds, offering evening sessions, facilities for clients with disabilities, and both face-to-face and online counselling. Counselling was delivered by staff from diverse backgrounds, including those with disabilities, a range of ethnic, cultural, and social identities, and LGBTQI+ counsellors. Services were also available in languages other than English, provided either by bilingual counsellors or with the support of interpreters.

WLCC continued to receive very positive feedback and comments from clients.

"Initially I didn't know what to expect when I attended my sessions. I was quite nervous! But it was a really good experience & very helpful. [My counsellor] was amazing - calm, professional & supportive. I couldn't have asked for more, I had a really positive experience. Thank you."

WLCC Counselling client, March 2025

Alongside achieving clinical outcome targets WLCC successfully completed the operational restructuring required by the new NHS contract. This included phasing out volunteer counsellors and replacing them with stipendiary fully qualified practitioners. The Centre also undertook a recruitment campaign for a CEO and additional trustees. A new Trustee was appointed on 3rd March 2025, and a full-time CEO on 1st April 2025.

Financial Review

a. Going concern

After appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its operations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. Further details can be found in the accounting policies.

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

In the financial year 2024–2025, the Centre's primary source of income was its contract with West London NHS Trust (WLNT) for the provision of services. This five-year contract ensures that WLNT will continue to be the main funder in 2024–25 and beyond. The Centre also receives modest donations and occasional funding from individuals and other charitable organisations.

The forecast income for 2025-26 is just over £1,003,000 with expense expected levels to be slightly higher at £1,064,000. These figures reflect the re-organisation of provision and the planned use of reserves to meet incidental repair and maintenance costs. The increase in National Insurance contributions announced in the last budget is expected to contribute to approximately £61,000 in additional costs.

The Board of Trustees recommends maintaining reserves equivalent to three months' running costs. Conscious of the increasing cost base associated with restructuring and National Insurance the Board determined the reserve amount should be £325,000 at the year end March 2025. These reserves are included in the amount under Unrestricted Funds in the balance sheet

Structure, Governance and Management

a. Constitution

The Charity is a company limited by guarantee with no share capital. The governing document is the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr John Norman Barrett
Elizabeth Dyer
Cecilia Frances Marie Jarvis
Elena Mouza
Prof. John Nuttall

b. Recruitment and appointment of trustees

New Trustees undergo induction training covering their legal obligations under charity law, committee and decision-making processes, the charity's objectives and its the financial performance. Trustees are encouraged to attend external training events to support their role.

Each trustee undertakes to contribute an amount not exceeding £1 in the event of winding up the company whilst they are a member or within one year of ceasing membership.

The Trustees may elect new members to the Board and renew membership annually. One third of the trustees shall retire each year and be eligible for re-election.

The key personnel of the Centre are:

Oliver Kendall	Chief Executive (joined 1 April 2025)
Gaynor Phillips	Clinical Director
Lucie Bright	Administration and Compliance Manager
Martin Laurent	Senior Assessor and Supervisor

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

The Board's decision to recruit a Chief Executive ensures overall responsibility for the Centre's operations and future development with existing management reporting to this position.

Periodically, WLCC advertises for new Trustees, who are invited to contact the Chair for an initial discussion.

c. Risk management

Risks are classified under headings such as financial, premises, staff and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost-effective mitigating action may be taken. The major risks have been identified by the Trustees relying on professional advice where appropriate and they are reviewed on a regular basis at Board meetings. The Centre has adequate control systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

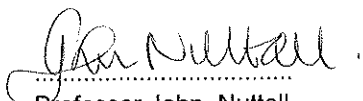
e. Plans for future periods

The Trustees aim to ensure the Charity carries out its objectives to the highest standards and continues to provide excellent short-term counselling services under its existing contractual arrangements with West London NHS Trust. The Centre will continue to explore ways in which it can extend its services to offer charitable non-statutory services with the use of volunteers.

The Trustees and management believe the forecast accumulation of funds, net of reserves, will provide the necessary resources for the Centre to substantially address the opportunities and changes that lie ahead.

The Board decided to recruit a Chief Executive, recognising this as an opportunity to strengthen leadership, expand funding opportunities, and enhance the long-term stability of the charity.

The trustees report, including the strategic report, was approved by the Board of Trustees.


.....
Professor John Nuttall
Chair of Trustees

Date: 27-11-2025.
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WEST LONDON CENTRE FOR COUNSELLING

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST LONDON CENTRE FOR COUNSELLING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LONDON CENTRE FOR COUNSELLING

I report to the trustees on my examination of the financial statements of WEST LONDON CENTRE FOR COUNSELLING (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



28 Nov 2025

Andrew Millet BA MBA FCA
The Institute of Chartered Accountants in England and Wales

c/o Millet Accountants Limited
Beyond Aldgate Tower
2 Leman Street
Aldgate
London
E1 8FA

WEST LONDON CENTRE FOR COUNSELLING

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Designated reserve funds	Total	Total	Designated reserve funds	Total
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	1,425	-	1,425	3,065	-	3,065
Charitable activities	4	974,971	-	974,971	1,100,100	-	1,100,100
Investments	5	11,008	-	11,008	3,945	-	3,945
Total income		<u>987,404</u>	<u>-</u>	<u>987,404</u>	<u>1,107,110</u>	<u>-</u>	<u>1,107,110</u>
Expenditure on:							
Charitable activities	6	950,717	-	950,717	804,009	-	804,009
Total expenditure		<u>950,717</u>	<u>-</u>	<u>950,717</u>	<u>804,009</u>	<u>-</u>	<u>804,009</u>
Net income and movement in funds		36,687	-	36,687	303,101	-	303,101
Reconciliation of funds:							
Fund balances at 1 April 2024		372,465	325,000	697,465	69,365	325,000	394,365
Fund balances at 31 March 2025		<u>409,152</u>	<u>325,000</u>	<u>734,152</u>	<u>372,465</u>	<u>325,000</u>	<u>697,465</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		1,815		-
Current assets					
Debtors	12	50,229		44,187	
Cash at bank and in hand		723,864		688,801	
		774,093		732,988	
Creditors: amounts falling due within one year	13	(21,756)		(15,523)	
Net current assets			752,337		717,465
Total assets less current liabilities			754,152		717,465
Provision for other liabilities			(20,000)		(20,000)
			734,152		697,465
Net assets					
The funds of the charity					
Unrestricted funds designated	14	325,000		325,000	
Unrestricted funds	15	409,152		372,465	
		734,152		697,465	

The notes on pages 11 to 19 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

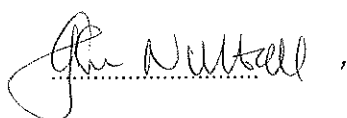
The trustees acknowledge their responsibility for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

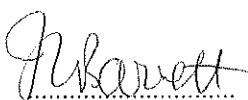
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the trustees on 27th November 2025



Trustee



Trustee

Company registration number 02731466 (England and Wales)

WEST LONDON CENTRE FOR COUNSELLING
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	19		25,870		453,357
Investing activities					
Purchase of tangible fixed assets		(1,815)		-	
Investment income received		11,008		3,945	
Net cash generated from investing activities			9,193		3,945
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			35,063		457,302
Cash and cash equivalents at beginning of year			688,801		231,499
			723,864		688,801
Cash and cash equivalents at end of year					
Relating to:					
Cash at bank and in hand			723,863		688,800
Cash in Hand			1		1

The notes on pages 11 to 19 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

Charity information

West London Centre for Counselling is a private limited company by guarantee, incorporated in England and Wales with company registration number 02731466. It is also a registered charitable company with The Charity Commission with charity number 1027290. The registered office address is 3 Glenthorne Mews, 115a Glenthorne Road, Hammersmith, London W6 0LJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are an unrestricted fund and can be spent for particular purpose. The trustees have decided to show designated funds separately from general unrestricted funds as it helps to illustrate the level of reserves available for the day to day running of the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and legacies	1,425	1,575
Other similar donation	31,390	1,490
	<u>32,815</u>	<u>3,065</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds funds 2024 £
Services provided under contract	974,971	1,100,100
	<u></u>	<u></u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	11,008	3,945
	<u></u>	<u></u>

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Wages and Salaries	686,211	557,248
Training/ seminar's facilitator	516	5,708
Pension cost	36,663	24,126
Pension administration fees	-	1,152
Employers NI	50,496	38,853
Staff Expenses	1,543	2,241
Supervision cost	4,425	8,100

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Legal and professional fees	15,713	-
	795,567	637,428
Share of support and governance costs (see note 7)		
Support	147,050	166,581
Governance	<u>8,100</u>	<u>-</u>
	<u>950,717</u>	<u>804,009</u>
Analysis by fund		
Unrestricted funds	<u>950,717</u>	<u>804,009</u>

7 Support costs allocated to activities

	2025	2024
	£	£
Office and administration costs	5,442	6,514
Premises costs	107,182	105,860
Cleaning Expenses	4,794	3,371
Telephone and Internet	2,139	1,860
Repairs and maintenance	7,721	13,564
Provision for dilapidation	-	5,000
Fire equipment and maintenance	-	294
Accountancy fees	9,198	8,316
Auditor's Remuneration	-	8,400
Consultancy fees	-	1,170
Legal and professional fees	-	7,785
Insurance	4,259	4,133
Bank Charges	66	62
Sundry Expenses	6,249	252
Governance costs	<u>8,100</u>	<u>-</u>
	<u>155,150</u>	<u>166,581</u>

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

In 2024, professional fees of £1,500 were paid to Prof. John Nuttall.

