

# TUNBRIDGE WELLS COUNSELLING CENTRE

England & Wales · Charity number 1039911

## Details

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**Other names** THE COUNSELLING CENTRE TUNBRIDGE WELLS

**Status** Registered

**Legal form** Charitable company

**Company number** [02757675](#)

**Registered** 1994-08-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Richmond Terrace  
49 London Road  
Tunbridge Wells  
TN1 1DT

**Phone** 01892548750

**Email** [info@thecounsellingcentre.org.uk](mailto:info@thecounsellingcentre.org.uk)

**Website** [www.thecounsellingcentre.org.uk](http://www.thecounsellingcentre.org.uk)

## Activities

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**Objects:** (1) TO RELIEVE PERSONS EXPERIENCING MENTAL AND EMOTIONAL DISTRESS (2) TO CONDUCT STUDY AND RESEARCH INTO METHODS OF COUNSELLING SUCH PERSONS AND TO PUBLISH THE USEFUL RESULTS OF SUCH STUDY AND RESEARCH (3) TO EDUCATE AND TRAIN PERSONS IN COUNSELLING TO RELIEVE PERSONS EXPERIENCING MENTAL AND EMOTIONAL DISTRESS

**Activities:** The Counselling Centre offers affordable, accredited brief focused and open ended psychodynamic counselling to individuals. We provided in-house supervision for our volunteer counsellors. The Counselling Centre runs professional training courses at certificate and diploma level as well as a programme of Continuous Professional Development for internal and external counsellors

## Classification

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

## Geography

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- East Sussex
- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£352,650	£329,754	-	-
2024-07-31	£343,545	£310,578	-	-
2023-07-31	£265,594	£302,140	-	-
2022-07-31	£301,826	£286,981	-	-
2021-07-31	£229,314	£237,687	-	-
2020-07-31	£250,212	£213,436	-	-

## Trustees

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Name	Role	Appointed
Dr Anne Middleton		2021-11-17
Fiona Hooper		2025-11-01
James Walters		2025-03-01
Jeremy Hutchinson		2022-11-11
John Osborne		2017-10-06
Thomas Hawkins		2020-09-30

**TUNBRIDGE WELLS COUNSELLING CENTRE**

England & Wales - Charity number 1039911

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# Accounts

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Company registration number: 02757675

Charity registration number: 1039911

# **TUNBRIDGE WELLS COUNSELLING CENTRE**

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2025

## **BREBNERS**

Chartered Accountants & Statutory Auditor

1 Suffolk Way

Sevenoaks

Kent

TN13 1YL

# TUNBRIDGE WELLS COUNSELLING CENTRE

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# TUNBRIDGE WELLS COUNSELLING CENTRE

## Legal and Administrative Information

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### Constitution

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 02757675.

### Trustees:

Mr J Osborne, (Chairman)  
Mr J Walters, (Treasurer) (appointed 10 April 2025)  
Dr A Middleton  
Mr J G Hutchinson  
Mrs F M Rae (resigned 1 November 2025)  
Mr C H Marshall (resigned 13 January 2025)  
Mr K D Balaam (resigned 31 October 2025)  
Mr T J Hawkins

### Registered Office

Richmond Terrace  
49 London Road  
Tunbridge Wells  
Kent  
TN1 1DT

### Independent Examiner

Brebners  
Chartered Accountants & Statutory Auditor  
1 Suffolk Way  
Sevenoaks  
Kent  
TN13 1YL

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Trustees' Report

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2025.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 21st October 1992 and registered as a charity on 1st August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### Recruitment and appointment of trustees

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

### Trustees' induction and training

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

### Risk management

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

### Organisation structure

A Board of trustees, currently made up of five members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is responsible for its day to day running. The Head of Centre is responsible to the trustees.

### Accreditation

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Trustees' Report

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### OBJECTIVES AND AIMS

The Charity is now in its 38th operational year.

Its objectives and strategy have remained remarkably consistent throughout this time. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy ("BACP"). Diploma students develop clinical skills through engagement in placements within the Charity's counselling service. This means training and clinical practice are integrated with the counselling approach at the Centre. The Charity is audited by the BACP every year with respect to both the training and the counselling services and has retained accredited status in both cases whilst evolving to meet more stringent demands and standards.

The Charity operates out of refurbished and functional space in central Tunbridge Wells. The year under review has seen the counselling volumes normalise. The unmet demand for high quality, affordable counselling remains high due to a tight funding environment. The Charity continues to evolve a strategy which takes account of this environment through flexibility in counselling methodologies to meet client expectations and needs, but also focuses on efficiency.

### ACHIEVEMENTS AND PERFORMANCE

The Charity maintained a consistent level of counselling activity during the financial year 2024/25, delivering a total of 3,800 counselling sessions (2023/24: 3,790; 2022/23: 3,503; 2021/22: 3,403). Income generated from counselling services during the year was £144,025 (2023/24: £166,279; 2022/23: £137,653; 2021/22: £135,858). The continued delivery of counselling services at this level reflects sustained demand for therapeutic support within the local community and the Charity's ongoing commitment to providing accessible, high-quality counselling.

Although the number of counselling sessions delivered remained broadly in line with the previous year, counselling income reduced compared with 2023/24. This reflected a higher proportion of subsidised and partnership-funded counselling provision during the year (including the YMCA Ryder House project), enabling the Charity to maintain affordability and accessibility for clients experiencing financial hardship. The Charity continued to balance financial sustainability with its charitable objective of providing affordable mental health support to the community.

The Charity also continued to deliver training across its full range of programmes, including both Certificate and Diploma qualifications. Training remains an important part of the Charity's work, supporting the development of future counselling professionals while contributing to the long-term sustainability of the organisation. During the period from August 2024 to July 2025, a total of 41 students undertook training programmes at the Centre. Training income for 2024/25 was £117,839 (2023/24 - £96,450; 2022/23 - £95,656; 2021/22 - £115,455).

While overall student numbers were slightly lower than the previous year (46 students in 2023/24), training income increased during the period. This reflected the continued strength of Diploma-level provision together with the expansion of additional training opportunities, workshops and continuing professional development activity. Interest in both Certificate and Diploma programmes remained positive throughout the year and the Charity continues to explore opportunities to broaden its training offer further.

The period from August 2024 to July 2025 was a strong year for fundraising activity. Funding was secured from a range of charitable trusts, local councils, community organisations and individual donors. Significant grants included support from the Tunbridge Wells Borough Council Community Support Fund (£20,000), Kent Community Foundation Multi-Year Support Fund (£10,656) and the Phillips Foundation and Colyer Ferguson Trust (£9,000). The Charity also received a generous legacy donation of £10,000 in memory of Christine Terris, a highly respected former supervisor at the Centre. In addition, the Charity continued to benefit from multi-year and phased funding arrangements, including support from the Skinners' Fund and The Edward Gostling Foundation.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Trustees' Report

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Funds raised during the year were allocated to support the YMCA Ryder House counselling partnership, providing counselling support for young and vulnerable people within the local community. The collaborative partnership model between two charities was viewed positively by funders and reflected increasing emphasis within the funding environment on partnership working and targeted support for young people.

During 2024/25, the Charity increased its focus on community outreach and public engagement. As part of Mental Health Awareness Week, the Charity organised a mental health and wellbeing event in partnership with a local charity. The event included talks and workshops delivered by local wellbeing professionals, including the Charity's Patron, Matt Rudd and created opportunities for community engagement around mental health and emotional wellbeing.

The Charity also participated in several local community events during the year, including the Wimbledon screenings in Calverley Grounds hosted by Royal Tunbridge Wells Together as part of the Business Improvement District initiative. The Charity hosted a stand at the event, engaging with attendees to raise awareness of the counselling and training services available.

Alongside in-person outreach activity, the Charity increased its focus on social media and digital engagement during the year. Dedicated support was introduced to strengthen the Charity's online presence, promote its services and improve awareness of the support available within the community.

Overall, training activities represented a larger proportion of the Charity's income during the year than in previous periods. This reflected the Charity's continued investment in professional training while maintaining its commitment to accessible counselling provision through funded and subsidised support.

The year was characterised by sustained demand for counselling services, successful fundraising activity and increased community engagement, all of which strengthened both service delivery and organisational resilience. While fundraising outcomes during the year were positive, the funding environment has become increasingly competitive, with fewer mental health-specific grant opportunities expected in future periods. Looking ahead, increasing operational costs together with continued pressure within the fundraising environment are likely to require the Charity to review counselling session pricing in order to maintain long-term service sustainability.

The Trustees remain extremely grateful to all funders, donors, supporters and volunteers whose continued generosity and commitment enable the Charity to provide vital counselling and training services to the local community.

### PUBLIC BENEFIT

The Charity provides counselling to all members of its community aiming to make this available to those who would otherwise be unable to access it due to financial constraint. The service offers counselling on an open-ended basis which is not normally available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The charity liaises with other local health providers and specialist wellbeing and mental health support centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

### FUTURE PLANS

The Charity has a well-proven strategy that has been tested in the difficult social and economic times of the last few years. The training programmes that the Charity runs remain in high demand and produce the key resources of professional counsellors to deliver our services.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Statement of Trustees' Responsibilities

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The trustees (who are also the directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28/5/21 and signed on its behalf by



Mr J Walters  
Trustee

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Independent Examiner's Report to the trustees of Tunbridge Wells Counselling Centre ('the Company')

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I report to the charity trustees on my examination of the financial statements of the Company for the year ended 31 July 2025 which are set out on pages 7 to 14.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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.

### Independent examiner's statement

Since the Company'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 Tunbridge Wells Counselling Centre as required by section 386 of the 2006 Act; or
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 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 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 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 financial statements to be reached.

*Brebners*

.....  
Martin Widdowson, for and on behalf of  
Brebners Chartered Accountants  
1 Suffolk Way  
Sevenoaks  
Kent  
TN13 1YL

28-May-26  
Date: .....

## TUNBRIDGE WELLS COUNSELLING CENTRE

### Statement of Financial Activities for the Year Ended 31 July 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies		71,818	-	71,818	71,765
Donations and legacies		-	15,000	15,000	5,000
Charitable activities		261,865	-	261,865	262,729
Investments		1,412	-	1,412	742
Other		2,555	-	2,555	3,309
<b>Total income</b>	<b>5</b>	<b>337,650</b>	<b>15,000</b>	<b>352,650</b>	<b>343,545</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Rent and rates		(46,322)	-	(46,322)	(43,559)
Cleaning		(7,992)	-	(7,992)	(5,505)
Printing, postage and stationery		(3,290)	-	(3,290)	(2,717)
Depreciation of office equipment		(761)	-	(761)	(1,015)
Depreciation of long leasehold property		(2,917)	-	(2,917)	(2,917)
General expenses		(3,982)	-	(3,982)	(5,639)
Casual wages		(114,675)	-	(114,675)	(94,447)
Employers pension contributions		(2,090)	-	(2,090)	(1,681)
Supervision costs		(47,451)	-	(47,451)	(46,408)
Staff training		(83,365)	-	(83,365)	(85,138)
Bank charges		(221)	-	(221)	(275)
Accountancy fees		(745)	-	(745)	(620)
Independent examiner's fee		(2,675)	-	(2,675)	(2,500)
Legal and professional fees		(1,402)	-	(1,402)	(8,961)
Telephone and fax		(2,783)	-	(2,783)	(2,469)
		<b>(320,671)</b>	<b>-</b>	<b>(320,671)</b>	<b>(303,851)</b>
<b>Raising funds</b>					
Fundraising expenses		(8,242)	-	(8,242)	(6,023)
Advertising		(841)	-	(841)	(704)
		<b>(9,083)</b>	<b>-</b>	<b>(9,083)</b>	<b>(6,727)</b>
<b>Net income</b>		<b>7,896</b>	<b>15,000</b>	<b>22,896</b>	<b>32,967</b>
<b>Net movement in funds</b>		<b>7,896</b>	<b>15,000</b>	<b>22,896</b>	<b>32,967</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		103,714	-	103,714	70,747
<b>Total funds carried forward</b>	<b>13</b>	<b>111,610</b>	<b>15,000</b>	<b>126,610</b>	<b>103,714</b>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 13.

