

Charity registration number 1027290

Company registration number 02731466 (England and Wales)

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

WEST LONDON CENTRE FOR COUNSELLING

LEGAL AND ADMINISTRATIVE INFORMATION

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

CONTENTS

WEST LONDON CENTRE FOR COUNSELLING

	Page
Trustees report	1 - 4
Statement of Trustees responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Statement of cash flows	10
Notes to the financial statements	11 - 19

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

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

Objectives and Activities

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

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

Strategic Report

Achievements and performance

a. Main achievements of the Charity

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

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

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

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

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

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

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

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

b. Key performance indicators

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

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

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

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

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

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

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

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

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

WLCC Counselling client, March 2025

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

Financial Review

a. Going concern

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

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

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

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

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

Structure, Governance and Management

a. Constitution

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

The members of the Board of Trustees are listed above.

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

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

b. Recruitment and appointment of trustees

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

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

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

The key personnel of the Centre are:

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

WEST LONDON CENTRE FOR COUNSELLING

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

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

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

c. Risk management

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

d. Going concern

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

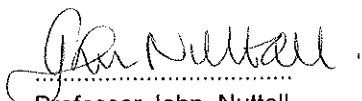
e. Plans for future periods

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

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

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

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


.....
Professor John Nuttall
Chair of Trustees

Date: 27-11-2025.
.....

WEST LONDON CENTRE FOR COUNSELLING

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

WEST LONDON CENTRE FOR COUNSELLING

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



28 Nov 2025

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

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

WEST LONDON CENTRE FOR COUNSELLING

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

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

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

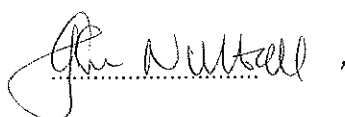
The trustees acknowledge their responsibility for:

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

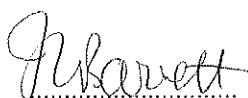
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the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

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

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



Trustee



Trustee

Company registration number 02731466 (England and Wales)

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

WEST LONDON CENTRE FOR COUNSELLING

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

WEST LONDON CENTRE FOR COUNSELLING

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

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Provisions

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

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

1.11 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

WEST LONDON CENTRE FOR COUNSELLING

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

5 Income from investments

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

6 Expenditure on charitable activities

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

WEST LONDON CENTRE FOR COUNSELLING

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

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

7 Support costs allocated to activities

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

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

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

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

9 Employees

The average monthly number of employees during the year was:

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

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

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

10 Taxation

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

Tangible fixed assets

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

WEST LONDON CENTRE FOR COUNSELLING

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

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

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	372,465	987,404	(950,717)	-	409,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	272,590	1,107,110	(804,009)	(203,226)	372,465

16 Analysis of net assets between funds

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

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

17 Related party transactions

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

18 Company limited by guarantee

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

WEST LONDON CENTRE FOR COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Document

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

Signers

Andrew Millet

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