

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**

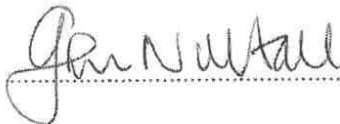
The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets 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:

A handwritten signature in dark ink, appearing to read 'John Nuttall', written over a horizontal dotted line.

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.

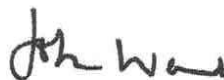
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **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 £	£	£
<b>Incoming from:</b>							
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	-	-	-
<b>Total income</b>		<b>1,107,110</b>	<b>-</b>	<b>1,107,110</b>	<b>773,538</b>	<b>773,538</b>	<b>-</b>
<b>Expenditure on:</b>							
Charitable activities	4	804,009	-	804,009	620,125	620,125	-
<b>Total expenditure</b>		<b>804,009</b>	<b>-</b>	<b>804,009</b>	<b>620,125</b>	<b>620,125</b>	<b>-</b>
<b>Net income for the year</b>		<b>303,101</b>	<b>-</b>	<b>303,101</b>	<b>153,413</b>	<b>153,413</b>	<b>-</b>
Transfer between funds		(203,226)	203,226	-	-	-	-
Total Funds, brought forward		272,590	121,774	394,364	240,951	119,177	121,774
<b>Total Funds, carried forward</b>		<b>372,465</b>	<b>325,000</b>	<b>697,465</b>	<b>394,364</b>	<b>272,590</b>	<b>121,774</b>

**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 £
<b>Current assets</b>			
Debtors	7	44,187	186,302
Cash at bank and in hand		688,801	231,499
		<u>732,988</u>	<u>417,801</u>
<b>Creditors: amounts falling due within one year</b>	8	(15,523)	(8,437)
Provision for liabilities	9	(20,000)	(15,000)
<b>Net current assets</b>		<u>697,465</u>	<u>394,364</u>
<b>Total assets less current liabilities</b>		<u>697,465</u>	<u>394,364</u>
<b>Funds</b>			
Unrestricted funds - general	10	372,465	272,590
- designated	11	325,000	121,774
<b>Total funds</b>		<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
		£	£
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	A	<u>453,357</u>	<u>(136,360)</u>
<b>Cash flows from other sources:</b>			
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>
<b>Analysis of cash and cash equivalents:</b>			
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>
<b>A. Reconciliation of net income to net cash flow from operating activities</b>			
		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	-
<b>Net cash provided by (used in) operating activities</b>		<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**

	<b>Unrestricted funds</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

**4 Direct Charitable expenditure**

	<b>Unrestricted fund</b>	<b>Designated reserve fund</b>	<b>Total</b>	<b>Total</b>
			<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs</b>				
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
<b>Total Direct Costs</b>	<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

<b>Support Costs</b>				
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	-
<b>Total support costs</b>	<b>166,581</b>	<b>-</b>	<b>166,581</b>	<b>137,377</b>
<b>Total Costs</b>	<b>804,009</b>	<b>-</b>	<b>804,009</b>	<b>620,125</b>

<b>5 Staff costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
<b>Staff</b>		
<b>Activities</b>		
Management	2	2
Clinical staff – counsellors and assessors	24	15
Administration and support	3	3
	<u>29</u>	<u>20</u>
<b>Volunteers</b>	<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	<u>325,000</u>	<u>121,774</u>
	<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.