9 Employees

The average monthly number of employees during the year was:

		2025	2024
		Number	Number
Activities			
Staff	Management	2	2
	Clinical staff – counsellors and assessors	27	24
	Administration and support	3	3
Volunteers		1	24
Total		<u>33</u>	<u>53</u>

Employment costs	2025	2024
	£	£
Wages and salaries	686,211	557,248
Social security costs	50,496	38,853
Other pension costs	36,696	24,126
	<u>773,403</u>	<u>620,227</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes. 11

Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Total
	£	£	£
Cost			
Additions	1,027	788	1,815
	<u> </u>	<u> </u>	<u> </u>

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

	At 31 March 2025	1,027	788	1,815
	Carrying amount			
	At 31 March 2025	1,027	788	1,815
12 Debtors			2025	2024
	Amounts falling due within one year:		£	£
	Other debtors		16,178	14,000
	Prepayments and accrued income		34,051	30,187
			<u>50,229</u>	<u>44,187</u>
13 Creditors: amounts falling due within one year			2025	2024
			£	£
	Other creditors		3,246	1,831
	Accruals and deferred income		18,510	13,692
			<u>21,756</u>	<u>15,523</u>
14 Unrestricted funds-Designated			At 1 April 2024	At 31 March 2025
			£	£
			325,000	325,000
			<u>325,000</u>	<u>325,000</u>
	Previous year:		At 1 April 2023	At 31 March 2024
			£	£
			325,000	325,000
			<u>325,000</u>	<u>325,000</u>

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	372,465	987,404	(950,717)	-	409,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	272,590	1,107,110	(804,009)	(203,226)	372,465

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,815	-	1,815
Current assets/(liabilities)	427,337	325,000	752,337
Provisions	(20,000)	-	(20,000)
	<u>409,152</u>	<u>325,000</u>	<u>734,152</u>

	Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	392,465	325,000	717,465
Provisions	(20,000)	-	(20,000)
	<u>372,465</u>	<u>325,000</u>	<u>697,465</u>

17 Related party transactions

There were no disclosable related party transactions during the year, other than those disclosed in Note 8 (2024 – £1,500).

18 Company limited by guarantee

The charitable company is limited by guarantee and has no share capital.

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member for payment of the debts and liabilities of the Company contracted before he/she ceases to be a member and of the costs charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

19	Cash generated from operations	2025 £	2024 £
		36,687	303,101
	Surplus for the year		
	Adjustments for:		
	Investment income recognised in statement of financial activities	(11,008)	(3,945)
	Movements in working capital:		
	(Increase)/decrease in debtors	(6,042)	142,115
	Increase in creditors	6,233	7,086
	(Decrease) in provisions	-	5,000
	Cash generated from operations	<u>25,870</u>	<u>453,357</u>

Document

Name	WLCC Accounts YE 31.3.25 signed by WLCC.pdf
Creator	Andrew Millet (andrew@millet.org.uk)
Date	28 November 2025 11:10:20 UTC
Identifier	4b27394f-c520-4fbe-ad29-fb0a52d389cf

Signers

Andrew Millet

E-mail	andrew@millet.org.uk
Signed	28 November 2025 11:10:50 UTC
IP address	31.55.144.73

WEST LONDON CENTRE FOR COUNSELLING

England & Wales - Charity number 1027290

Accounts

Company registered number
02731466
(England and Wales)

Charity registered number
1027290

WEST LONDON CENTRE FOR COUNSELLING
REPORT OF THE TRUSTEES and
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

Ward & Co.
Chartered Accountant and Statutory Auditor
307 Euston Road
London NW1 3AD

WEST LONDON CENTRE FOR COUNSELLING
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For the year ended 31 March 2024

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WEST LONDON CENTRE FOR COUNSELLING**Charitable Company Information****For the year ended 31 March 2024**

TRUSTEES	Prof. John Nuttall, Chair of Trustees Dr John Barrett, Secretary Ms Elizabeth Dyer Ms Verna Lyus (Resigned 03/03/2025) Ms Cecilia Frances Marie Jarvis (appointed 29/02/2024) Ms Elena Mouza (appointed 03/03/2025)
SECRETARY	Dr John Barrett
REGISTERED OFFICE	3 Glenthorne Mews 115a Glenthorne Road Hammersmith London W6 0LJ
REGISTERED COMPANY NUMBER	02731466 (England and Wales)
REGISTERED CHARITY NUMBER	1027290
AUDITOR	John Ward Statutory Auditor Ward & Co Chartered Accountant and Statutory Auditor 307 Euston Road London NW1 3AD
BANKER	HSBC UK Bank Plc Fulham Broadway 593 - 599 Fulham Road Fulham London SW6 5UA United Kingdom

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of West London Centre for Counselling for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Reference and administrative details

Trustees

The Trustees who served during the period were as follows:

Prof. John Nuttall	(Chair)
Dr John Barrett	(Secretary)
Verna Lyus	(Resigned 03/03/2025)
Elizabeth Dyer	
Cecilia F M Jarvis	(appointed 29 February 2024)
Ms Elena Mouza	(appointed 03/03/2025)

Company Registered Number

02731466

Charity Registered Number

1027290

Registered Office

3 Glenthorne Mews, 115a Glenthorne Road
Hammersmith
London
W6 0LJ

Auditor

John Ward FCA
Statutory Auditor
Ward & Co
Chartered Accountant and Statutory Auditor
307 Euston Road
London
NW1 3AD

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities

a. Policies and objectives

The main objective of the Centre is to provide free, high quality therapeutic counselling to people living in West London, or who are registered with a GP in the area. Additionally, it aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing additional skills training and the opportunity to expand their clinical experience, and to promote study and research in the field of counselling and psychotherapy.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit". All of the activities that are undertaken by the Charity are for the advancement of the objectives outlined above.

Strategic report

Achievements and performance

a. Main achievements of the Charity

The principal activity of the charity is the provision of short-term counselling to people with psychological difficulties living in Hammersmith and Fulham, or those registered with a GP in the Borough.

West London Centre for Counselling has for several years been commissioned by West London NHS Trust to provide assessment and counselling services as part of NHS Talking Therapies (previously known as IAPT) in Hammersmith and Fulham. This arrangement was originally contracted to continue until March 2023 and was successfully extended to 31 March 2024 pending an invitation from the NHS to tender for a new five-year agreement beginning April 2024.

The extended contractual arrangements involved a significant change in the service model WLCC had traditionally provided and these are discussed below. The contract and the changes required involved an almost doubling of the Centre's cost base and a commitment from the NHS to provide funds accordingly.

During the period 2023-24 WLCC was invited by West London NHS Trust to tender to supply the above services for a further five-year term beginning April 2024. The Board is delighted to confirm that in July 2023, it was announced that WLCC's bid was successful. The new contract is guaranteed for three years from 1 April 2024 with a further two years' provisional commitment. The charity received excellent feedback on its bid, which was based on the quality of the service it has provided to date.

While the service to be offered to clients remained fundamentally unchanged, the new contract included changes to the NHS service requirements which meant future counselling provision could no longer be delivered by trainee volunteers. The Centre had to reduce the number of training placements offered, and increase the numbers of professionally qualified counsellors on the payroll; such counsellors must also now have completed - or be working towards - an NHS Talking Therapies recognised modality training, such as Person-Centred Experiential Counselling for Depression (PCE-CfD), Couples Therapy for Depression (CTfD), Dynamic Interpersonal Therapy (DIT) or Inter-personal Therapy (IPT).

During this change, current trainees continued to be supported so they could complete their course placement requirements. Throughout the year, counselling was provided by a mix of volunteers, trainees and qualified stipendiary counsellors, with the number of employed counsellors increasing as trainee placements were phased out.

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

As a consequence of these contractual changes affecting income levels and contractual periods, the Board felt it prudent to seek a one-year extension only of the property leasehold agreement until the outcome of the tender was known, and the ongoing five-year lease was extended to June 2023 at the same rent. Subsequent to the new NHS contract being confirmed, WLCC extended the lease contract for a further five-year period, at the current rent, with a break clause in 2026.

The NHS contract required WLCC to make changes in the areas of clinical training, supervision, and client reporting protocols. As well as several of the existing stipendiary counsellors requiring additional training in NHS Talking Therapies recognised models of therapy, all the counsellors and administration staff required further training in NHS database access and entry, and took on additional responsibilities. All this was accomplished within budget and without detriment to the Centre meeting its contractual client outcomes in terms of both access targets and improvements in clients' symptoms.

Throughout the year the Board was conscious of cost control and the need to preserve balance sheet reserves during the period of contractual uncertainty and to enable growth in its charitable aims following consolidation of the above changes. Challenges to the maintenance of reserves came from the need to realistically review future rates of pay to remain in line with NHS pay awards, the need for new equipment, repairs and services to meet the new requirements, and the Centre's ambitions and objectives going forward; all of which were factored in to the budgets and long-range forecasts to ensure that sufficient reserves would be maintained.

At the end of the period the Centre employed 24 part-time qualified and accredited counsellors/psychotherapists and continued to support a small number of volunteers completing their client commitments and/or their final course training requirements, which the Centre has agreed to continue as part of its charitable obligation. The management and the Trustees of WLCC extend thanks to all the volunteer trainee counsellors and supervisors who, over the past thirty years and more, have supported the charitable aims of the Centre, and have provided an invaluable service to the community. The Centre has been one of London's outstanding clinical placement providers for many advanced trainees of London's training schools.