The notes on pages 9 to 16 form an integral part of these financial statements.

# TUNBRIDGE WELLS COUNSELLING CENTRE

(Registration number: 02757675)  
Balance Sheet as at 31 July 2025


	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	11,032	14,710
<b>Current assets</b>			
Debtors	9	15,925	6,000
Cash at bank and in hand		<u>181,972</u>	<u>180,232</u>
		197,897	186,232
<b>Creditors: Amounts falling due within one year</b>	10	<u>(82,319)</u>	<u>(97,228)</u>
<b>Net current assets</b>		<u>115,578</u>	<u>89,004</u>
<b>Net assets</b>		<u>126,610</u>	<u>103,714</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	20,000	5,000
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>106,610</u>	<u>98,714</u>
<b>Total funds</b>	13	<u>126,610</u>	<u>103,714</u>

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



Mr J Walters  
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2025

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### 1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Richmond Terrace  
49 London Road  
Tunbridge Wells  
Kent  
TN1 1DT

### 2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3 ACCOUNTING POLICIES

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Going concern

The centre made a surplus for the year ended 31 July 2025 and had net assets of £126,610 at that date, including cash at bank of £181,972.

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the current economic climate and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

The trustees have therefore adopted the going concern basis for the preparation of these financial statements.

#### Income and endowments

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 the income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when notification has been received or entitlement has been granted.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2025

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### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance
Leasehold improvements	straight line over the remaining period of the lease

### Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2025

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### 4 INCOME FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of unrestricted funds was

	Total 2025 %	Total 2024 %
Counselling	55	63
Courses	45	37
	<u>100</u>	<u>100</u>

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2025

### 5 DONATIONS AND LEGACIES

Unrestricted funds	2025	2024
	£	£
Philip A	9,000	-
KCF Multi Year Support Fund (£31K)	10,656	-
The Whitehead Monckton Charitable Foundation	1,000	-
Hollick Family Trust	-	10,000
Kent Community Foundation	-	13,320
Great Stone	500	-
Skinnners Smythe	1,000	1,000
Rusthall Parish Council	400	-
Speldhurst Parish Council	250	-
Hawkhurst Parish Council	200	-
Mrs Smith and Mount Trust	-	3,000
Marsh Charitable Trust	-	550
Souter Charitable Trust	-	3,000
Tesco Community Fund	-	1,125
Co-op Community Fund	-	1,600
Hildenborough Parish Council	250	250
SMB Trust	2,500	1,500
Plaxtol Parish Council	100	100
St Marks Church	-	510
Colyer Fergusson CT	-	5,000
Benenden Parish Council	-	100
Tunbridge Wells Borough Council	20,000	20,000
Bentley Saving Lives	-	500
Cole Charitable	1,000	1,000
The Rotary Club Pantiles	3,000	2,000
Gatwick Airport Community Trust	-	1,000
Chapman Trust	2,000	-
Arnold Clark	500	-
Southborough Town	200	-
Cranbrook Grant	250	-
Paddock Wood Parish Council	200	-
Henry Smith	-	5,000
Sundry other	18,812	1,210
	<u>71,818</u>	<u>71,765</u>

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2025

Restricted funds	2025	2024
	£	£
The Edward Gostling Foundation	15,000	5,000
	<u>15,000</u>	<u>5,000</u>

### 6 NET INCOMING/OUTGOING RESOURCES

Net incoming resources are stated after charging:

	2025	2024
	£	£
Independent examiner's fee	2,675	2,500
Depreciation of fixed assets	3,678	3,932
	<u>3,678</u>	<u>3,932</u>

### 7 STAFF COSTS

The aggregate payroll costs were as follows:

	2025	2024
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	122,917	100,470
Pension costs	2,090	1,681
	<u>125,007</u>	<u>102,151</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year:

	2025	2024
	No	No
Administration and counselling	8	6
Fundraising	1	1
	<u>9</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

## TUNBRIDGE WELLS COUNSELLING CENTRE

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 8 TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
<b>Cost</b>			
At 1 August 2024	29,171	30,963	60,134
At 31 July 2025	<u>29,171</u>	<u>30,963</u>	<u>60,134</u>
<b>Depreciation</b>			
At 1 August 2024	17,503	27,921	45,424
Charge for the year	<u>2,917</u>	<u>761</u>	<u>3,678</u>
At 31 July 2025	<u>20,420</u>	<u>28,682</u>	<u>49,102</u>
<b>Net book value</b>			
At 31 July 2025	<u><b>8,751</b></u>	<u><b>2,281</b></u>	<u><b>11,032</b></u>
At 31 July 2024	<u><b>11,668</b></u>	<u><b>3,042</b></u>	<u><b>14,710</b></u>

#### 9 DEBTORS

	2025 £	2024 £
Accrued income	9,925	-
Other debtors	<u>6,000</u>	<u>6,000</u>
	<u><b>15,925</b></u>	<u><b>6,000</b></u>

Debtors includes an amount of £6,000 (2024: £6,000) receivable after more than one year.

#### 10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other taxation and social security	1,145	836
Accruals and deferred income	<u>81,174</u>	<u>96,392</u>
	<u><b>82,319</b></u>	<u><b>97,228</b></u>

A donation of £75,000 was received in 2024 from The Edward Gostling Foundation. In accordance with the terms of the donation an amount of £15,000 is shown in the income and expenditure account for the current year as restricted income. The remaining amount of £55,000 is included within accruals and deferred income to be released to the income and expenditure account in future years.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2025

### 11 PENSIONS AND OTHER POST RETIREMENT BENEFITS

#### Defined contribution plans

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £2,090 (2024 - £1,681).

### 12 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases that expire within 5 years is £113,040 (2024 - £141,300).

### 13 FUNDS

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
<b>Unrestricted funds</b>				
General	98,714	337,650	(329,754)	106,610
<b>Restricted funds</b>				
Restricted Fund	5,000	15,000	-	20,000
<b>Total funds</b>	<b>103,714</b>	<b>352,650</b>	<b>(329,754)</b>	<b>126,610</b>
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
<b>Unrestricted funds</b>				
General	70,747	338,545	(310,578)	98,714
<b>Restricted</b>				
Restricted Fund	-	5,000	-	5,000
<b>Total funds</b>	<b>70,747</b>	<b>343,545</b>	<b>(310,578)</b>	<b>103,714</b>

### 14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds at 31 July 2025 £
Tangible fixed assets	11,032	-	11,032
Current assets	122,897	75,000	197,897
Current liabilities	(27,319)	(55,000)	(82,319)
<b>Total net assets</b>	<b>106,610</b>	<b>20,000</b>	<b>126,610</b>

## TUNBRIDGE WELLS COUNSELLING CENTRE

### Notes to the Financial Statements for the Year Ended 31 July 2025

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	Unrestricted funds £	Restricted funds £	Total funds at 31 July 2024 £
Tangible fixed assets	14,710	-	14,710
Current assets	111,232	75,000	186,232
Current liabilities	(27,228)	(70,000)	(97,228)
Total net assets	<u>98,714</u>	<u>5,000</u>	<u>103,714</u>

#### 15 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that are required to be reported.

**TUNBRIDGE WELLS COUNSELLING CENTRE**

England & Wales - Charity number 1039911

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# Accounts

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Company registration number: 02757675

Charity registration number: 1039911

# **TUNBRIDGE WELLS COUNSELLING CENTRE**

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

## **BREBNERS**

Chartered Accountants & Statutory Auditor

1 Suffolk Way

Sevenoaks

Kent

TN13 1YL

# TUNBRIDGE WELLS COUNSELLING CENTRE

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# TUNBRIDGE WELLS COUNSELLING CENTRE

## Legal and Administrative Information

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### Constitution

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 2757675.

Trustees:

- Mr J Osborne, (Chairman)
- Mr J Walters, (Treasurer) (appointed 10 April 2025)
- Mr D Butlin (resigned 17 January 2024)
- Dr A Middleton
- Mr J G Hutchinson
- Mrs F M Rae
- Mr C H Marshall (resigned 13 January 2025)
- Mr K D Balaam
- Ms M D Daines (resigned 17 January 2024)
- Mr T J Hawkins

### Registered Office

Richmond Terrace  
49 London Road  
Tunbridge Wells  
Kent  
TN1 1DT

### Independent Examiner

Brebners  
Chartered Accountants & Statutory Auditor  
1 Suffolk Way  
Sevenoaks  
Kent  
TN13 1YL

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Trustees' Report

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21st October 1992 and registered as a charity on 1st August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### **Recruitment and appointment of trustees**

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

### **Trustees' induction and training**

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

### **Risk management**

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

### **Organisation structure**

A Board of trustees, currently made up of seven members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is responsible for its day to day running. The Head of Centre is responsible to the trustees.

### **Related parties**

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Trustees' Report

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### OBJECTIVES AND AIMS

The Charity is now in its 37th operational year.

Its objectives and strategy have remained remarkably consistent throughout this time. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy ("BACP"). Diploma students develop clinical skills through engagement in placements within the Charity's counselling service. This means training and clinical practice are integrated with the counselling approach at the Centre. The Charity is audited by the BACP every year with respect to both the training and the counselling services and has retained accredited status in both cases whilst evolving to meet more stringent demands and standards.

The Charity operates out of refurbished and functional space in central Tunbridge Wells. The year under review has seen the counselling volumes normalise. The unmet demand for high quality, affordable counselling remains high due to a tight funding environment. The Charity continues to evolve a strategy which takes account of this environment through flexibility in counselling methodologies to meet client expectations and needs, but also focuses on efficiency.

### ACHIEVEMENTS AND PERFORMANCE

The Charity experienced a slight increase in the number of counselling sessions held during the financial year (2024) to a total of 3,790 (2023 – 3,503; 2022- 3,403; 2021 – 3,012). Income from counselling in the year was £166,279, (2023 – £137,653; 2022 - £135,858; 2021 – £111,191). This small increase was driven by an increase in the number of counsellors available to work at the centre, together with a small positive shift in the cost of living crisis, suggesting more people felt able to commit to the extra cost of counselling.

We were able to commence training courses on the full range of programmes (Certificate and Diploma) during the financial year in review. Revenues from training were £96,450 for the year (2023 - £95,656; 2022 – £115,455; 2021 - £72,796). Students enrolled in our 2023-24 Certificate and Diploma courses numbered 46 (2023 - 39), the increase of 7 due to the introduction of an additional certificate course in April.

Looking forward, in 2025 we anticipate student numbers returning to the levels seen in 2023 as we return to running only two Certificate courses. Interest in the Diploma remains strong, and we are exploring offering shorter courses.

The support and generosity of a wide range of donors that peaked and was so critical to our activities during the covid years bounced back in the current financial year, primarily driven by a small number of large donations for which we are most grateful. These donations increase our financial resilience and allow us to implement long term improvements in our charitable activities.

