

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
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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
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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
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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.

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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

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

Statement of Trustees' responsibilities

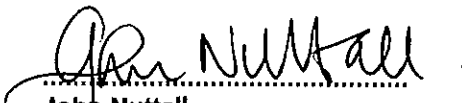
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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

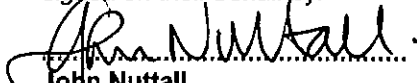
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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
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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
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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
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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
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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
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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
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**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
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**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
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**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
FOR THE YEAR ENDED 31 MARCH 2021**

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>

WEST LONDON CENTRE FOR COUNSELLING
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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).

WEST LONDON CENTRE FOR COUNSELLING
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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>

WEST LONDON CENTRE FOR COUNSELLING
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**NOTES TO THE FINANCIAL STATEMENTS
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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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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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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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>