WLCC is a British Association for Counselling and Psychotherapy accredited service and in the period 2023-24, met all of the criteria under the BACP Accreditation scheme's Annual Rolling Review scheme.

b. Key performance indicators

The Board determined several key objectives for the year. These were both strategic and operational as follows:

- To substantially meet the transition requirements determined by the extended contract with the NHS and to position itself organisationally to meet the specifications of the upcoming tender for the new five-year contract.
- In view of the changes required by the extended contract with the NHS, to maintain control of costs to preserve or enhance balance sheet reserves in case of failure to win the tender.
- To submit a tender for the new contractual period as fully and capably as possible.
- Depending on the outcome of the tender to re-negotiate the leasehold contract accordingly.
- Operationally, to meet its ongoing contractual obligations regarding clinical targets and outcomes.

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

The Board is pleased to confirm that Centre successfully managed the transition from the use of volunteers to stipendiary counsellors within the budget set and thereby was able to enhance reserves by £300,000. At the same time a tender was submitted and successfully won to supply counselling services to West London NHS Trust for the period 1 April 2024 to 31 March 2029.

Operationally WLCC met its performance targets during and at the end of year for treatment numbers, recovery rates, and waiting times. The Centre used PHQ-9 (Patient Health Questionnaire), designed to facilitate the recognition and diagnosis of depression in primary care patients, and GAD7 (Generalised Anxiety Disorder), designed primarily as a measure for anxiety disorder. Based on the national standard, WLCC exceeded the 'Recovery' target of 50% with a score of 56.76% for the full year 2023-24.

In 2023-24 WLCC received over 1,500 referrals, assessed over 1,200 clients, and accepted nearly 800 people for individual or couple counselling treatment. (The remaining 400 clients who were assessed but did not have counselling were referred or signposted to other more appropriate services, including other services within NHS Talking Therapies; all were given advice and support.) During the period roughly 35% of clinical work was carried out online, via video link, and 65% in person at the Centre; there was an increasing demand from clients to return to face to face counselling.

The Centre provided a high level of accessibility for clients of different ages and backgrounds, and offered choice and flexibility to clients by providing evening sessions, facilities for clients with disabilities, as well as a choice of face-to-face, online or telephone counselling. During the period, counselling was provided by counsellors with disabilities and from a wide range of ethnic, cultural and social backgrounds, including counsellors identifying as LGBTQI+. Counselling was also provided in languages other than English, both by bilingual counsellors and by English-speaking counsellors through an interpreter. WLCC continued to receive very positive feedback and comments from clients.

"I had a really positive experience with my therapist. I was very closed to counselling and therapy but it really helped me to articulate to myself what I was going through and I now feel I have the ability to face these issues myself."

Counselling client, January 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its operations 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

In the financial year 2023-2024 the main source of income for the Centre was a contract for the provision of services to West London NHS Trust (WLNT). With a new five-year contract in place this continues to be the case for 2024-25 and beyond. The Centre also receives small donations and occasional funding from individuals and other charities.

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

The forecast income for 2024-25 is £980,000 with total expense levels to be slightly higher at £1,000,000. Both these figures are in line with expectations following the re-organisation of provision and the use of reserves to meet this challenge and meet incidental repair and maintenance costs.

The Board of Trustees recommend continuing a reserve policy equating to three months running costs. Conscious of the increasing cost base associated with the new NHS contract the Board determined the reserve amount should remain at £325,000 for the financial year end March 2024. These reserves are included in the amount designated unrestricted funds in the balance sheet.

With the rising costs of building materials and services the Board also decided to increase the provision for dilapidation to £20,000.

Structure, governance and management

a. Constitution

The Charity is a Limited Company having no share capital and is limited by guarantee. The governing document is the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

b. Methods of appointment or election of Trustees

New Trustees undergo induction training to brief them on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The Trustees may elect new members to the Board and renew membership on an annual basis. One third of the members of the Board shall retire each year and be eligible for re-election.

The key personnel of the Centre are:

Oliver Kendall	Chief Executive Officer	(new appointment)
Gaynor Phillips	Clinical Director	
Lucie Bright	Administration and Compliance Manager	
Martin Laurent	Senior Assessor and Supervisor	

Periodically, WLCC advertises for new Trustees, who are invited to contact the Chair for an initial discussion.

c. Risk management

Risks are classified under headings such as financial, premises, staff and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost-effective mitigating action may be taken. The major risks have been identified by the Trustees relying on professional advice where appropriate and they are reviewed on a regular basis at Board meetings. The Centre has adequate control systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

e. Plans for future periods

The Trustees aim to ensure the Charity carries out its objectives to the highest standards and continues to provide excellent short-term counselling services under its existing contractual arrangements with West London NHS Trust. The Centre will continue to explore ways in which it can extend its services to offer charitable non-statutory services with the use of volunteers.

The Trustees and management believe the forecast accumulation of funds, net of reserves, will provide the necessary resources for the Centre to substantially address the opportunities and changes that lie ahead.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of West London Centre for Counselling for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

WEST LONDON CENTRE FOR COUNSELLING
Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

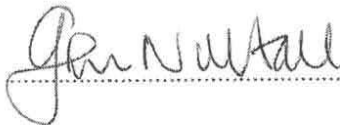
The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the members of the Board of Trustees on 25.4.2025

and signed on their behalf by:



Prof. John Nuttall

Chair of Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF WEST LONDON CENTRE FOR COUNSELLING

Opinion

We have audited the financial statements of WEST LONDON CENTRE FOR COUNSELLING ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities statement, (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant which have a direct material effect on the amounts and disclosures in the financial statements are the Companies Act 2006, the Charities Act 2011 and Charities SORP FRS102.

We also identified other laws and regulations which do not have a direct effect on the amounts and disclosures in the financial statements but which compliance is fundamental to the entity's operations including Employment Law, Health and safety Law, Data Protection Laws (including UK General Data Protection Regulation – GDPR).

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, the inherent limitations of audit procedures means that there remains a risk that we will not detect all irregularities, including those leading to a material misstatements in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, override of controls, forgery, collusion, omission, or misrepresentation.

We performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions, reviewed the system notes and internal controls, assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to agreeing financial statement disclosures to underlying supporting documentation, enquiring of management as to actual and potential litigation and claims and reviewing correspondence with HMRC.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

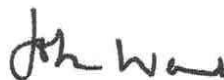
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The financial statements for the year ended 31 March 2023 were not subject to audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



John Ward FCA,
Statutory Auditor
Ward & Co
Chartered Accountant and Statutory Auditor
307 Euston Road
London
NW1 3AD

Date: 28/05/2023

WEST LONDON CENTRE FOR COUNSELLING
Statement of Financial Activities
(incorporating an income and expenditure account)
for the year ended 31 March 2024

	Notes	Unrestricted funds			Unrestricted funds		
		General fund	Designated reserve fund		General fund	Designated reserve fund	
		£	£	2024 £	2023 £	£	£
Incoming from:							
Donations and legacies	2	3,065	-	3,065	4,759	4,759	-
Charitable activities	3	1,100,100	-	1,100,100	768,779	768,779	-
Investment income		3,945	-	3,945	-	-	-
Total income		1,107,110	-	1,107,110	773,538	773,538	-
Expenditure on:							
Charitable activities	4	804,009	-	804,009	620,125	620,125	-
Total expenditure		804,009	-	804,009	620,125	620,125	-
Net income for the year		303,101	-	303,101	153,413	153,413	-
Transfer between funds		(203,226)	203,226	-	-	-	-
Total Funds, brought forward		272,590	121,774	394,364	240,951	119,177	121,774
Total Funds, carried forward		372,465	325,000	697,465	394,364	272,590	121,774

Continuing operations

None of the charitable company's activities were acquired or discontinued during the above two financial years.

Statement of total recognised gains and losses

The charitable company has no recognised gains or losses other than the results for the above two financial years.

WEST LONDON CENTRE FOR COUNSELLING
Balance Sheet
as at 31 March 2024

	Notes	2024 £	Restated 2023 £
Current assets			
Debtors	7	44,187	186,302
Cash at bank and in hand		688,801	231,499
		<u>732,988</u>	<u>417,801</u>
Creditors: amounts falling due within one year	8	(15,523)	(8,437)
Provision for liabilities	9	(20,000)	(15,000)
Net current assets		<u>697,465</u>	<u>394,364</u>
Total assets less current liabilities		<u>697,465</u>	<u>394,364</u>
Funds			
Unrestricted funds - general	10	372,465	272,590
- designated	11	325,000	121,774
Total funds		<u>697,465</u>	<u>394,364</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring and audit of these financial statements.

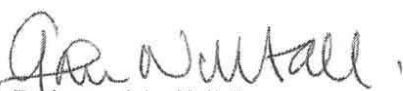
The trustees acknowledge their responsibility for:

(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 audited under the requirements of Section 145 of the Charities Act 2011.

