

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
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**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
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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.

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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
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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
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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
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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		773,538	773,538	521,790
Expenditure on:				
Charitable activities	5	620,125	620,125	469,532
Total expenditure		620,125	620,125	469,532
Net movement in funds		153,413	153,413	52,258
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		394,364	394,364	240,951

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
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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
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	375,785	367,859
	<hr/> <hr/>	<hr/> <hr/>

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
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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
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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
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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>

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

WEST LONDON CENTRE FOR COUNSELLING
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**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
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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
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**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	24,686
	<u>319,849</u>	<u>319,849</u>

WEST LONDON CENTRE FOR COUNSELLING
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**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
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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
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**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>

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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>

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**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
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**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
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**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
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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>