Grants and donations in 2023/4 amounted to £76,765 (thereof £71,765 unrestricted funds and £5,000 restricted). Prior years donations were (2022/23 – £30,690, 2021/22 – £48,411). We remain most grateful to our donors, as listed in Note 5 to the financial statements attached. Such levels of support are critical to our ability to provide the highest quality counselling at a modest price to those unable to pay the full market price for such important and often transformative care.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Trustees' Report

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### FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 7. The financial performance of the Charity has continued to be impacted by the uncertainties of the social and economic environment in which we operate. The charity benefits from multiple streams of revenue arising from its charitable activities in counselling and training as well as from fundraising and donations. As in the prior year, revenue generated in 2023-24 from providing affordable counselling and from the provision of integrated training to counsellors was insufficient to cover all our costs and overheads, resulting in a small operating shortfall and we relied on fundraising and donations to meet this deficit.

However, fundraising in the year was strong, driven by a small number of large donations (see note 5), which have allowed us to report a positive net income for the year and materially increase our funds - building our resilience for the future. Certain donations are restricted and become available for use over the next 5 years, these funds will be prudently invested during the restricted period.

Revenues from Charitable activities increased by ~12.8% year on year as a result of delivering an increased number of counselling sessions with a slightly higher average session price, with revenue from training increasing in light of a small rise in enrolments. Initiatives are underway to increase revenues from these charitable activities to reduce dependence on fund raising. After considering the key risks that could impact the charity and the latest available management information, the Board is confident that the organisation has the appropriate personnel and business strategy in place for the future. Given our stronger financial reserves and evidence of an improving trend in revenues from our core charitable activities our near term aim is to deliver higher revenues and target a sustainable trading surplus.

### Investment policy and objectives

Under the Memorandum and Articles of Association, the Charity's Trustees are empowered to make investments that are appropriate in the pursuit of the Charity's objectives which the trustees see fit.

### Policy on reserves

The Trustees have forecast the level of free reserves the charity requires to sustain its operations in normal trading conditions to be £75,000 (approximately equivalent to 3 months expenditure). The trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan. Trading since the end of the period under review has continued to show growth in activity and satisfactory levels of net income.

### PUBLIC BENEFIT

The Charity provides counselling to all members of its community aiming to make this available to those who would otherwise be unable to access it due to financial constraint. The service offers counselling on an open-ended basis which is not normally available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The charity liaises with other local health providers and specialist wellbeing and mental health support centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

### FUTURE PLANS

The Charity has a well-proven strategy that has been tested in the difficult social and economic times of the last few years. The training programmes that the Charity runs remain in high demand and produce the key resources of professional counsellors to deliver our services.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Statement of Trustees' Responsibilities

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The trustees (who are also the directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the trustees of the charity on 29-Apr-25 and signed on its behalf by:

*James Walters*

.....  
Mr J Walters  
Trustee

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Independent Examiner's Report to the trustees of Tunbridge Wells Counselling Centre ('the Company')

---

I report to the charity trustees on my examination of the financial statements of the Company for the year ended 31 July 2024 which are set out on pages 7 to 14.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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.

### Independent examiner's statement

Since the Company'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 Tunbridge Wells Counselling Centre as required by section 386 of the 2006 Act; or
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 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 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 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 financial statements to be reached.

*Brebners*

.....  
Martin Widdowson, for and on behalf of  
Brebners Chartered Accountants  
1 Suffolk Way  
Sevenoaks  
Kent  
TN13 1YL

Date: 29-Apr-25  
.....

## TUNBRIDGE WELLS COUNSELLING CENTRE

### Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	71,765	5,000	76,765	30,690
Charitable activities	262,729	-	262,729	232,899
Investments	742	-	742	242
Other	3,309	-	3,309	1,763
<b>Total income</b>	<b>338,545</b>	<b>5,000</b>	<b>343,545</b>	<b>265,594</b>
<b>Expenditure on:</b>				
<b>Charitable activities</b>				
Rent and rates	(43,559)	-	(43,559)	(49,561)
Cleaning	(5,505)	-	(5,505)	(5,585)
Telephone and fax	(2,469)	-	(2,469)	(2,370)
Printing, postage and stationery	(2,717)	-	(2,717)	(2,076)
Depreciation of office equipment	(1,015)	-	(1,015)	(1,353)
Depreciation of long leasehold property	(2,917)	-	(2,917)	(2,917)
General expenses	(5,639)	-	(5,639)	(10,240)
Casual wages	(94,447)	-	(94,447)	(91,634)
Employers pension contributions	(1,681)	-	(1,681)	(1,648)
Commissions payable	(46,408)	-	(46,408)	(37,621)
Staff training	(37,742)	-	(37,742)	(29,429)
Staff welfare	(47,396)	-	(47,396)	(50,311)
Bank charges	(275)	-	(275)	(310)
Trade and professional journals	-	-	-	(2,177)
Accountancy fees	(620)	-	(620)	(560)
Independent examiner's fee	(2,500)	-	(2,500)	(2,500)
Legal and professional fees	(8,961)	-	(8,961)	(4,899)
<b>Total expenditure</b>	<b>(303,851)</b>	<b>-</b>	<b>(303,851)</b>	<b>(295,191)</b>
<b>Raising funds</b>				
Volunteer expenses	(6,023)	-	(6,023)	(6,112)
Advertising	(704)	-	(704)	(839)
	(6,727)	-	(6,727)	(6,951)
<b>Net income/(expenditure)</b>	<b>27,967</b>	<b>5,000</b>	<b>32,967</b>	<b>(36,548)</b>
<b>Net movement in funds</b>	<b>27,967</b>	<b>5,000</b>	<b>32,967</b>	<b>(36,548)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	70,747	-	70,747	107,295
<b>Total funds carried forward</b>	<b>98,714</b>	<b>5,000</b>	<b>103,714</b>	<b>70,747</b>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 13.

The notes on pages 9 to 14 form an integral part of these financial statements.

# TUNBRIDGE WELLS COUNSELLING CENTRE

**(Registration number: 02757675)  
Balance Sheet as at 31 July 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	14,710	18,643
<b>Current assets</b>			
Debtors	9	6,000	6,018
Cash at bank and in hand		<u>180,232</u>	<u>71,728</u>
		186,232	77,746
<b>Creditors: Amounts falling due within one year</b>	10	<u>(97,228)</u>	<u>(25,642)</u>
<b>Net current assets</b>		<u><b>89,004</b></u>	<u><b>52,104</b></u>
<b>Net assets</b>		<u><u><b>103,714</b></u></u>	<u><u><b>70,747</b></u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	5,000	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>98,714</u>	<u>70,747</u>
<b>Total funds</b>	13	<u><u><b>103,714</b></u></u>	<u><u><b>70,747</b></u></u>

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 29-Apr-25 and signed on their behalf by:

*James Walters*  
.....  
Mr J Walters  
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2024

---

### 1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Richmond Terrace  
49 London Road  
Tunbridge Wells  
Kent  
TN1 1DT

### 2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3 ACCOUNTING POLICIES

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Going concern

The centre made a surplus for the year ended 31 July 2024 and had net assets of £103,714 at that date, including cash at bank of £180,232.

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the current economic climate and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

The trustees have therefore adopted the going concern basis for the preparation of these financial statements.

#### Income and endowments

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 the income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2024

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% reducing balance
Leasehold improvements	straight line over the remaining period of the lease

### Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 4 INCOME FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of unrestricted funds was

	<b>Total 2024 %</b>	<b>Total 2023 %</b>
Counselling	63	59
Courses	37	41
	<u>100</u>	<u>100</u>

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2024

### 5 DONATIONS AND LEGACIES

Unrestricted funds	2024	2023
	£	£
Association of Mental Health Providers (MIND)	-	2,400
Groundwork UK	-	5,000
Hollick Family Trust	10,000	10,408
Kent Community Foundation	13,320	4,700
Tunbridge Wells Harriers	-	1,000
Skinnners Smythe	1,000	500
Thomas Smythe Charitable Trust	-	2,000
RG Hill Charitable Trust	-	1,500
TW Round Table	-	1,000
Mrs Smith and Mount Trust	3,000	-
Marsh Charitable Trust	550	-
Souter Charitable Trust	3,000	-
Tesco Community Fund	1,125	-
Co-op Community Fund	1,600	-
Hildenborough Parish Council	250	-
SMB Trust	1,500	-
Plaxtol Parish Council	100	-
St Marks Church	510	-
Colyer Fergusson CT	5,000	-
Benenden Parish Council	100	-
Tunbridge Wells Borough Council	20,000	-
Bentley Saving Lives	500	-
Cole Charitable	1,000	-
The Rotary Club Pantiles	2,000	-
Gatwick Airport Community Trust	1,000	-
Henry Smith	5,000	-
Sundry other	1,210	2,182
	<u>71,765</u>	<u>30,690</u>

## TUNBRIDGE WELLS COUNSELLING CENTRE

### Notes to the Financial Statements for the Year Ended 31 July 2024

Restricted funds	2024	2023
	£	£
The Edward Gostling Foundation	5,000	-
	<u>5,000</u>	<u>-</u>

#### 6 NET INCOMING/OUTGOING RESOURCES

Net incoming/(outgoing) resources for the year include:

	2024	2023
	£	£
Independent examiner's fee	2,500	2,500
Depreciation of fixed assets	3,932	4,270
	<u>6,432</u>	<u>6,770</u>

#### 7 STAFF COSTS

The aggregate payroll costs were as follows:

	2024	2023
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	100,470	97,746
Pension costs	1,681	1,648
	<u>102,151</u>	<u>99,394</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Administration and counselling	6	5
Fundraising	1	1
	<u>7</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2024

### 8 TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
<b>Cost</b>			
At 1 August 2023	29,171	30,963	60,134
At 31 July 2024	<u>29,171</u>	<u>30,963</u>	<u>60,134</u>
<b>Depreciation</b>			
At 1 August 2023	14,585	26,906	41,491
Charge for the year	<u>2,918</u>	<u>1,015</u>	<u>3,933</u>
At 31 July 2024	<u>17,503</u>	<u>27,921</u>	<u>45,424</u>
<b>Net book value</b>			
<b>At 31 July 2024</b>	<b><u>11,668</u></b>	<b><u>3,042</u></b>	<b><u>14,710</u></b>
At 31 July 2023	<b><u>14,586</u></b>	<b><u>4,057</u></b>	<b><u>18,643</u></b>

### 9 DEBTORS

	2024 £	2023 £
Prepayments	-	18
Other debtors	<u>6,000</u>	<u>6,000</u>
	<b><u>6,000</u></b>	<b><u>6,018</u></b>

Debtors includes an amount of £6,000 (2023: £6,000) receivable after more than one year.

### 10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other taxation and social security	836	1,296
Accruals and deferred income	<u>96,392</u>	<u>24,346</u>
	<b><u>97,228</u></b>	<b><u>25,642</u></b>

During the year a donation of £75,000 was received from The Edward Gostling Foundation. In accordance with the terms of the donation an amount of £5,000 is shown in the income and expenditure account for the current year as restricted income. The remaining amount of £70,000 is included within accruals and deferred income to be released to the income and expenditure account in future years.

### 11 PENSIONS AND OTHER POST RETIREMENT BENEFITS

#### Defined contribution plans

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £1,681 (2023 - £1,648).

# TUNBRIDGE WELLS COUNSELLING CENTRE

## Notes to the Financial Statements for the Year Ended 31 July 2024

### 12 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases that expire within 5 years is £141,300 (2023 - £169,560).

### 13 FUNDS

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
<b>Unrestricted funds</b>				
General	70,747	338,545	(310,578)	98,714
<b>Restricted funds</b>				
Restricted Fund	-	5,000	-	5,000
<b>Total funds</b>	<b>70,747</b>	<b>343,545</b>	<b>(310,578)</b>	<b>103,714</b>
	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
<b>Unrestricted funds</b>				
General	107,295	265,594	(302,142)	70,747

### 14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds at 31 July 2024 £
Tangible fixed assets	14,710	-	14,710
Current assets	111,232	75,000	186,232
Current liabilities	(27,228)	(70,000)	(97,228)
<b>Total net assets</b>	<b>98,714</b>	<b>5,000</b>	<b>103,714</b>
		Unrestricted funds £	Total funds at 31 July 2023 £
Tangible fixed assets		18,643	18,643
Current assets		77,746	77,746
Current liabilities		(25,642)	(25,642)
<b>Total net assets</b>		<b>70,747</b>	<b>70,747</b>

### 15 RELATED PARTY TRANSACTIONS

#### Control

Control of the charity rests with the trustees.