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


 Professor John Nuttall
 (Chair of Trustees)

Approved by the board on 25.4.2025

WEST LONDON CENTRE FOR COUNSELLING
Statement of cash flows
for the year ended 31 March 2024

	Note	2024	Restated 2023
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities	A	<u>453,357</u>	<u>(136,360)</u>
Cash flows from other sources:			
Investment income		<u>3,945</u>	<u>-</u>
		<u>3,945</u>	<u>-</u>
Net Increase in cash:		457,302	(136,360)
Cash and cash equivalents at 1 April		<u>231,499</u>	<u>367,859</u>
Cash and cash equivalents at 31 March		<u><u>688,801</u></u>	<u><u>231,499</u></u>
Analysis of cash and cash equivalents:			
Cash at bank		688,800	231,489
Cash in hand		1	10
Total cash and cash equivalents		<u><u>688,801</u></u>	<u><u>231,499</u></u>
A. Reconciliation of net income to net cash flow from operating activities			
		2024	Restated 2023
		£	£
Net income for the reporting year (as per statement of financial activities)		303,101	153,413
Adjustments for:			
Investment income		(3,945)	-
(Increase)/ decrease in debtors		142,115	(145,605)
Increase/ (decrease) in creditors		7,086	(144,168)
Increase in provision for liabilities		5,000	-
Net cash provided by (used in) operating activities		<u><u>453,357</u></u>	<u><u>(136,360)</u></u>

WEST LONDON CENTRE FOR COUNSELLING
Notes to the Accounts
for the year ended 31 March 2024

1 General information

West London Centre for Counselling is a private limited company by guarantee, incorporated in England and Wales with company registration number 02731466. It is also a registered charitable company with The Charity Commission with charity number 1027290. The registered office address is 3 Glenthorne Mews, 115a Glenthorne Road, Hammersmith, London W6 0LJ.

2 Accounting policies

Basis of preparation of 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are for the individual entity only.

The financial statements are presented in Sterling (£), rounded to the nearest £1.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WEST LONDON CENTRE FOR COUNSELLING
Notes to the Accounts
for the year ended 31 March 2024

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 a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities comprises direct expenses incurred on the defined charitable purposes of the charity and includes staff costs attributable to the activity.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities and include governance costs.

Irrecoverable VAT is included in the items of expenditure to which it relates.

Taxation

No provision has been made for taxation on the basis that the charitable company has been granted exemption from tax under S505 of the Income and Corporation Taxes Act 1988.

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.

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

Designated funds are an unrestricted fund and can be spent for particular purpose. The trustees have decided to show designated funds separately from general unrestricted funds as it helps to illustrate the level of reserves available for the day to day running of the charity.

Fixed assets

It is the charity's policy not to capitalise individual fixed assets. It is written off as an expenditure instead. This policy is reviewed annually.

Debtors

Debtors are brought into the financial statements where there is a reasonable certainty of collection. They are valued at the actual amount that will be received where this can be ascertained, otherwise, a pro-rata basis or best estimate valuation is used.

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.

WEST LONDON CENTRE FOR COUNSELLING
Notes to the Accounts
for the year ended 31 March 2024

Liabilities

Liabilities and provisions 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 in the Statement of Financial Activities as a finance cost.

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 are subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds	
	2024	2023
	£	£
Donations and legacies	1,575	4,409
Other similar donations	1,490	350
	<u>3,065</u>	<u>4,759</u>

3 Income from charitable activities

	2024	2023
	£	£
Income from NHS Trusts	<u>1,100,100</u>	<u>768,779</u>

4 Direct Charitable expenditure

	Unrestricted fund	Designated reserve fund	Total	Total
	£	£	2024	2023
			£	£
Direct costs				
Wages and salaries	557,248	-	557,248	417,623
Training/ seminar's facilitator	5,708	-	5,708	1,690
Pension cost	24,126	-	24,126	13,302
Pension administration fees	1,152	-	1,152	1,152
Employer's NI	38,853	-	38,853	27,784
Staff expenses	2,241	-	2,241	802
Supervision costs	8,100	-	8,100	20,395
Total Direct Costs	<u>637,428</u>	<u>-</u>	<u>637,428</u>	<u>482,748</u>

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WEST LONDON CENTRE FOR COUNSELLING
Notes to the Accounts
for the year ended 31 March 2024

Note 4 Continued

Support Costs				
Office and administration costs	6,514	-	6,514	5,834
Premises costs	105,860	-	105,860	103,466
Cleaning expenses	3,371	-	3,371	4,906
Telephone and internet	1,860	-	1,860	1,922
Repairs and maintenance	13,564	-	13,564	1,084
Provision for dilapidation	5,000	-	5,000	-
Fire equipment and maintenance	294	-	294	294
Accountancy fees	8,316	-	8,316	4,572
Independent Examiner's fee	-	-	-	6,060
Auditor's Remuneration	8,400	-	8,400	-
Consultancy fees	1,170	-	1,170	1,929
Legal and professional fees	7,785	-	7,785	2,295
Insurance	4,133	-	4,133	4,889
Fines and penalties	-	-	-	60
Bank charges	62	-	62	66
Sundry expenses	252	-	252	-
Total support costs	166,581	-	166,581	137,377
Total Costs	804,009	-	804,009	620,125

5 Staff costs	2024	2023
	£	£
Wages and salaries	557,248	417,623
Social security costs	38,853	27,784
Pension costs	24,126	13,302
	<u>620,227</u>	<u>458,709</u>

There were no employees that received a remuneration in excess of £60,000.

The average number of employees and or representatives were as follows:

	2024	2023
	Number	Number
Staff		
Activities		
Management	2	2
Clinical staff – counsellors and assessors	24	15
Administration and support	3	3
	<u>29</u>	<u>20</u>
Volunteers	<u>24</u>	<u>60</u>
	<u>53</u>	<u>80</u>

It is worth noting that in March 2024, there were only 5 volunteers left. The training scheme of volunteers was phased out in February 2025. There have not been any volunteers since.

WEST LONDON CENTRE FOR COUNSELLING
Notes to the Accounts
for the year ended 31 March 2024

6 Auditor's Remuneration

The fees payable to the auditors £8,400 include VAT and are solely for audit services. Non-audit services were nil.

7 Debtors	2024	Restated
	£	2023
		£
Accrued income	-	147,071
Other debtors	14,000	14,044
Prepayments	30,187	25,187
	<u>44,187</u>	<u>186,302</u>

8 Creditors: amounts falling due within one year	2024	Restated
	£	2023
		£
Other creditors	1,831	448
Accruals	13,692	7,989
	<u>15,523</u>	<u>8,437</u>

9 Provision for liabilities	2024	2023
	£	£
Balance, brought forward	15,000	15,000
Provision for dilapidation during the year	5,000	-
Balance c/fwd	<u>20,000</u>	<u>15,000</u>

10 Unrestricted funds	2024	2023
	£	£
At 1 April 2023	272,590	119,177
Add: Income	1,107,110	773,538
Less: Expenditure	(804,009)	(620,125)
Transferred to designated fund	(203,226)	-
At 31 March 2024	<u>372,465</u>	<u>272,590</u>

11 Designated funds	2024	2023
	£	£
At 1 April 2023	121,774	121,774
Transfer from unrestricted funds	203,226	-
At 31 March 2024	<u>325,000</u>	<u>121,774</u>

The designated fund is reviewed annually to ensure that the predicted expenditure of the charity could be funded at short notice and as a contingency fund to cover administrative, fundraising and support costs for the Charity should a funding shortfall arise.

12 Trustees' remuneration and expenses	2024	2023
	£	£
Professional fees - Paid to Prof. John Nuttall	<u>1,500</u>	<u>1,250</u>

No other trustee received any payment for fees or expenses.

WEST LONDON CENTRE FOR COUNSELLING
Notes to the Accounts
for the year ended 31 March 2024

13 Analysis of net assets between funds

	Unrestricted funds	Unrestricted funds
	Total	Total
	2024	2023
	£	£
Current assets	732,988	417,801
Creditors due within one year	(15,523)	(8,437)
Provision for liabilities	(20,000)	(15,000)
	<u>697,465</u>	<u>394,364</u>
Unrestricted funds are analysed into:		
General funds	372,465	272,590
Designated funds	325,000	121,774
	<u>697,465</u>	<u>394,364</u>

14 Company limited by guarantee

The charitable company is limited by guarantee and has no share capital.

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member for payment of the debts and liabilities of the Company contracted before he/she ceases to be a member and of the costs charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

15 Restated accounts for financial statements relating to 31 March 2023

The Balance sheet for the comparative year ended 31 March 2023 was corrected as payments and receipts after the year ended were deducted and added respectively in the cash at bank and in hand instead of being shown as accruals and accrued income. The cash at bank and in hand, debtors and creditors were restated and it did not affect the statement of financial activities for the comparative year. The financial statements for previous years were not audited. As a result of this and its implication, this added to a delay in completing and filing of the accounts for the year ended 31 March 2024.

WEST LONDON CENTRE FOR COUNSELLING

England & Wales - Charity number 1027290

Accounts

Registered number: 02731466
Charity number: 1027290

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

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WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Prof. John Nuttall, Chair
Dr John Barrett, Company Secretary
Verna Lyus
Elizabeth Dyer (appointed 26 January 2023)

Company registered number

02731466

Charity registered number

1027290

Registered office

3 Glenthorne Mews 115a Glenthorne Road
London
Hammersmith
W6 0LJ

Company secretary

Dr John Barrett

Independent Examiner

Wisteria Audit Ltd
The Grange Barn
Pikes End
Pinner
Middlesex
HA5 2EX

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the West London Centre for Counselling for the year 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on Page 1 of the financial statements.

Trustees

The Trustees who served during the period were as follows:

Prof. John Nuttall (Chair)
Dr John Barrett (Company Secretary)
Verna Lyus
Eliza Burrows (resigned 31 March 2023)
Elizabeth Dyer (appointed 26 January 2023)

Objectives and activities

a. Policies and objectives

The main objective of the Centre is to provide free, professional-quality therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing additional skills training and the opportunity to expand their clinical experience. Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

All of the activities that are undertaken by the Charity are for the advancement of the objectives and are outlined above.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Strategic report

Achievements and performance

a. Main achievements of the Charity

West London Centre for Counselling is a charity established in 1992 to provide effective therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing skills training and the opportunity to expand their clinical experience.

The principal activity of the charity is the provision of short-term counselling to people with psychological difficulties living or working in Hammersmith and Fulham and its immediate environs, or those registered with a GP in the Borough.

Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

West London Centre for Counselling was commissioned by West London NHS Trust to accept referrals from and provide counselling services to the Hammersmith and Fulham IAPT (Improving Access to Psychological Therapies) scheme. This arrangement is contracted to continue until the end of March 2024.

The Centre currently employs 21 qualified and accredited counselling/psychotherapy practitioners and relies on the support of a dedicated team of 40 trainee counsellors and supervisors, most of whom are advanced trainees at London's training schools. This allowed the Centre to provide a range of different counselling approaches, including person-centred, psychodynamic, and humanistic, as appropriate to the clients' needs.

The year presented the Centre with three significant challenges to its ongoing provision. Firstly, the Centre expected to tender for a new five-year contract with the NHS but was advised the tender process would be postponed to June 2023 and concern provision beyond April 2024. Instead, the Charity was asked to apply for a one-year extension to its current contract for the period 2023-24, which it completed successfully. However, changes to the NHS's IAPT requirements stipulated that future counselling services should no longer be delivered by trainees or volunteers. Regrettably therefore, the Centre has had to discontinue its trainee placement scheme and plan a new service to be delivered entirely by professionally qualified employed counsellors who have also completed an additional IAPT specific training. During this period of change trainees continued to be supported so they could complete their training course placement requirements. Throughout the year, counselling was provided by a mix of trainee volunteers and qualified stipendiary counsellors. With the uncertainty introduced by the postponement of the tender the Board felt it prudent to seek a one-year extension only of the property leasehold agreement and the current five-year lease was extended to June 2023 at the current rent.

The second challenge concerned the ongoing effects of the COVID-19 pandemic, which resulted in the Centre continuing to deliver a hybrid service consisting of a mix of face-to-face, online and telephone counselling. In 2022-23, this changing landscape saw a revival of demand for face-to-face counselling, and the Centre successfully coped with the ongoing technological and logistical challenges posed by hybrid working.

Thirdly, the cost-of-living crisis affected our staff, volunteers, partners and significantly our clients. The control of day-to-day costs became a priority for the Centre and its stakeholders. This challenge resulted in the need to review rates of pay, maintenance and services costs, and the Centre's reserve policy going forward. All these challenges were addressed without detriment to the Centre's financial stability, excellent client service or the meeting of contractual obligations.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Strategic report (continued)

Achievements and performance (continued)

b. Key performance indicators

WLCC met all its contractual performance targets during and at the end of year for treatment numbers, recovery rates, reliable change and waiting times. The Centre used PHQ-9 (Patient Health Questionnaire), designed to facilitate the recognition and diagnosis of depression in primary care patients, and GAD7 (Generalised Anxiety Disorder), designed primarily as a measure for anxiety disorder.

The Centre provided a high level of accessibility for BAME clients and offered choice and flexibility to clients by providing evening sessions and facilities for clients with disabilities. During the period, counselling was provided by counsellors with disabilities and from a wide range of ethnic, cultural and social backgrounds, including counsellors identifying as LGBTQI+. Counselling was also provided in 10 languages other than English.

WLCC is a British Association for Counselling and Psychotherapy accredited service and in the period 2022-23, met all of the criteria under the BACP Accreditation scheme's Annual Rolling Review.

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

In the fiscal year 2022-2023 the main source of income for the Centre was a contract for the provision of services to the West London NHS Trust (WLNT). The Centre also receives small donations and occasional funding from individuals and other charities.

The contract with WLNT has been confirmed and extended up to end March 2024. In addition, further negotiations with WLNT have been concluded and adequate income from this source is expected to continue until March 2027. WLCC's forecast income for 2023-24 is £1,100,100 with total expense levels forecast to be £976,495. Both these figures represent a substantial increase on the previous year's due to the additional funding and costs associated with the transition from using volunteer counsellors to salaried professional practitioners.

The Board of Trustees recommend continuing a reserve policy equating to three months running costs. Conscious of the increasing cost base associated with the new NHS contract the Board determined the reserves should rise to £325,000 for the fiscal year end March 2023. These reserves are included in the amount designated Unrestricted Funds in the balance sheet.

With the rising costs of building materials and service the Board also decided to increase the provision for dilapidation to £20,000 for the year end to 2024.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Constitution

The Charity is a Limited Company having no share capital and is limited by guarantee. The governing document is the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

b. Methods of appointment or election of Trustees

New Trustees undergo induction training to brief them on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The Trustees may elect new members to the Board and renew membership on an annual basis. One third of the members of the Board shall retire each year and be eligible for re-election.

The key personnel of the Centre are:

Vacant	Director
Gaynor Phillips	Clinical Manager
Lucie Bright	Administration Manager
Martin Laurent	Senior Assessor

c. Risk management

Risks are classified under headings such as financial, premises, staff and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost effective mitigating action may be taken. The major risks relating to these have been identified by the Trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The Centre has adequate control systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

e. Plans for future periods

The Trustees aim to ensure the Charity carries out its objectives to the highest standards and continues to provide excellent counselling services under its existing contractual arrangements. However, NHS policy for the national Improving Access to Psychological Therapies (IAPT) programme requires a significant change in the way counselling and therapy is delivered over the coming years. WLCC is committed to working with this change, which involves the greater use of salaried counselling staff, whilst continuing to offer charitable non-statutory services with the use of volunteers.

The trustees and management believe the forecast accumulation of funds, net of reserves, will provide the necessary resources for the Centre to substantially address the opportunities and changes that lie ahead.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 December 2023 and signed on their behalf by:



Prof. John Nuttall
(Chair of Trustees)

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of West London Centre for Counselling ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Signed: *Wisteria Audit Ltd*

Dated: 11 December 2023

Barry Au FCA

ICAEW

Wisteria Audit Limited
The Grange Barn
Pike's End
Pinner
Middlesex
HA5 2EX

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	4,759	4,759	1,433
Other trading activities	4	768,779	768,779	520,357
Total income		<u>773,538</u>	<u>773,538</u>	<u>521,790</u>
Expenditure on:				
Charitable activities	5	620,125	620,125	469,532
Total expenditure		<u>620,125</u>	<u>620,125</u>	<u>469,532</u>
Net movement in funds		<u>153,413</u>	<u>153,413</u>	<u>52,258</u>
Reconciliation of funds:				
Total funds brought forward		240,951	240,951	188,693
Net movement in funds		153,413	153,413	52,258
Total funds carried forward		<u>394,364</u>	<u>394,364</u>	<u>240,951</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02731466

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	39,187	40,697
Cash at bank and in hand		375,785	387,859
		<u>414,972</u>	<u>408,556</u>
Creditors: amounts falling due within one year	11	(5,608)	(152,605)
Total assets less current liabilities		<u>409,364</u>	<u>255,951</u>
Provisions for liabilities		(15,000)	(15,000)
Total net assets		<u><u>394,364</u></u>	<u><u>240,951</u></u>
Charity funds			
Restricted funds	13	<u>-</u>	<u>-</u>
Unrestricted funds	13	<u>394,364</u>	<u>240,951</u>
Total funds		<u><u>394,364</u></u>	<u><u>240,951</u></u>

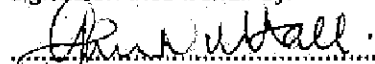
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 08 December 2023 and signed on their behalf by:


Prof. John Nuttall
 (Chair of Trustees)

The notes on pages 12 to 26 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	7,926	198,635
Change in cash and cash equivalents in the year	7,926	198,635
Cash and cash equivalents at the beginning of the year	367,859	169,224
Cash and cash equivalents at the end of the year	375,785	367,859

The notes on pages 12 to 26 form part of these financial statements

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

West London Centre for Counselling is a private limited company by guarantee, incorporated in England and Wales, registration number 02731466. The address of the registered office is 3 Glenthorne Mews 115a Glenthorne Road, Hammersmith, London, W6 0LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West London Centre for 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.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Debtors

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

2.6 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.

2.7 Liabilities

Liabilities and provisions 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 in the Statement of Financial Activities as a finance cost.