#### Related Party Transactions

There were no related party transactions in the year that are required to be reported.

**TUNBRIDGE WELLS COUNSELLING CENTRE**

England & Wales - Charity number 1039911

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# Accounts

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**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 23**

**Charity Number 1039911**  
**Company Registration Number 2757675**

**BREBNERS**  
Chartered Accountants  
1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

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# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

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#### **CONSTITUTION**

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 2757675.

#### **DIRECTORS AND TRUSTEES**

The directors and trustees serving during the year and since the year end were as follows:

Mr J. Osborne (Chairman)	
Mr C.H. Marshall	
Mr K.D. Balaam	
Mr D.F.G. Butlin	(Resigned - 6 December 2023)
Mrs A.M. Daines	(Resigned - 31 August 2023)
Mr T.J. Hawkins	
Mr J G Hutchinson	(Appointed - 11 November 2022)
Mrs F.M. Rae	
Dr A. Middleton	
Mr J. Walters	(Appointed - 6 December 2023)

Ms E.M.T. Pearce served as company secretary throughout the year under review.

#### **REGISTERED OFFICE**

Richmond Terrace,  
49 London Road,  
Tunbridge Wells,  
Kent.  
TN1 1DT.

#### **INDEPENDENT EXAMINER**

Brebners  
1 Suffolk Way,  
Sevenoaks,  
Kent,  
TN13 1YL.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> July 2023.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> October 1992 and registered as a charity on 1<sup>st</sup> August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of trustees**

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

#### **Trustees' induction and training**

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

#### **Risk management**

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

#### **Organisation structure**

A Board of trustees, currently made up of nine members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is responsible for its day to day running. The Head of Centre is responsible to the trustees.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

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#### **Related parties**

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

#### **OBJECTIVES AND ACTIVITIES**

The Charity is now in its 35th operational year. It operates out of refurbished and functional space in Central Tunbridge Wells. The year under review has been a challenging one as the community and operating environment in which the Charity operates has settled to the new reality of a post COVID world. "Business as usual" has not necessarily meant picking up where we left off operationally in February 2020. A harsher economic environment and unstable geopolitics has created challenging uncertainties for the organisation. The Charity continues to evolve a strategy which not only takes account of the new realities but also flexibility in counselling methodologies to meet client expectations and needs.

Its objectives have remained consistent throughout this time, together with its strategy to achieve them. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy ("BACP"). The Charity is audited by the BACP every year with respect to both the training and the counselling services and has retained accredited status in both cases in spite of more stringent demands and standards.

#### **ACHIEVEMENTS AND PERFORMANCE**

In the first full year without the unpredictability of COVID-19 and the government's response to it, we are gratified to see counselling activity maintain higher levels and to be able to report have seen a return to "business as usual", although with an ongoing sensibility to the possibilities of short-term change and disruption. Broadly, the Charity has returned to the levels of 2018/19 activity – and in the case of our training programmes growth in trainee numbers.

The Charity experienced a recovery in the number of counselling sessions held during the year to a total of 3,503 (2022- 3,403; 2021 – 3,012). Income from counselling in the year was £137,653 (2022 - £135,858; 2021 – 111,191), maintaining levels reflecting usage of the capacity of counselling that the Charity has ability to provide and ahead of the last "COVID-free" year of 2018/19.

As noted in last year's Trustee Report, we felt able to commence training courses on the full range of programmes with effect from the start of the financial year in review. Revenues from training were £95,656 for the year (2022 – £115,455; 2021 - £72,796), with Lower gross revenues in 2022/23 reflecting timing differences of when courses have taken place and therefore income recognised as a hangover of the disruption caused by COVID regulatory requirements. The current levels of interest remain high; the number of trainees in our Certificate and Diploma courses for 2023/24 is 38, an increase of 8 from net 2022/23 numbers.

The support and generosity of a wide range of donors that was so critical to our activities in the past two years has understandably reduced in the current climate. One of the reasons for the deficit in the year under review is due to lower receipts of grants and donations in 2022/23; for the year under review £30,690 compares with £48,411 in 2021/22.. We are most grateful to our donors, as listed in Note 5 to the accounts attached. Such levels of support are critical to our ability to provide the highest quality counselling at a modest price to those unable to pay the full market price for such important and often transformative care.

## **FINANCIAL REVIEW**

The statements of financial activities is set out on pages 6 and 7.

As noted in last year's accounts, although the worst disruption of the COVID -19 pandemic is hopefully past, the financial performance of the Charity has continued to be impacted by the uncertainties of the social environment in which we operate. The outcome for the year is as noted in the income and Expenditure Account attached.

The Board is confident for the future that the organisation has the appropriate personnel and business strategy in place to deliver higher revenues and a further trading surplus now that we have returned to operating in person from the Centre and that clients are willing to meet their counselling needs through meeting counsellors face-to-face or on-line.

### **Investment powers**

Under the Memorandum and Articles of Association, the Charity's Trustees are empowered to make investments that are appropriate in the pursuit of the Charity's objectives which the trustees see fit.

### **Reserves policy**

The Trustees have forecast the level of free reserves the charity requires to sustain its operations in normal trading conditions to be the equivalent of 3 months expenditure (£75,000). The trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan. Trading since the end of the period under review has continued to show growth in activity and satisfactory levels of net income.

## **PUBLIC BENEFIT**

The Charity provides counselling to all members of its community aiming to make this available to those who would otherwise be unable to access it due to financial constraint. The service offers counselling on an open-ended basis which is not normally available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The charity liaises with other local health providers and specialist wellbeing and mental health support centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

## **FUTURE PLANS**

The Charity has a well-proven strategy that has been tested in the difficult social and economic times of the last few years. The training programmes that the Charity runs are in higher demand than ever and produce the key resources of professional counsellors to deliver our services.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (*continued*)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the Trustees' Annual 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, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP (FRS 102) (effective 1 January 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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.

**SMALL COMPANY PROVISIONS**

The report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the trustees



J. Osborne  
Trustee



C. H. Marshall  
Trustee

Date: 27-Jan-24

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	30,690	-	30,690	48,411
Charitable activities	232,899	-	232,899	251,312
Investments	242	-	242	16
Other	1,763	-	1,763	2,087
<b>TOTAL INCOMING RESOURCES</b>	<b>265,594</b>	<b>-</b>	<b>265,594</b>	<b>301,826</b>
<b>EXPENDITURE ON:</b>				
<b>Charitable activities</b>				
Direct charitable expenditure				
Rent and service charges	49,560	-	49,560	45,802
Cleaning	5,585	-	5,585	5,430
Telephone	2,370	-	2,370	2,619
Printing, stationery & postage	2,076	-	2,076	2,465
Depreciation	4,270	-	4,270	4,721
General expenses (including office relocation)	10,240	-	10,240	9,607
Staff costs	93,282	-	93,282	86,606
Supervision costs	37,621	-	37,621	42,785
Counsellor costs	29,429	-	29,429	35,988
Seminar tutor costs	50,311	-	50,311	33,962
Bank and credit card processing charges	310	-	310	283
Room hire	2,177	-	2,177	1,587
Accountancy, independent examination and pensions advice	3,060	-	3,060	3,000
Legal and professional fees (including website upgrade)	4,899	-	4,899	3,635
Capitation & affiliation fees				
	<b>295,190</b>	<b>-</b>	<b>295,190</b>	<b>278,490</b>
<b>Raising funds</b>				
Fundraising staff costs	6,112	-	6,112	6,167
Advertising and PR	838	-	838	2,324
	<b>6,950</b>	<b>-</b>	<b>6,950</b>	<b>8,491</b>

**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**  
**INCOME AND EXPENDITURE ACCOUNT) (continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023**

	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 Total £
<b>TOTAL RESOURCES EXPENDED</b>	<b>302,140</b>	-	<b>302,140</b>	<b>286,981</b>
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<b>(36,546)</b>	-	<b>(36,546)</b>	<b>14,845</b>
<b>TOTAL FUNDS BROUGHT FORWARD AT 1 AUGUST 2022</b>	<b>107,295</b>	-	<b>107,295</b>	<b>92,450</b>
<b>TOTAL FUNDS CARRIED FORWARD AT 31 JULY 2023</b>	<b>70,748</b>	-	<b>70,748</b>	<b>107,295</b>

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**

**31<sup>ST</sup> JULY 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	8		18,643		22,913
<b>CURRENT ASSETS</b>					
Debtors and prepayments	9	6,018		6,000	
Cash at bank and in hand		71,729		89,932	
		77,746		95,932	
<b>CREDITORS: Amounts falling due within one year</b>	10	(25,641)		(11,550)	
<b>NET CURRENT ASSETS</b>			<u>52,105</u>		<u>84,382</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>70,748</u>		<u>107,295</u>
<b>FUNDS</b>					
Unrestricted funds			<u>70,748</u>		<u>107,295</u>
Restricted funds	11		<u>-</u>		<u>-</u>
<b>TOTAL FUNDS</b>			<u>70,748</u>		<u>107,295</u>

For the year ending 31<sup>st</sup> July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i.) The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- (ii.) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the directors and trustees and authorised for issue on 27-Jan-24 and signed on their behalf by:



J. Osborne  
Trustee



C. H. Marshall  
Trustee

Company Registration Number: 02757675

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2023

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### 1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The liability of each member does not exceed £1. The address of the registered office is Richmond Terrace, 49 London Road, Tunbridge Well, Kent, TN1 1DT.

### 2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the Covid-19 pandemic and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

Whilst it is likely that the current financial year will show a decrease in the level of the charity's activities, the trustees remain confident in its long term future and, thus, have adopted the going concern basis for the preparation of these financial statements.

#### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2023

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### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets, other than freehold land, over their expected useful lives. The rates generally applicable are

Office equipment	-	25% per annum on book value
Leasehold improvements	-	equally over the remaining period of the lease

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### Taxation

As a registered charity which uses the whole amount of its total incoming resources in furtherance of its charitable objectives, the company is not liable to direct taxation.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Trade and other debtors

Trade and other debtors are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31<sup>ST</sup> JULY 2023**

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### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

### **Related parties**

For the purposes of these financial statements, a party is considered to be related to the Company if:

(i) the party has the ability, directly or indirectly, through one or more intermediaries, to control the Company or exercise significant influence over the company in making financial and operating policy decisions, or has joint control over the Company;

(ii) the Company and the party are subject to common control;

(iii) the party is an associate of the Company or a joint venture in which the Company is a venturer;

(iv) the party is a member of key management personnel of the Company or the Company's parent, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;

(v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals;

(vi) the party is a post-employment benefit plan which is for the benefit of employees of the Company or of any entity that is a related party of the Company; or

(vii) the party, or any member of a group of which it is part, provides key management personnel services to the company or its parent.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

#### **4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

The turnover analysed by class of activities of Unrestricted Funds was

	<b>2023</b>	<b>2022</b>
	%	%
Counselling	<b>59.1</b>	54.4
Courses	<b><u>40.9</u></b>	<u>45.6</u>
	<b><u>100.0</u></b>	<u>100.0</u>

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2023

5. DONATIONS AND LEGACIES	2023 £	2022 £
Association of Mental Health Providers (Mind)	2,400	-
National Lottery community funding	-	5,280
Groundwork UK	5,000	-
Hollick Family Trust	10,408	-
Henry Smith Charity	-	5,000
Comic Relief	-	2,000
Kent Community Foundation	4,700	-
The Mrs Smith and Mount Trust	-	3,000
Tunbridge Wells Harriers	1,000	-
Skinner's Smythe	500	-
Souter Charitable Trust	-	3,000
Thomas Smythe Charitable Trust	2,000	1,000
The 29 <sup>th</sup> May 1961 Charitable Trust	-	2,000
Albert Hunt Foundation	-	2,000
Sussex Community Fund	-	5,000
Colyer Fergusson Charitable Trust	-	3,000
RG Hill Charitable Trust	1,500	-
Kent Community Fund	-	9,900
Co-Op Community Fund	-	-
Waitrose Community Fund	-	-
SMB Charitable Trust	-	1,500
Cole Trust	-	1,000
Arnold Clarke Community Fund	-	750
Matthews Wrightson Charitable Trust	-	-
TW Round Table	1,000	500
Sundry other	<u>2,182</u>	<u>3,481</u>
	<u>30,690</u>	<u>48,411</u>
6. NET INCOMING RESOURCES FOR THE YEAR		
The net incoming resources for the year is stated after charging		
	2023 £	2022 £
Depreciation	4,270	4,721
Independent examiner's fees	3,060	3,000
	<u>7,330</u>	<u>7,721</u>
7. STAFF COSTS AND TRUSTEES' REMUNERATION		
	2023 £	2022 £
Wages and salaries	98,059	91,274
Employer's pension contributions	1,648	1,499
	<u>99,707</u>	<u>92,773</u>

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31<sup>ST</sup> JULY 2023

The trustees were not paid or reimbursed for expenses during the year.

The average number of employees (including part time and casual staff but excluding trustees) during the year was made up as follows

	2023	2022
Administration and counselling	5	6
Fundraising	1	1
	<u>        </u>	<u>        </u>

#### 8. TANGIBLE ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
<b>COST:</b>			
At 1 August 2022	29,171	30,963	60,134
	<u>        </u>	<u>        </u>	<u>        </u>
<b>At 31 JULY 2023</b>	<b><u>29,171</u></b>	<b><u>30,963</u></b>	<b><u>60,134</u></b>
<b>DEPRECIATION:</b>			
At 1 August 2022	11,668	25,553	37,221
Charge for the year	2,917	1,353	4,270
	<u>        </u>	<u>        </u>	<u>        </u>
<b>At 31 JULY 2023</b>	<b><u>14,585</u></b>	<b><u>26,906</u></b>	<b><u>41,491</u></b>
<b>NET BOOK VALUE:</b>			
<b>At 31 JULY 2023</b>	<b><u>14,586</u></b>	<b><u>4,057</u></b>	<b><u>18,643</u></b>
	<u>        </u>	<u>        </u>	<u>        </u>
At 31 July 2022	17,503	5,410	22,913
	<u>        </u>	<u>        </u>	<u>        </u>

#### 9. DEBTORS AND PREPAYMENTS

	2023 £	2022 £
Other debtors	6,000	6,000
Prepayments	<u>18</u>	-
	<u>6,389</u>	<u>6,000</u>

Of the above, £6,000 (2022 - £6,000) is due in more than 12 months.

#### 10. CREDITORS

	2023 £	2022 £
Taxes and social security costs	1,296	-
Creditors, accruals and deferred income	<u>24,346</u>	<u>11,550</u>
	<u>25,641</u>	<u>11,550</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2023**

**11. RESTRICTED FUNDS**

There were no Restricted Funds held by the charity during the year or at 31 July 2023.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>	<b>2023 Restricted Funds</b>	<b>Total</b>	<b>2022 Total</b>
Fixed assets	<b>18,643</b>	-	<b>18,643</b>	22,913
Current assets	<b>77,746</b>	-	<b>77,746</b>	95,392
Current liabilities	<b>(25,641)</b>	-	<b>(25,641)</b>	(11,050)
	<b>70,748</b>	-	<b>70,748</b>	107,295

**13. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £1,648 (2022 - £1,499).

**14. OPERATING LEASE COMMITMENTS**

The total future minimum lease payments under non-cancellable operating leases that expire in more than 5 years is £169,560 (2022 - £197,820).

**15. RELATED PARTY TRANSACTIONS**

**Control**

Control of the charity rests with the trustees

**Related Party Transactions**

There were no related party transactions during the year that are required to be reported.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**YEAR ENDED 31<sup>ST</sup> JULY 2023**

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 31<sup>st</sup> July 2023, which are set out on pages 6 to 14.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (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 ('the 2006 Act').

Having satisfied myself that the financial statements of the company 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 your company's financial statements as 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.

**INDEPENDENT EXAMINER'S STATEMENT**

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 company as required by section 386 of the 2006 Act; or
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 2006 Act 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) (effective 1 January 2019).

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.

*Brebners*

**Martin N. Widdowson**

**For BREBNEERS**  
Chartered Accountants

1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

Date: 29-Jan-24

**TUNBRIDGE WELLS COUNSELLING CENTRE**

England & Wales - Charity number 1039911

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# Accounts

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**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> JULY 22**

**Charity Number 1039911  
Company Registration Number 02757675**

**BREBNERS**  
Chartered Accountants  
1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

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# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

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#### **CONSTITUTION**

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 02757675.

#### **DIRECTORS AND TRUSTEES**

The directors and trustees serving during the year and since the year end were as follows:

Mr C.H. Marshall (Chairman)  
Mr K.D. Balaam  
Mr D.F.G. Butlin  
Mrs A.M. Daines  
Mr T.J. Hawkins  
Mrs F.M. Rae  
Mr J. Osborne  
Dr A. Middleton (Appointed – 18<sup>th</sup> December 2021)  
Mr J. Hutchinson (Appointed – 11<sup>th</sup> November 2022)

Ms E.M.T. Pearce served as company secretary throughout the year under review.

#### **REGISTERED OFFICE**

Richmond Terrace,  
49 London Road,  
Tunbridge Wells,  
Kent.  
TN1 1DT.

#### **INDEPENDENT EXAMINER**

Brebners  
1 Suffolk Way,  
Sevenoaks,  
Kent,  
TN13 1YL.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> July 2022.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> October 1992 and registered as a charity on 1<sup>st</sup> August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of trustees**

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

#### **Trustees' induction and training**

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

#### **Risk management**

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

#### **Organisation structure**

A Board of trustees, currently made up of nine members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is responsible for its day to day running. The Head of Centre is responsible to the trustees.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

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#### **Related parties**

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

#### **OBJECTIVES AND ACTIVITIES**

The Charity is now in its 34th operational year. It operates out of refurbished and functional space in Central Tunbridge Wells. The year under review is the first for three years not heavily impacted by an operational environment affected by COVID-19 legal and social requirements. The Charity continues to evolve a strategy which not only takes account of government guidelines and further investment in air purification technologies to minimise the risk of airborne infection, but also flexibility in counselling methodologies to meet client expectations and needs.

Its objectives have remained consistent throughout this time, together with its strategy to achieve them. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health. In this period the Charity extended its brief to address a need in the community to provide bereavement support for children and young people – a specialist form of wellbeing intervention.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy (“BACP”). In this period the Charity was audited by the BACP with respect to both the training and the counselling services and retained accredited status in both cases in spite of more stringent demands and standards.

#### **ACHIEVEMENTS AND PERFORMANCE**

The year in review was the first since 2018/19 that was not dominated by the unpredictability of COVID-19 and the government’s response to its management. Broadly we have seen a return to “business as usual”, although with an ongoing sensibility to the possibilities of short-term change and disruption. Broadly as outlined below, the Charity has returned to the levels of 2018/19 activity – and in the case of our training programmes vigorous growth in trainee numbers.

For its counselling services, the Charity experienced a recovery in the number of counselling sessions held during the year to a total of 3,403 (2020 - 3,370; 2021 – 3,012). Income from counselling in the year was £135,858 (2020 - £98,760; 2021 – £111,191), recovering to levels slightly ahead of the last “COVID-free” year of 2018/19, despite the on-going challenges of reticence to engage with public activities and increased evidence of some potential clients to be willing to make the financial commitments involved in recessionary times.

As noted in last year’s Trustee Report, we felt able to commence training courses on the full range of programmes with effect from the start of the financial year in review. Revenues from training were £115,455 for the year (2020 – £68,875; 2021 - £72,796), with higher demand for both our certificate and diploma courses, reflecting the sustained interest in the Centre’s courses for professional counselling training. The current levels of interest remain high; the number of trainees in our Certificate and Diploma courses for 2022/23 is 27, an increase of 2 from net 2021/22 numbers.

The support and generosity of a wide range of donors that was so critical to our activities in the past two years has continued. We are most grateful to them, as listed in Note 5 to the accounts attached. Such levels of support are critical to our ability to provide the highest quality counselling at a modest price to those unable to pay the full market price for such important and often transformative care. As noted above, we believe that we are seeing some early signs of financial constraint in our client base and we continue to develop imaginative ways to deliver our services to the wider community. The trustees of the Charity believe that its increasing financial reserves are critical to the high quality and long-term approach to counselling care that we espouse.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

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#### **FINANCIAL REVIEW**

The statements of financial activities is set out on pages 6 and 7.

As noted in last year's accounts, although the worst disruption of the COVID -19 pandemic is hopefully past, the financial performance of the Charity has continued to be impacted by the uncertainties of the social environment in which we operate. However, for charitable activities for 2021/22 income was up by 27.8% on 2020/21 and showed a full recovery for counselling revenues to the levels of 2018/19 of £130,000. Training revenues for 2021/22 were over £115,000 – strongly ahead of the £65,000 of 2018/19.

The Board is confident for the future that the organisation has the appropriate personnel and business strategy in place to deliver higher revenues and a further trading surplus now that we have commenced the return to operating in person from the Centre and that clients are willing to meet their counselling needs through meeting counsellors face-to-face or on-line.

#### **Investment powers**

Under the Memorandum and Articles of Association, the Charity's Trustees are empowered to make investments that are appropriate in the pursuit of the Charity's objectives which the trustees see fit.

#### **Reserves policy**

The Trustees have forecast the level of free reserves the charity requires to sustain its operations in normal trading conditions to be the equivalent of 3 months expenditure (£72,000). The Trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan. Activity since the end of the period under review has continued to show growth in activity and satisfactory levels of profitability.

#### **PUBLIC BENEFIT**

The Charity provides access to counselling to all members of its community aiming to make this available to those who would otherwise be unable to access counselling due to financial constraint. The service offers counselling on an open-ended basis which is not normally available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The Charity liaises with other local health providers and specialist wellbeing and mental health support centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

#### **FUTURE PLANS**

The Charity has a well-proven strategy that has been tested in the difficult social and economic times of the last 3 years. The training programmes that the Charity runs are in higher demand than ever and produce the key resources of professional counsellors to deliver our services.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (*continued*)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the Trustees' Annual 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, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP (FRS 102) (effective 1 January 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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.

**SMALL COMPANY PROVISIONS**

The report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the trustees

*Charles Marshall*

C.H. Marshall  
Trustee

*Keith Balaam*

K.D. Balaam  
Trustee

08-Dec-22  
.....