2.8 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.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.9 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the Trustees Report under Reserves policy.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	4,409	4,409
Similar incoming resources	350	350
	<u>4,759</u>	<u>4,759</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	1,233	1,233
Similar incoming resources	200	200
	<u>1,433</u>	<u>1,433</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from NHS Trusts

Income from non-charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Income from NHS trusts	768,779	768,779

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from NHS trusts	520,357	520,357

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Direct costs	620,125	620,125

	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct costs	469,532	469,532

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £
Direct costs	419,313	200,812	620,125

	Staff costs 2022 £	Other costs 2022 £	Total 2022 £
Direct costs	274,439	195,093	469,532

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Direct costs	482,748	137,377	620,125

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs	319,649	149,883	469,532

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2023 £	Total funds 2023 £
Wages and salaries	419,313	419,313
Pension cost	14,454	14,454
Staff expenses	802	802
National Insurance	27,784	27,784
Supervision costs	20,395	20,395
	<u>482,748</u>	<u>482,748</u>

	Direct costs 2022 £	Total funds 2022 £
Wages and salaries	274,439	274,439
Pension cost	7,730	7,730
Staff expenses	612	612
National Insurance	12,182	12,182
Supervision costs	24,886	24,886
	<u>319,849</u>	<u>319,849</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Direct costs 2023 £	Total funds 2023 £
Office and administration costs	5,834	5,834
Premises costs	103,466	103,466
Fines and penalties	60	60
Cleaning expenses	4,906	4,906
Repairs and maintenance	1,084	1,084
Telephone and Internet	1,922	1,922
Accountancy fees	4,572	4,572
Legal and professional	2,295	2,295
Independent examiners fee	6,060	6,060
Bank charges	66	66
Consultancy fees	1,929	1,929
Insurance	4,889	4,889
Fire Equipment & Maintenance	294	294
	<u>137,377</u>	<u>137,377</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Direct costs</i> 2022 £	<i>Total funds</i> 2022 £
Office and administration costs	9,700	9,700
Premises costs	108,893	108,893
Cleaning expenses	3,467	3,467
Repairs and maintenance	9,736	9,738
Telephone and Internet	2,105	2,105
Accountancy fees	3,895	3,895
Legal and professional	1,857	1,857
Independent examiners fee	4,740	4,740
Bank charges	17	17
Consultancy fees	2,510	2,510
Insurance	1,671	1,671
Recruitment expenses	998	998
Fire Equipment & Maintenance	294	294
	<u>149,883</u>	<u>149,883</u>

7. Independent examiner's remuneration

The Independent examiner's remuneration amounts to an independent examiner fee of £4,740 (2022 - £4,740), and company secretarial services of £150 (2022 - £150).

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Staff costs

	2023 £	2022 £
Wages and salaries	419,313	274,439
	<u>419,313</u>	<u>274,439</u>

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

	2023 No.	2022 No.
Staff	20	20
Volunteers	60	90
	<u>80</u>	<u>110</u>

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

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - *£NIL*).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - *£NIL*).

10. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	14,000	14,000
Prepayments and accrued income	25,187	26,697
	<u>39,187</u>	<u>40,697</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	448	-
Other creditors	-	264
Accruals and deferred income	5,160	152,341
	<u>5,608</u>	<u>152,605</u>

12. Provisions

	Dilapidation provision £
At 1 April 2022	15,000
Additions	-
	<u>15,000</u>
At 31 March 2023	<u>15,000</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Designated Funds	121,774	-	-	121,774
General funds				
General Funds - all funds	119,177	773,538	(620,125)	272,590
Total Unrestricted funds	240,951	773,538	(620,125)	394,364

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Designated Funds	121,774	-	-	121,774
General funds				
General Funds	66,919	521,790	(469,532)	119,177
Total Unrestricted funds	188,693	521,790	(469,532)	240,951

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	121,774	-	-	121,774
General funds	119,177	773,538	(620,125)	272,590
	240,951	773,538	(620,125)	394,364

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	121,774	-	-	121,774
General funds	66,919	521,790	(469,532)	119,177
	188,693	521,790	(469,532)	240,951

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	414,972	414,972
Creditors due within one year	(5,608)	(5,608)
Provisions for liabilities and charges	(15,000)	(15,000)
Total	394,364	394,364

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	408,556	408,556
Creditors due within one year	(152,605)	(152,605)
Provisions for liabilities and charges	(15,000)	(15,000)
Total	240,951	240,951

16. Reconciliation of net movement in funds to net cash flow from operating activities

	<i>2023 £</i>	<i>2022 £</i>
Net income for the year (as per Statement of Financial Activities)	153,413	52,258
Adjustments for:		
(Increase)/decrease in debtors	1,510	375
Increase/(decrease) in creditors	(146,997)	146,002
Net cash provided by operating activities	7,926	198,635

17. Analysis of cash and cash equivalents

	<i>2023 £</i>	<i>2022 £</i>
Cash in hand	375,785	367,859
Total cash and cash equivalents	375,785	367,859

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	367,859	7,926	375,785
	<u>367,859</u>	<u>7,926</u>	<u>375,785</u>

WEST LONDON CENTRE FOR COUNSELLING

England & Wales - Charity number 1027290

Accounts

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

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WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Prof. John Nuttall, Chair
Dr John Barrett, Company Secretary
Verna Lyus
Eliza Burrows

Company registered number

02731466

Charity registered number

1027280

Registered office

3 Glenthorne Mews 115a Glenthorne Road
London
Hammersmith
W6 0LJ

Company secretary

Dr John Barrett

Independent Examiner

Wisteria Audit Ltd
The Grange Barn
Pikes End
Pinner
Middlesex
HA5 2EX

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the West London Centre for Counselling for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on Page 1 of the financial statements.

Trustees

The Trustees who served during the period were as follows:

Prof. John Nuttall (Chair)
Dr John Barrett (Company Secretary)
Digby Howard (resigned 31 March 2022)
Vanessa Lyus (resigned 31 March 2022)
Verna Lyus
Eliza Burrows

Objectives and activities

a. Policies and objectives

The main objective of the Centre is to provide free, professional-quality therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing additional skills training and the opportunity to expand their clinical experience. Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

All of the activities that are undertaken by the Charity are for the advancement of the objectives and are outlined above.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Strategic report

Achievements and performance

a. Main achievements of the Charity

West London Centre for Counselling is a charity, established in 1992, to provide effective therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing skills training and the opportunity to expand their clinical experience.

The principal activity of the charity is the provision of counselling and psychotherapy to people with psychological difficulties living or working in Hammersmith and Fulham and its immediate environs.

Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

West London Centre for Counselling has been commissioned by West London Mental Health Trust to accept referrals and provide counselling services from Hammersmith and Fulham IAPT (Improving Access to Psychological Therapies). This arrangement is forecast to continue until March 2024.

The Centre employs 15 part-time qualified and accredited counselling/psychotherapy practitioners and relies on the support of a dedicated team of 70 trainee counsellors and supervisors, most of whom are advanced trainee counsellors and psychotherapists at London's training schools. This allows the Centre to provide a range of different counselling orientations – psychodynamic, cognitive-behavioural and humanistic approaches – whatever is appropriate to the clients' needs.

The most significant achievement of the year was the meeting of clinical targets despite the continuing difficulties imposed by the COVID restrictions and precautionary measures. During the height of the pandemic almost all counselling activities were transferred to on-line sessions and, where face-to-face contact was necessary, rooms were provided with air filtering equipment and UV light lamps. Office attendance was kept to a minimum with much of the administrative work conducted remotely from employees' homes. The current period saw a gradual return to face-to-face meetings and this was accomplished without detriment to the excellent client service or the meeting of contractual targets.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Strategic report (continued)

Achievements and performance (continued)

b. Key performance indicators

WLCC met all its contractual performance targets during and at the end of year for treatment numbers, recovery rates, reliable change and waiting times.

WLCC used PHQ-9 (Patient Health Questionnaire) , designed to facilitate the recognition and diagnosis of depression in primary care patients, and GAD7 (Generalised Anxiety Disorder), designed primarily as a measure for anxiety disorder.

The Centre continued to raise charitable funds for additional services (non-IAPT), not provided by others in the area, such as therapy groups for anger management, general therapy, and bereavement/depression.

The Centre demonstrated a high level of accessibility for BAME clients and offered choice and flexibility to clients by providing evening sessions and facilities for clients with disabilities. During the period, counselling was provided by counsellors with disabilities and from a wide range of ethnic, cultural and social backgrounds, including counsellors identifying as gay, lesbian or bi-sexual. Counselling was also provided in 16 languages other than English.

WLCC is a British Association for Counselling and Psychotherapy accredited service.

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

In the financial year 2021/ 2022 the main source of income for the Centre was funding for the provision of psychological counselling services from the West London NHS Trust (WLNHST). This continues to be the case for 2022/23. The Centre also receives small donations and occasional funding from individuals and other charities.

Funding from the WLNHST has been confirmed and extended up to end March 2023. In addition, further negotiations have been concluded and income from this source is expected to continue until March 2024. The forecast income for 2022/23 is £768,000 with total expense levels for WLCC forecast to be £700,000.

The Board of Trustees therefore recommend a reserve policy equating to 3 months running costs, maintaining reserves at £175,000 for the financial year end March 2022. These reserves are included in the amount designated Unrestricted Funds in the balance sheet.

A further provision for dilapidation of £15,000 is also reserved.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

a. Constitution

The Charity is a Limited Company having no share capital and is limited by guarantee. The governing document is the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

b. Methods of appointment or election of Trustees

New Trustees undergo induction training to brief them on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The Trustees may elect new members to the Board and renew membership on an annual basis. One third of the members of the Board shall retire each year and be eligible for re-election.

The key personnel of the Centre are:

Vacant	Director
Halina Harbuz	Business Manager
Gaynor Phillips	Clinical Manager
Martin Laurent	Senior Assessor

c. Risk management

Risks are classified under headings such as financial, premises, staff and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost effective mitigating action may be taken. The major risks relating to these have been identified by the Trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The Centre has adequate control systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

e. Plans for future periods

The Trustees aim to ensure the Charity carries out its objectives to the highest standards and continues to provide excellent counselling services under its existing contractual arrangements. However, NHS policy for increased access to psychological therapies requires a significant change in the way counselling and therapy is delivered over the coming years. WLCC is committed to working with this change, which involves the greater use of salaried staff, whilst continuing to offer charitable non-statutory services with the use of volunteers.

The trustees and management believe the forecast accumulation of funds, net of reserves, will provide the necessary resources for the Centre substantially address the opportunities and changes that lie ahead.