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	48,411	-	48,411	43,369
Charitable activities	251,312	-	251,312	184,316
Investments	16	-	16	9
Other	2,087	-	2,087	1,620
	<u>301,826</u>	<u>-</u>	<u>301,826</u>	<u>229,314</u>
<b>EXPENDITURE ON:</b>				
<b>Charitable activities</b>				
Direct charitable expenditure				
Rent and service charges	45,802	-	45,802	43,676
Cleaning	5,430	-	5,430	2,520
Telephone	2,619	-	2,619	1,710
Repairs and replacements	-	-	-	-
Printing, stationery & postage	2,465	-	2,465	1,943
Depreciation	4,721	-	4,721	5,585
General expenses (including office relocation)	9,607	-	9,607	4,774
Staff costs	86,606	-	86,606	73,371
Supervision costs	42,785	-	42,785	32,567
Intake costs	-	-	-	1,240
Counsellor costs	35,988	-	35,988	19,448
Seminar tutor costs	33,962	-	33,962	31,748
Bank and credit card processing charges	283	-	283	315
Room hire	1,587	-	1,587	1,517
Accountancy, independent examination and pensions advice	3,000	-	3,000	3,000
Legal and professional fees (including website upgrade)	3,635	-	3,635	6,019
BACP & Westminster Pastoral Foundation	-	-	-	319
Capitation & affiliation fees	<u>278,490</u>	<u>-</u>	<u>278,490</u>	<u>229,752</u>
<b>Raising funds</b>				
Fundraising staff costs	6,167	-	6,167	4,784
Advertising and PR	2,324	-	2,324	3,151
	<u>8,491</u>	<u>-</u>	<u>8,491</u>	<u>7,935</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**  
**INCOME AND EXPENDITURE ACCOUNT) (continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2022**

	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
<b>TOTAL RESOURCES EXPENDED</b>	<b>286,981</b>	-	<b>286,981</b>	237,687
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	<b>14,845</b>	-	<b>14,845</b>	(8,373)
<b>TOTAL FUNDS BROUGHT FORWARD AT 1<sup>ST</sup> AUGUST 2021</b>	<b>92,450</b>	-	<b>92,450</b>	100,823
<b>TOTAL FUNDS CARRIED FORWARD AT 31<sup>ST</sup> JULY 2022</b>	<b>107,295</b>	-	<b>107,295</b>	92,450

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**

**31<sup>ST</sup> JULY 2022**

	Notes	£	2022	£	£	2021	£
<b>FIXED ASSETS</b>							
Tangible assets	8			22,913			27,634
<b>CURRENT ASSETS</b>							
Debtors and prepayments	9	6,000				6,389	
Cash at bank and in hand		89,932				108,942	
			95,932			115,331	
<b>CREDITORS: Amounts falling due within one year</b>	10	(11,550)				(50,515)	
<b>NET CURRENT ASSETS</b>				84,382			64,816
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				107,295			92,450
<b>FUNDS</b>							
Unrestricted funds				107,295			92,450
Restricted funds	11			-			-
<b>TOTAL FUNDS</b>				107,295			92,450

For the year ending 31<sup>st</sup> July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i.) The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- (ii.) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the directors and trustees and authorised for issue on 08-Dec-22 and signed on their behalf by:

*Charles Marshall*  
C.H. Marshall  
Trustee

*Keith Balaam*  
K.D. Balaam  
Trustee

Company Registration Number: 02757675

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2022

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### 1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The liability of each member does not exceed £1. The address of the registered office is Richmond Terrace, 49 London Road, Tunbridge Well, Kent, TN1 1DT.

### 2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the Covid-19 pandemic and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

Whilst it is likely that the current financial year will show a decrease in the level of the charity's activities, the trustees remain confident in its long term future and, thus, have adopted the going concern basis for the preparation of these financial statements.

#### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31<sup>ST</sup> JULY 2022**

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### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

### **Depreciation**

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets, other than freehold land, over their expected useful lives. The rates generally applicable are

Office equipment	-	25% per annum on reducing balance
Leasehold improvements	-	equally over the remaining period of the lease

### **Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### **Taxation**

As a registered charity which uses the whole amount of its total incoming resources in furtherance of its charitable objectives, the company is not liable to direct taxation.

### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **Trade and other debtors**

Trade and other debtors are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31<sup>ST</sup> JULY 2022**

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### Related parties

For the purposes of these financial statements, a party is considered to be related to the Company if:

- (i) the party has the ability, directly or indirectly, through one or more intermediaries, to control the Company or exercise significant influence over the company in making financial and operating policy decisions, or has joint control over the Company;
- (ii) the Company and the party are subject to common control;
- (iii) the party is an associate of the Company or a joint venture in which the Company is a venturer;
- (iv) the party is a member of key management personnel of the Company or the Company's parent, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;
- (v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals;
- (vi) the party is a post-employment benefit plan which is for the benefit of employees of the Company or of any entity that is a related party of the Company; or
- (vii) the party, or any member of a group of which it is part, provides key management personnel services to the company or its parent.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of Unrestricted Funds was

	<b>2022</b>	2021
	%	%
Counselling	<b>54.4</b>	60.5
Courses	<b><u>45.6</u></b>	<u>39.5</u>
	<b>100.0</b>	100.0
	<b>=====</b>	<b>=====</b>

All activities were carried out in the United Kingdom.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2022**

<b>5. DONATIONS AND LEGACIES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Association of Mental Health Providers (Mind)	-	1,500
National Lottery community funding	<b>5,280</b>	-
Groundwork UK	-	8,000
Hollick Family Trust	-	5,000
Henry Smith Charity	<b>5,000</b>	-
Comic Relief	<b>2,000</b>	-
Kent Community Foundation	-	4,000
The Mrs Smith and Mount Trust	<b>3,000</b>	3,000
Tunbridge Wells Harriers	-	2,000
Skinner's Smythe	-	2,000
Souter Charitable Trust	<b>3,000</b>	-
Thomas Smythe Charitable Trust	<b>1,000</b>	-
The 29 <sup>th</sup> May 1961 Charitable Trust	<b>2,000</b>	2,000
Albert Hunt Foundation	<b>2,000</b>	2,000
Sussex Community Fund	<b>5,000</b>	2,000
Colyer Fergusson Charitable Trust	<b>3,000</b>	-
RG Hill Charitable Trust	-	1,500
Kent Community Fund	<b>9,900</b>	1,500
Co-Op Community Fund	-	1,390
Waitrose Community Fund	-	1,165
SMB Charitable Trust	<b>1,500</b>	-
Cole Trust	<b>1,000</b>	1,000
Arnold Clarke Community Fund	<b>750</b>	1,000
Matthews Wrightson Charitable Trust	-	500
TW Round Table	<b>500</b>	-
Sundry other	<b><u>3,481</u></b>	<b><u>3,814</u></b>
	<b><u>48,411</u></b>	<b><u>43,369</u></b>
<b>6. NET INCOMING RESOURCES FOR THE YEAR</b>		
The net incoming resources for the year is stated after charging		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	<b>4,721</b>	5,585
Independent examiner's fees	<b>3,000</b>	3,000
	<b><u>7,721</u></b>	<b><u>8,585</u></b>
<b>7. STAFF COSTS AND TRUSTEES' REMUNERATION</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>89,376</b>	76,985
Employer's pension contributions	<b>3,397</b>	1,170
	<b><u>92,773</u></b>	<b><u>78,155</u></b>

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31<sup>ST</sup> JULY 2022

The trustees were not paid or reimbursed for expenses during the year.

The average number of employees (including part time and casual staff but excluding trustees) during the year was made up as follows

	2022	2021
Administration and counselling	6	5
Fundraising	1	1
	6	6

#### 8. TANGIBLE ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
<b>COST:</b>			
At 1 <sup>st</sup> August 2021	29,171	30,963	60,134
	29,171	30,963	60,134
<b>DEPRECIATION:</b>			
At 1 <sup>st</sup> August 2021	8,751	23,749	32,500
Charge for the year	2,917	1,804	4,721
	11,668	25,553	37,221
<b>NET BOOK VALUE:</b>			
At 31 <sup>st</sup> July 2022	17,503	5,410	22,913
	17,503	5,410	22,913
At 31 <sup>st</sup> July 2021	20,420	7,214	27,634
	20,420	7,214	27,634

#### 9. DEBTORS AND PREPAYMENTS

	2022 £	2021 £
Other debtors	6,000	6,000
Prepayments	-	389
	6,000	6,389

Of the above, £6,000 (2021 - £6,000) is due in more than one year

#### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxes and social security costs	-	572
Creditors, accruals and deferred income	11,550	49,943
	11,550	50,515

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2022**

**11. RESTRICTED FUNDS**

There were no Restricted Funds held by the charity during the year or at 31 July 2022.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
Fixed assets	22,913	-	22,913	27,634
Current assets	95,392	-	95,392	115,331
Current liabilities	(11,050)	-	(11,050)	(50,515)
	<u>107,295</u>	<u>-</u>	<u>107,295</u>	<u>92,450</u>

**13. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £2,619 (2021 - £1,170).

**14. OPERATING LEASE COMMITMENTS**

The total future minimum lease payments under non-cancellable operating leases that expire in more than 5 years is £197,830 (2021 - £226,080).

**15. RELATED PARTY TRANSACTIONS**

**Control**

Control of the charity rests with the trustees

**Related Party Transactions**

There were no related party transactions during the year that are required to be reported.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**YEAR ENDED 31<sup>ST</sup> JULY 2022**

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 31<sup>st</sup> July 2022, which are set out on pages 6 to 14.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (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 ('the 2006 Act').

Having satisfied myself that the financial statements of the company 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 your company's financial statements as 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.

**INDEPENDENT EXAMINER'S STATEMENT**

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 company as required by section 386 of the 2006 Act; or
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 2006 Act 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) (effective 1 January 2019).

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.

*Brebners*

**For BREBNERS**  
Chartered Accountants

1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

08-Dec-22  
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**TUNBRIDGE WELLS COUNSELLING CENTRE**

England & Wales - Charity number 1039911

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# Accounts

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**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 21**

**Charity Number 1039911**  
**Company Registration Number 2757675**

**BREBNERS**  
Chartered Accountants  
1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

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# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

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### **CONSTITUTION**

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 2757675.

### **DIRECTORS AND TRUSTEES**

The directors and trustees serving during the year and since the year end were as follows:

Mr C.H. Marshall (Chairman)  
Mr K.D. Balaam  
Mr D.F.G. Butlin  
Mrs A.M. Daines  
Mr T.J. Hawkins (Appointed – 17 December 2020)  
Mrs F.M. Rae  
Mr J. Osborne  
Dr A. Middleton (Appointed – 18 December 2021)

Ms E.M.T. Pearce served as company secretary throughout the year under review.

### **REGISTERED OFFICE**

Richmond Terrace,  
49 London Road,  
Tunbridge Wells,  
Kent.  
TN1 1DT.

### **INDEPENDENT EXAMINER**

Brebners  
1 Suffolk Way,  
Sevenoaks,  
Kent,  
TN13 1YL.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> July 2021.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> October 1992 and registered as a charity on 1<sup>st</sup> August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of trustees**

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

#### **Trustees' induction and training**

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

#### **Risk management**

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

#### **Organisation structure**

A Board of trustees, currently made up of eight members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is responsible for its day to day running. The Head of Centre is responsible to the trustees.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

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### **Related parties**

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

### **OBJECTIVES AND ACTIVITIES**

The Charity is now in its 33rd operational year. It operates out of refurbished and functional space in Central Tunbridge Wells. Following the onset of the COVID-19 pandemic, the Charity has evolved a strategy for activities in the Centre which take account fully of Government mandated guidelines and in investment in air purification technologies to minimise the risk of airborne infection.

Its objectives have remained consistent throughout this time, together with its strategy to achieve them. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health. In this period the Charity extended its brief to address a need in the community to provide bereavement support for children and young people – a specialist form of wellbeing intervention.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy (“BACP”). In this period the Charity was audited by the BACP with respect to both the training and the counselling services and retained accredited status in both cases in spite of more stringent demands and standards.