Statement of Trustees' responsibilities

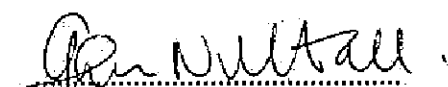
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 3 February 2023 and signed on their behalf by:


Prof. John Nuttall
(Chair of Trustees)

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of West London Centre for Counselling ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 386 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Signed:



Barry Au FCA

Dated: 6 February 2023

ICAEW

Wisteria Audit Limited
The Grange Barn
Pike's End
Pinner
Middlesex
HA5 2EX

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	1,433	1,433	13,485
Other trading activities	4	520,357	520,357	425,513
Total income		<u>521,790</u>	<u>521,790</u>	<u>438,998</u>
Expenditure on:				
Charitable activities	5	469,532	469,532	402,891
Total expenditure		<u>469,532</u>	<u>469,532</u>	<u>402,891</u>
Net movement in funds		<u>52,258</u>	<u>52,258</u>	<u>36,107</u>
Reconciliation of funds:				
Total funds brought forward		188,693	188,693	152,586
Net movement in funds		52,258	52,258	36,107
Total funds carried forward		<u>240,951</u>	<u>240,951</u>	<u>188,693</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02731486

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	40,697	41,072
Cash at bank and in hand		367,869	169,224
		<u>408,556</u>	<u>210,296</u>
Creditors: amounts falling due within one year	11	(152,805)	(6,603)
Total assets less current liabilities		<u>255,951</u>	<u>203,693</u>
Provisions for liabilities		(15,000)	(15,000)
Total net assets		<u>240,951</u>	<u>188,693</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	240,951	188,693
Total funds		<u>240,951</u>	<u>188,693</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 478 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 03 February 2023 and signed on their behalf by:


Prof. John Nuttall
 (Chair of Trustees)

The notes on pages 12 to 26 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	198,635	34,981
Change in cash and cash equivalents in the year	198,635	34,981
Cash and cash equivalents at the beginning of the year	169,224	134,243
Cash and cash equivalents at the end of the year	367,859	169,224

The notes on pages 12 to 26 form part of these financial statements

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

West London Centre for Counselling is a private limited company by guarantee, incorporated in England and Wales, registration number 02731466. The address of the registered office is 3 Glenthorne Mews 115a Glenthorne Road, Hammersmith, London, W6 0LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West London Centre for 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.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.3 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Debtors

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

2.7 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.

2.8 Liabilities

Liabilities and provisions 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 in the Statement of Financial Activities as a finance cost.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.9 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.

2.10 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the Trustees Report under Reserves policy.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	1,233	1,233
Government grants	-	-
Similar incoming resources	200	200
	<u>1,433</u>	<u>1,433</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	12,232	12,232
Government grants	995	995
Similar incoming resources	258	258
	<u>13,485</u>	<u>13,485</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Income from NHS Trusts

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Income from NHS trusts	<u>520,357</u>	<u>520,357</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from NHS trusts	<u>425,513</u>	<u>425,513</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs	<u>469,532</u>	<u>469,532</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs	<u>402,891</u>	<u>402,891</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2022 £	Other costs 2022 £	Total funds 2022 £
Direct costs	274,439	195,093	469,532

	Staff costs 2021 £	Other costs 2021 £	Total funds 2021 £
Direct costs	214,151	188,740	402,891

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs	319,849	149,883	469,532

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs	254,668	148,223	402,891

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2022 £	Total funds 2022 £
Wages and salaries	274,439	274,439
Pension cost	7,730	7,730
Staff expenses	612	612
National insurance	12,182	12,182
Supervision costs	24,686	24,686
	<u>319,649</u>	<u>319,649</u>

	<i>Direct costs</i> <i>2021</i> <i>£</i>	<i>Total</i> <i>funds</i> <i>2021</i> <i>£</i>
Wages and salaries	214,151	214,151
Pension cost	7,026	7,026
Staff expenses	210	210
National Insurance	9,285	9,285
Supervision costs	23,996	23,996
	<u>254,668</u>	<u>254,668</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Direct costs 2022 £	Total funds 2022 £
Office and administration costs	9,700	9,700
Premises costs	108,893	108,893
Cleaning expenses	3,467	3,467
Repairs and maintenance	9,736	9,736
Telephone and Internet	2,105	2,105
Accountancy fees	3,895	3,895
Legal and professional	1,857	1,857
Independent examiners fee	4,740	4,740
Bank charges	17	17
Consultancy fees	2,510	2,510
Insurance	1,671	1,671
Recruitment expenses	998	998
Fire Equipment & Maintenance	294	294
	<u>149,883</u>	<u>149,883</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Direct costs</i> 2021 £	<i>Total funds</i> 2021 £
Office and administration costs	11,351	11,351
Premises costs	103,113	103,113
Cleaning expenses	2,184	2,184
Repairs and maintenance	6,867	6,867
Telephone and Internet	2,780	2,780
Accountancy fees	4,320	4,320
Legal and professional	1,470	1,470
Independent examiners fee	4,632	4,632
Consultancy fees	4,883	4,883
Fire Equipment & Maintenance	6,623	6,623
	<u>148,223</u>	<u>148,223</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £4,740 (2021 - £4,632), and company secretarial services of £150 (2021 - £150).

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Staff costs

	2022 £	2021 £
Wages and salaries	274,439	214,151
	<u>274,439</u>	<u>214,151</u>

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

	2022 No.	2021 No.
Staff	20	15
Volunteers	90	100
	<u>110</u>	<u>115</u>

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

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - *£NIL*).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - *£NIL*).

10. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	14,000	15,933
Prepayments and accrued income	26,697	25,139
	<u>40,697</u>	<u>41,072</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	(26)
Other creditors	284	-
Accruals and deferred income	152,341	6,629
	<u>152,605</u>	<u>6,603</u>

12. Provisions

	Dilapidation provision £
At 1 April 2021	15,000
	<u>15,000</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Designated Funds	121,774	-	-	121,774
General funds				
General Funds	66,919	-	-	66,919
Unallocated amounts	-	521,790	(469,532)	52,258
	66,919	521,790	(469,532)	119,177
Total Unrestricted funds	188,693	521,790	(469,532)	240,951

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Designated Funds	121,774	-	-	121,774
General funds				
General Funds	30,812	438,998	(402,891)	66,919
Total Unrestricted funds	152,586	438,998	(402,891)	188,693

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	121,774	-	-	121,774
General funds	66,919	521,790	(469,532)	119,177
	<u>188,693</u>	<u>521,790</u>	<u>(469,532)</u>	<u>240,951</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	121,774	-	-	121,774
General funds	30,812	438,998	(402,891)	66,919
	<u>152,586</u>	<u>438,998</u>	<u>(402,891)</u>	<u>188,693</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	408,556	408,556
Creditors due within one year	(152,605)	(152,605)
Provisions for liabilities and charges	(15,000)	(15,000)
Total	<u>240,951</u>	<u>240,951</u>

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	210,296	210,296
Creditors due within one year	(6,603)	(6,603)
Provisions for liabilities and charges	(15,000)	(15,000)
Total	188,693	188,693

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	52,258	36,107
Adjustments for:		
(Increase)/decrease in debtors	376	(1,184)
Increase/(decrease) in creditors	146,002	(542)
Net cash provided by operating activities	198,636	34,381

17. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	367,859	169,224
Total cash and cash equivalents	367,859	169,224

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

18. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	169,224	198,635	367,869
	<u>169,224</u>	<u>-</u>	<u>169,224</u>

WEST LONDON CENTRE FOR COUNSELLING

England & Wales - Charity number 1027290

Accounts

Registered number: 02731466
Charity number: 1027290

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

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WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

Trustees

John Nuttall, Chair
Vanessa Lyus
Verna Lyus
John Barrett, Secretary
Digby Howard
Eliza Burrows

Company registered number

02731466

Charity registered number

1027290

Registered office

3 Glenthorne Mews 115a Glenthorne Road
London
Hammersmith
W6 0LJ

Company secretary

John Barrett

Independent Examiner

Wisteria Audit Ltd
The Grange Barn
Pikes End
Pinner
Middlesex
HA5 2EX

Patrons

Lady Julia Tugendhat
Phillip Hodson

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the West London Centre for Counselling for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on Page 1 of the financial statements.

Trustees

The Trustees who served during the period were as follows:

John Nuttall (Chair)
John Barrett (Company Secretary)
Digby Howard
Verna Lyus
Alis Yurddas
Eliza Burrows
Vanessa Lyus

Objectives and activities

a. Policies and objectives

The main objective of the Centre is to provide free, professional-quality therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing additional skills training and the opportunity to expand their clinical experience. Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

All of the activities that are undertaken by the Charity are for the advancement of the objectives and are outlined above.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Strategic report

Achievements and performance

a. Main achievements of the Charity

West London Centre for Counselling is a charity, established in 1992, to provide effective therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing skills training and the opportunity to expand their clinical experience.

The principal activity of the charity is the provision of counselling and psychotherapy to people with psychological difficulties living or working in Hammersmith and Fulham.

Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

West London Centre for Counselling has been commissioned by West London Mental Health Trust to accept referrals and provide counselling services from Hammersmith and Fulham IAPT (Improving Access to Psychological Therapies).

The Centre employs 15 part-time qualified and accredited counselling/psychotherapy practitioners and relies on the support of a dedicated team of 70 trainee counsellors and supervisors, most of whom are advanced trainee counsellors and psychotherapists at London's training schools. This allows the Centre to provide a range of different counselling orientations – psychodynamic, cognitive-behavioural and humanistic approaches – whatever is appropriate to the clients' needs.

b. Key performance indicators

WLCC used PHQ-9 (Patient Health Questionnaire), designed to facilitate the recognition and diagnosis of depression in primary care patients, and GAD7 (Generalised Anxiety Disorder), designed primarily as a measure for anxiety disorder.