### **ACHIEVEMENTS AND PERFORMANCE**

The events of the year under review have again been dominated by COVID-19. With a clear strategy already in place at the beginning of August 2020, the Centre has continued to fulfil its roles as provider of counselling services and of training courses, although as initiated in the first half of 2020, we were unable to return readily to “business as usual”, a situation that has continued throughout the period under review and thereafter. It is disappointing not to be able to report a return to the high levels of activity of pre March 2020. We have however seen an ongoing slow recovery in our levels of activity and increasing demand for our counselling and training competences.

The Centre transformed its methods of operation within a very short time frame; no staff were furloughed, rather new ways of remote working were initiated, trained and implemented across the workforce to ensure that clinical standards could be maintained and the Charity could continue to offer much needed support in the community during the challenging circumstances dictated by lockdown.

For its counselling services, the Charity experienced a levelling off in the number of counselling sessions held during the year to a total of 3012 (2019 – 3,934; 2020- 3,370). Income from counselling in the year was £111,191 (2019 - £130,185; 2020 - £98,760) continuing to show the impact of the pandemic which continued to affect the delivery of our services whether by telephone, online (by Zoom) or face-to-face. We are pleased to see a growing recovery towards our pre-pandemic levels despite the great uncertainty of the last 18 months.

Having paused training for a term during the earliest months of lockdown to devise methods of remote course delivery to maintain the Centre’s own standards as well as those demanded by the BACP, pre COVID levels of activity have now resumed. Revenues from training were £72,796 for the year (2019 - £64,995; 2020 – £68,875), a further increase of 6% on the previous year reflecting the sustained interest in the Centre’s courses for professional counselling training. The number of trainees in our Certificate and Diploma courses for 2021/22 is 28, an increase of 11% from 2020/21.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

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As in the first 6 months of the pandemic, where critical support from our donors gave us the confidence to invest in the right resources, technology and processes to ensure a sustainable business, we are grateful for the continuing and new support from charitable organisations that have chosen to support our activities, as listed in Note 5 to the accounts attached. Such levels of support are critical to our ability to provide the highest quality counselling at a modest price to those unable to pay the full market price for such important and often transformative care. This has been more so than in previous years in terms of sustaining the Charity's cashflow whilst service provision has evolved and responded to the issues and needs of the pandemic.

The trustees and management team of the Charity continue to take actions to improve the quality and relevance of services offered and to ensure financial resources are controlled without compromising professional standards or integrity.

#### **FINANCIAL REVIEW**

The statements of financial activities is set out on pages 6 and 7.

The financial performance of the Charity has continued to be impacted by the uncertainties of the social environment in which we operate. However, full year (still heavily affected) revenues for charitable activities for 2020/21 were up by 10.3% on 2019/20, a recovery of over 60% of the decline between 2018/19 and 2019/20. With prospects of a more stable operating environment in the future, we expect to see ongoing growth in revenues towards pre-pandemic levels.

The Charity did not avail itself of the Government's furlough provisions, and despite some deferrals of rent and service charges agreed with the landlord at the outset of the pandemic, is now fully up to date on such property related payments. The increase in creditors at the 31st July 2021 primarily reflects payments in advance from students for 2021/22 training courses and a substantial contract payment in advance for counselling services that commenced in the year under review and for which further professional services are still to be taken from us.

The Board is confident for the future that the organisation has the appropriate personnel and business strategy in place to deliver higher revenues and a further surplus now that we have commenced the return to operating in person from the Centre and that clients are willing to meet their counselling needs through meeting counsellors face-to-face or on-line.

#### **Investment powers**

Under the Memorandum and Articles of Association, the Charity's trustees are empowered to make investments that are appropriate in the pursuit of the Charity's objectives which the trustees see fit.

#### **Reserves policy**

The Trustees have forecast the level of free reserves that the charity requires to sustain its operations in normal conditions to be the equivalent of 3 months expenditure (£59,000). The trustees are confident that a level of free reserves of at least this amount can be maintained within the current business plan. Activity since 31<sup>st</sup> July 2021 has continued to show growth in all sectors of the Charity's service offerings, together with satisfactory levels of surplus.

#### **PUBLIC BENEFIT**

The Charity provides access to counselling to all members of its community aiming to make this available to those who would otherwise be unable to access counselling due to financial constraint. The service offers counselling on an open-ended basis which is not available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The charity liaises with other local health providers and specialist wellbeing and mental health support centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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### FUTURE PLANS

Operating against a general level of uncertainty with respect to the pandemic has meant that future plans continue to be under constant revision. What has become clear in this time is that mental health and wellbeing in the community has never been more important and is now part of the public debate and ongoing conversation. We believe that the lessons learned in the day-to-day environment of our activities during the last 2 years will be invaluable as new constraints and operational changes become part of our operational environment.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

### TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the Trustees' Annual 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, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP (FRS 102) (effective 1 January 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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.

### SMALL COMPANY PROVISIONS

The report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the trustees

C.H. Marshall  
Trustee

K.D. Balaam  
Trustee

16 March 2022.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	43,369	-	43,369	81,659
Charitable activities	184,316	-	184,316	166,807
Investments	9	-	9	221
Other	1,620	-	1,620	1,525
<b>TOTAL INCOMING RESOURCES</b>	<b>229,314</b>	<b>-</b>	<b>229,314</b>	<b>250,212</b>
<b>EXPENDITURE ON:</b>				
<b>Charitable activities</b>				
Direct charitable expenditure				
Rent and service charges	43,676	-	43,676	39,582
Cleaning	2,520	-	2,520	4,120
Telephone	1,710	-	1,710	1,525
Repairs and replacements	-	-	-	2,148
Printing, stationery & postage	1,943	-	1,943	3,601
Depreciation	5,585	-	5,585	3,707
General expenses (including office relocation)	4,774	-	4,774	9,386
Staff costs	73,371	-	73,371	68,887
Supervision costs	32,567	-	32,567	29,503
Intake costs	1,240	-	1,240	1,560
Counsellor costs	19,448	-	19,448	17,450
Seminar tutor costs	31,748	-	31,748	20,346
Bank and credit card processing charges	315	-	315	333
Room hire	1,517	-	1,517	640
Accountancy, independent examination and pensions advice	3,000	-	3,000	3,000
Legal and professional fees (including website upgrade)	6,019	-	6,019	2,895
BACP & Westminster Pastoral Foundation	319	-	319	589
Capitation & affiliation fees				
	<b>229,752</b>	<b>-</b>	<b>229,752</b>	<b>209,272</b>
<b>Raising funds</b>				
Fundraising staff costs	4,784	-	4,784	4,164
Advertising and PR	3,151	-	3,151	-
	<b>7,935</b>	<b>-</b>	<b>7,935</b>	<b>4,164</b>

**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**  
**INCOME AND EXPENDITURE ACCOUNT) (continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021**

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Total £
<b>TOTAL RESOURCES EXPENDED</b>	<u>237,687</u>	<u>-</u>	<u>237,687</u>	<u>213,436</u>
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<u>(8,373)</u>	<u>-</u>	<u>(8,373)</u>	<u>36,776</u>
<b>TOTAL FUNDS BROUGHT FORWARD AT 1<sup>ST</sup> AUGUST 2020</b>	<u>100,823</u>	<u>-</u>	<u>100,823</u>	<u>64,047</u>
<b>TOTAL FUNDS CARRIED FORWARD AT 31<sup>ST</sup> JULY 2021</b>	<u><u>92,450</u></u>	<u><u>-</u></u>	<u><u>92,450</u></u>	<u><u>100,823</u></u>

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**

**31<sup>ST</sup> JULY 2021**

	Notes	£	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>						
Tangible assets	8		27,634			25,707
<b>CURRENT ASSETS</b>						
Debtors and prepayments	9	6,389			6,389	
Cash at bank and in hand		108,942			92,601	
			115,331		98,990	
<b>CREDITORS: Amounts falling due within one year</b>	10	(50,515)			(23,874)	
<b>NET CURRENT ASSETS</b>			<u>64,816</u>			<u>75,116</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>92,450</u>			<u>100,823</u>
<b>FUNDS</b>						
Unrestricted funds			92,450			100,823
Restricted funds	11		-			-
<b>TOTAL FUNDS</b>			<u>92,450</u>			<u>100,823</u>

For the year ending 31<sup>st</sup> July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i.) The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- (ii.) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the directors and trustees and authorised for issue on 16 March 2022 and signed on their behalf by:

C.H. Marshall  
Trustee

K.D. Balaam  
Trustee

Company Registration Number: 2757675

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2021

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### 1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The liability of each member does not exceed £1. The address of the registered office is Richmond Terrace, 49 London Road, Tunbridge Well, Kent, TN1 1DT.

### 2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the Covid-19 pandemic and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

Whilst it is likely that the current financial year will show a decrease in the level of the charity's activities, the trustees remain confident in its long term future and, thus, have adopted the going concern basis for the preparation of these financial statements.

#### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2021

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### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets, other than freehold land, over their expected useful lives. The rates generally applicable are

Office equipment	-	25% per annum on book value
Leasehold improvements	-	equally over the remaining period of the lease

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### Taxation

As a registered charity which uses the whole amount of its total incoming resources in furtherance of its charitable objectives, the company is not liable to direct taxation.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Trade and other debtors

Trade and other debtors are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2021

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### Related parties

For the purposes of these financial statements, a party is considered to be related to the Company if:

- (i) the party has the ability, directly or indirectly, through one or more intermediaries, to control the Company or exercise significant influence over the company in making financial and operating policy decisions, or has joint control over the Company;
- (ii) the Company and the party are subject to common control;
- (iii) the party is an associate of the Company or a joint venture in which the Company is a venturer;
- (iv) the party is a member of key management personnel of the Company or the Company's parent, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;
- (v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals;
- (vi) the party is a post-employment benefit plan which is for the benefit of employees of the Company or of any entity that is a related party of the Company; or
- (vii) the party, or any member of a group of which it is part, provides key management personnel services to the company or its parent.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of Unrestricted Funds was

	<b>2021</b>	2020
	%	%
Counselling	<b>60.5</b>	54.4
Courses	<b><u>39.5</u></b>	<u>45.6</u>
	<b><u>100.0</u></b>	<u>100.0</u>

All activities were carried out in the United Kingdom.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2021**

<b>5. DONATIONS AND LEGACIES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Association of Mental Health Providers (Mind)	1,500	13,500
National Lottery community funding	-	10,000
TWBC discretionary grant scheme	-	10,000
Groundwork UK	8,000	-
Hollick Family Trust	5,000	5,000
The Taylor Family Foundation	-	5,000
Anton Jeurgens Charitable Trust	-	4,000
Kent Community Foundation	4,000	-
The Mrs Smith and Mount Trust	3,000	-
Tunbridge Wells Harriers	2,000	1,850
Skinner's Smythe	2,000	-
Emergency Coronavirus Fund Kent Community	-	2,500
Charles & Sue Marshall Charitable Trust	-	2,500
Edward Gosling Foundation	-	2,000
The 29 <sup>th</sup> May 1961 Charitable Trust	2,000	2,000
Albert Hunt Foundation	2,000	-
Sussex Community Fund	2,000	-
Colyer Fergusson Charitable Trust	-	2,000
Sainsburys	-	1,700
RG Hill Charitable Trust	1,500	-
Kent Community Fund	1,500	-
Co-Op Community Fund	1,390	959
Waitrose Community Fund	1,165	-
SMB Charitable Trust	-	1,000
Cole Trust	1,000	800
Arnold Clarke Community Fund	1,000	-
Matthews Wrightson Charitable Trust	500	-
Littledown Trust	-	500
West Kent (Linda Hogan Community Fund)	-	500
One Stop Community Grants Scheme	-	500
Sundry other	<u>3,814</u>	<u>15,350</u>
	<u>43,369</u>	<u>81,659</u>
<b>6. NET INCOMING RESOURCES FOR THE YEAR</b>		
The net incoming resources for the year is stated after charging		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation	5,585	3,707
Independent examiner's fees	3,000	3,000
	<u>          </u>	<u>          </u>
<b>7. STAFF COSTS AND TRUSTEES' REMUNERATION</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	76,985	72,002
Employer's pension contributions	1,170	1,049
	<u>78,155</u>	<u>73,051</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2021**

The trustees were not paid or reimbursed for expenses during the year.