WLCC met all end of year contractual targets for finishing the course of treatment, recovery rates, reliable change and waiting times.

The Centre continued to raise charitable funds for additional services, not provided by others in the area, such as therapy groups for anger management, general therapy, and bereavement/depression.

The Centre demonstrated a high level of accessibility for BAME clients and offered choice and flexibility to clients by providing evening opening hours and facilities for clients with disabilities. During the period, counselling was provided by counsellors with disabilities and from a wide range of ethnic, cultural and social backgrounds, including counsellors identifying as gay, lesbian or bi-sexual. Counselling was also provided in 16 languages other than English.

WLCC is a British Association for Counselling and Psychotherapy accredited service.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Strategic report (continued)

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

In 2020/2021 the main source of income for the centre has been from the West London Mental Health Trust (WLMHT). This continues to be the case in 2021/22. The centre also receives small donations, and occasional grant funding from other charities.

The funding contract with WLMHT has been extended up until end March 2023.

The current income from WLMHT is £497,808 per annum.

The organisation is currently maintaining reserves at £120,000 which is the equivalent of 3 months operating costs.

Structure, governance and management

a. Constitution

The Charity is a Limited Company having no share capital and is limited by guarantee. The governing document is the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

b. Methods of appointment or election of Trustees

New Trustees undergo induction training to brief them on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The Trustees may elect new members to the Board and renew membership on an annual basis. One third of the members of the Board shall retire each year and be eligible for re-election.

The key personnel of the Centre are:

Halina Harbuz	Business Manager
Gaynor Phillips	Clinical Manager

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

c. Risk management

Risks are classified under headings such as financial, premises, staff and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost effective mitigating action may be taken. The major risks relating to these have been identified by the Trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The Organisation has adequate systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

Plans for future periods

The Trustees aim to continue to ensure the Charity carries out its objectives to the highest possible standards.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

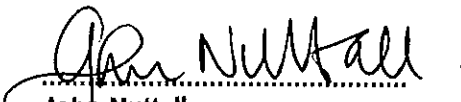
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 January 2022 and signed on their behalf by:


John Nuttall
(Chair of Trustees)

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent Examiner's Report to the Trustees of West London Centre for Counselling ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Signed:

Dated: 12 January 2022

Barry AU FCA

ICAEW

Wisteria Audit Limited
The Grange Barn
Pike's End
Pinner
Middlesex
HA5 2EX

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	13,485	13,485	3,621
Other trading activities	4	425,513	425,513	377,061
Total income		438,998	438,998	380,682
Expenditure on:				
Charitable activities	5	402,891	402,891	374,161
Total expenditure		402,891	402,891	374,161
Net movement in funds		36,107	36,107	6,521
Reconciliation of funds:				
Total funds brought forward		152,586	152,586	146,065
Net movement in funds		36,107	36,107	6,521
Total funds carried forward		188,693	188,693	152,586

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02731468

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets		-	-
Current assets			
Debtors	10	41,072	39,888
Cash at bank and in hand		169,224	134,243
		<u>210,296</u>	<u>174,131</u>
Creditors: amounts falling due within one year	11	(6,603)	(6,545)
Total assets less current liabilities		<u>203,693</u>	<u>167,586</u>
Provisions for liabilities	12	(15,000)	(15,000)
Total net assets		<u><u>188,693</u></u>	<u><u>152,586</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	<u>188,693</u>	<u>152,586</u>
Total funds		<u><u>188,693</u></u>	<u><u>152,586</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 12 January 2022 and signed on their behalf by:


John Nuttall
 (Chair of Trustees)

The notes on pages 12 to 26 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	34,981	(86,206)
Change in cash and cash equivalents in the year	34,981	(86,206)
Cash and cash equivalents at the beginning of the year	134,243	220,449
Cash and cash equivalents at the end of the year	169,224	134,243

The notes on pages 12 to 26 form part of these financial statements

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General Information

West London Centre for Counselling is a private limited company by guarantee, incorporated in England and Wales, registration number 02731466. The address of the registered office is 3 Glenthorne Mews 115a Glenthorne Road, Hammersmith, London, W6 0LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West London Centre for 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.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe adequate resources exist to enable it to meet its working capital requirements for at least twelve months from approval of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Debtors

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

2.7 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.

2.8 Liabilities

Liabilities and provisions 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 in the Statement of Financial Activities as a finance cost.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.9 Provisions

Provisions are recognised when the Charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

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.

2.10 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.

2.11 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the Trustees Report under Reserves policy.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	12,232	12,232
Government grants	995	995
Similar incoming resources	258	258
	<u>13,485</u>	<u>13,485</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	2,266	2,266
Similar incoming resources	1,355	1,355
	<u>3,621</u>	<u>3,621</u>

4. Income from NHS Trusts

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from NHS trusts	425,513	425,513

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from NHS trusts	377,061	377,061

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	402,891	402,891

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	374,161	374,161

Summary by expenditure type

	Staff costs 2021 £	Other costs 2021 £	Total funds 2021 £
Direct costs	214,151	188,740	402,891

	<i>Staff costs 2020 £</i>	<i>Other costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	197,142	177,019	374,161

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs	254,668	148,223	402,891

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Direct costs	232,598	141,563	374,161

Analysis of direct costs

	Direct costs 2021 £	Total funds 2021 £
Wages and salaries	214,151	214,151
Pension cost	7,026	7,026
Staff expenses	210	210
National insurance	9,285	9,285
Supervision costs	23,996	23,996
	254,668	254,668

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Direct costs 2020 £</i>	<i>Total funds 2020 £</i>
Wages and salaries	197,142	197,142
Pension cost	6,165	6,165
Staff expenses	1,663	1,663
National insurance	8,850	8,850
Supervision costs	18,778	18,778
	<u>232,598</u>	<u>232,598</u>

Analysis of support costs

	<i>Direct costs 2021 £</i>	<i>Total funds 2021 £</i>
Office and administration costs	11,351	11,351
Premises costs	103,113	103,113
Cleaning expenses	2,184	2,184
Repairs and maintenance	6,867	6,867
Telephone and Internet	2,780	2,780
Accountancy fees	4,320	4,320
Legal and professional	1,470	1,470
Independent examiners fee	4,632	4,632
Consultancy fees	4,883	4,883
Fire Equipment & Maintenance	6,623	6,623
	<u>148,223</u>	<u>148,223</u>

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6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Direct costs 2020 £</i>	<i>Total funds 2020 £</i>
Office and administration costs	11,105	11,105
Premises costs	106,417	106,417
Cleaning expenses	4,608	4,608
Repairs and maintenance	5,000	5,000
Telephone and Internet	1,489	1,489
Accountancy fees	4,320	4,320
Legal and professional	1,262	1,262
Independent examiners fee	3,360	3,360
Consultancy fees	3,118	3,118
Insurance	664	664
Recruitment expenses	220	220
	<u>141,563</u>	<u>141,563</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £4,632 (2020 - £2,800), and company secretarial services of £150 (2020 - £150).

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8. Staff costs

	2021 £	2020 £
Wages and salaries	214,151	197,142
	<u>214,151</u>	<u>197,142</u>

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

	2021 No.	2020 No.
Volunteers	15	7
	<u>15</u>	<u>7</u>

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

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	15,933	14,542
Prepayments and accrued income	25,139	25,346
	<u>41,072</u>	<u>39,888</u>

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FOR THE YEAR ENDED 31 MARCH 2021**

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	(26)	(26)
Other taxation and social security	-	542
Accruals and deferred income	6,629	6,029
	<u>6,603</u>	<u>6,545</u>

12. Provisions

	Dilapidation provision £
At 1 April 2020	15,000
Additions	-
	<u>15,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Designated Funds	121,774	-	-	121,774
General funds				
General Funds	30,812	438,998	(402,891)	66,919
Total Unrestricted funds	152,586	438,998	(402,891)	188,693

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
Designated funds				
Designated Funds	121,774	-	-	121,774
General funds				
General Funds	24,291	380,682	(374,161)	30,812
Total Unrestricted funds	146,065	380,682	(374,161)	152,586

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	121,774	-	-	121,774
General funds	30,812	438,998	(402,891)	66,919
	<u>152,586</u>	<u>438,998</u>	<u>(402,891)</u>	<u>188,693</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Designated funds	121,774	-	-	121,774
General funds	24,291	380,682	(374,161)	30,812
	<u>146,065</u>	<u>380,682</u>	<u>(374,161)</u>	<u>152,586</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	210,296	210,296
Creditors due within one year	(6,603)	(6,603)
Provisions for liabilities and charges	(15,000)	(15,000)
Total	<u>188,693</u>	<u>188,693</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	174,131	174,131
Creditors due within one year	(6,545)	(6,545)
Provisions for liabilities and charges	(15,000)	(15,000)
Total	<u>152,586</u>	<u>152,586</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<u>36,107</u>	<u>6,521</u>
Adjustments for:		
(Increase)/decrease in debtors	(1,184)	428
Decrease in creditors	(542)	(98,155)
Increase in provisions	-	5,000
Net cash provided by/(used in) operating activities	<u>34,381</u>	<u>(86,206)</u>

17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>169,224</u>	<u>134,243</u>
Total cash and cash equivalents	<u>169,224</u>	<u>134,243</u>

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NOTES TO THE FINANCIAL STATEMENTS
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18. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	134,243	34,981	169,224
	<u>134,243</u>	<u>34,981</u>	<u>169,224</u>