The average number of employees (including part time and casual staff but excluding trustees) during the year was made up as follows

	2021	2020
Administration and counselling	5	6
Fundraising	1	1
	<u>        </u>	<u>        </u>

**8. TANGIBLE ASSETS**

	Leasehold Improvements £	Office Equipment £	Total £
<b>COST:</b>			
At 1 <sup>st</sup> August 2020	29,171	23,451	52,622
Additions	-	7,512	7,512
	<u>        </u>	<u>        </u>	<u>        </u>
<b>At 31<sup>st</sup> July 2021</b>	<b><u>29,171</u></b>	<b><u>30,963</u></b>	<b><u>60,134</u></b>
<b>DEPRECIATION:</b>			
At 1 <sup>st</sup> August 2020	5,834	21,081	26,915
Charge for the year	2,917	2,668	5,585
	<u>        </u>	<u>        </u>	<u>        </u>
<b>At 31<sup>st</sup> July 2021</b>	<b><u>8,751</u></b>	<b><u>23,749</u></b>	<b><u>32,500</u></b>
<b>NET BOOK VALUE:</b>			
<b>At 31<sup>st</sup> July 2021</b>	<b><u>20,420</u></b>	<b><u>7,214</u></b>	<b><u>27,634</u></b>
At 31 <sup>st</sup> July 2020	<u>23,337</u>	<u>2,370</u>	<u>25,707</u>

**9. DEBTORS AND PREPAYMENTS**

	2021 £	2020 £
Other debtors	6,000	6,000
Prepayments	<u>389</u>	<u>389</u>
	<u>6,389</u>	<u>6,389</u>

Of the above, £6,000 (2020 - £6,000) is due in more than 12 months.

**10. CREDITORS**

	2021 £	2020 £
Taxes and social security costs	834	159
Creditors, accruals and deferred income	<u>49,681</u>	<u>23,715</u>
	<u>50,515</u>	<u>23,874</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2021**

**11. RESTRICTED FUNDS**

There were no Restricted Funds held by the charity during the year or at 31 July 2021.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
Fixed assets	27,634	-	27,634	25,707
Current assets	115,331	-	115,331	98,990
Current liabilities	(50,515)	-	(50,515)	(23,874)
	<u>92,450</u>	<u>-</u>	<u>92,450</u>	<u>100,823</u>

**13. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £1,170 (2020 - £1,049).

**14. OPERATING LEASE COMMITMENTS**

The total future minimum lease payments under non-cancellable operating leases that expire in more than 5 years is £226,080 (2020 - £254,340).

**15. RELATED PARTY TRANSACTIONS**

**Control**

Control of the charity rests with the trustees

**Related Party Transactions**

There were no related party transactions during the year that are required to be reported.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**YEAR ENDED 31<sup>ST</sup> JULY 2021**

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 31<sup>st</sup> July 2021, which are set out on pages 6 to 14.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (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 ('the 2006 Act').

Having satisfied myself that the financial statements of the company 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 your company's financial statements as 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.

**INDEPENDENT EXAMINER'S STATEMENT**

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 company as required by section 386 of the 2006 Act; or
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 2006 Act 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) (effective 1 January 2019).

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.

**Martin N. Widdowson**

**For BREBNERS**  
Chartered Accountants

1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

21 March 2022.

**TUNBRIDGE WELLS COUNSELLING CENTRE**

England & Wales - Charity number 1039911

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# Accounts

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**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 20**

**Charity Number 1039911**  
**Company Registration Number 2757675**

**BREBNERS**  
Chartered Accountants  
1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

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**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

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**CONSTITUTION**

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 2757675.

**DIRECTORS AND TRUSTEES**

The directors and trustees serving during the year and since the year end were as follows:

Mr C.H. Marshall (Chairman)  
Mr K.D. Balaam  
Mr D.F.G. Butlin (Appointed – 1 April 2020)  
Mrs A.M. Daines  
Mr T.J. Hawkins (Appointed – 17 December 2020)  
Mrs F.M. Rae  
Mr J. Osborne

Ms E.M.T. Pearce served as company secretary throughout the year under review.

**REGISTERED OFFICE**

Richmond Terrace,  
49 London Road,  
Tunbridge Wells,  
Kent.  
TN1 1DT.

**INDEPENDENT EXAMINER**

Brebners  
1 Suffolk Way,  
Sevenoaks,  
Kent,  
TN13 1YL.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> July 2020.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> October 1992 and registered as a charity on 1<sup>st</sup> August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of trustees**

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

#### **Trustees' induction and training**

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

#### **Risk management**

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

#### **Organisation structure**

A Board of trustees, made up of seven members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is responsible for its day to day running. The Head of Centre is responsible to the trustees.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

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### **Related parties**

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

### **OBJECTIVES AND ACTIVITIES**

The Charity is now in its 32nd operational year. Its objectives have remained consistent throughout this time, together with its strategy to achieve them. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health. In this period the Charity extended its brief to address a need in the community to provide bereavement support for children and young people – a specialist form of provision.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy (“BACP”). In this period the Charity was audited by the BACP with respect to both the training and the counselling services and retained accredited status in both cases in spite of more stringent demands and standards.

At the start of the year the Centre successfully relocated to premises in central Tunbridge Wells which have afforded increased capacity for counselling of approximately 60 hours per week.

### **ACHIEVEMENTS AND PERFORMANCE**

The year under review has been one of two halves – the periods before and after March 2020; this being the point at which the Centre, in line with government directives, closed in-person operations as a result of the Covid-19 pandemic. Levels of activity, both in counselling and training prior to this, continued the trend established in the previous year in demonstrating growth, however the significant disruption associated with the pandemic between 1 April and 31 July 2020 truncated this growth and repositioned the management imperative away from strategic development towards maintenance of core operations.

The Centre transformed its methods of operation within a very short time frame; no staff were furloughed, rather new ways of remote working were initiated, trained and implemented across the workforce to ensure that clinical standards could be maintained and the Charity could continue to offer much needed support in the community during the challenging circumstances dictated by lockdown.

For its counselling services, the Charity experienced a levelling off in the number of counselling sessions held during the year to a total of 3,370 (2019 – 3,934). Income from counselling in the year was £98,760 (2019 - £130,185) reflecting the impact of the pandemic which reduced the number of sessions taking place between April and July 2020 to approximately 60% of normal levels as the method of working changed from in person sessions to telephone sessions, and a number of clients were unable to continue to engage with us.

The Charity paused training for a while during lockdown to devise methods of remote course delivery to maintain the Centre’s own standards as well as those demanded by the BACP. This meant operational disruption but there has been little impact in terms of income and revenues from training were £68,875 for the year (2019 - £64,995), an increase of 6% reflecting the sustained interest in the Centre’s courses for professional counselling training.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

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We are grateful for the continuing and new support from charitable organisations that have chosen to support our activities, as listed in Note 5 to the accounts attached. Such levels of support are critical to our ability to provide the highest quality counselling at a modest price to those unable to pay the full market price for such important and often transformative care. This has been more so than in previous years in terms of sustaining the Charity's cashflow whilst service provision has evolved and responded to the issues and needs of the pandemic.

The trustees and management team of the charity continue to take actions to improve the quality and relevance of services offered and to ensure financial resources are controlled without compromising professional standards or integrity.

#### **FINANCIAL REVIEW**

The statements of financial activities is set out on pages 6 and 7.

After the strong uplift in activity in the last reported year to 31<sup>st</sup> July 2019, in the year under review activity has continued with some stability in spite of the significant challenges presented by the pandemic.

The Charity has managed its cost base effectively through the pandemic thus far, and is responding to the increased awareness of, and need for, support for mental health and emotional wellbeing. We are have maintained the quality of what we deliver and are starting to embrace new ways of working to embed them into our core offering over the long term.

The Board is confident for the future that the organisation has the appropriate personnel and business strategy in place to deliver higher revenues and a further surplus now that we are returning to operating in person from the Centre.

#### **Investment powers**

Under the Memorandum and Articles of Association, the Charity's trustees are empowered to make investments that are appropriate in the pursuit of the Charity's objectives which the trustees see fit.

#### **Reserves policy**

The Trustees have forecast the level of free reserves the charity requires to sustain its operations in normal conditions to be the equivalent of 3 months expenditure (£52,000 (after adjusting for one-off costs in 2019 for the office move)). The trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan now that the capital costs of moving office, a total of approximately £40,000, have been expended. Activity since the end of the period under review has continued to show growth and satisfactory levels of surplus.

#### **PUBLIC BENEFIT**

The Charity provides access to counselling to all members of its community aiming to make this available to those who would otherwise be unable to access counselling due to financial constraint. The service offers counselling on an open-ended basis which is not available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The charity liaises with other local health providers and specialist counselling centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES (*continued*)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

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### **FUTURE PLANS**

Operating against a general level of uncertainty with respect to the pandemic has meant that future plans have been under constant revision. What has become clear in this time is that mental health and wellbeing in the community has never been more important and is now part of the public debate and ongoing conversation.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the Trustees' Annual 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, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP (FRS 102) (effective 1 January 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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.

### **SMALL COMPANY PROVISIONS**

The report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the trustees

C.H. Marshall  
Trustee

K.D. Balaam  
Trustee

28 July 2021.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

	Unrestricted Funds £	2020 Restricted Funds £	Total £	2019 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	81,659	-	81,659	37,536
Charitable activities	166,807	-	166,807	195,180
Investments	221	-	221	202
Other	1,525	-	1,525	1,370
	<u>250,212</u>	<u>-</u>	<u>250,212</u>	<u>234,288</u>
<b>EXPENDITURE ON:</b>				
<b>Charitable activities</b>				
Direct charitable expenditure				
Rent and service charges	39,582	-	39,582	15,362
Light & heat	-	-	-	1,267
Cleaning	4,120	-	4,120	4,290
Telephone	1,525	-	1,525	1,420
Repairs and replacements	2,148	-	2,148	8,384
Printing, stationery & postage	3,601	-	3,601	3,406
Depreciation	3,707	-	3,707	3,477
General expenses (including office relocation)	9,386	-	9,386	7,158
Staff costs	68,887	-	68,887	65,342
Supervision costs	29,503	-	29,503	31,461
Intake costs	1,560	-	1,560	3,165
Counsellor costs	17,450	-	17,450	17,905
Seminar tutor costs	20,346	-	20,346	39,328
Bank and credit card processing charges	333	-	333	418
Room hire	640	-	640	968
Accountancy, independent examination and pensions advice	3,000	-	3,000	2,880
Legal and professional fees	2,895	-	2,895	1,830
BACP & Westminster Pastoral Foundation	589	-	589	1,689
Capitation & affiliation fees				
	<u>209,272</u>	<u>-</u>	<u>209,272</u>	<u>209,750</u>
<b>Raising funds</b>				
Fundraising costs	-	-	-	-
Fundraising staff costs	4,164	-	4,164	8,607
Advertising	-	-	-	-
	<u>4,164</u>	<u>-</u>	<u>4,164</u>	<u>8,607</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**  
**INCOME AND EXPENDITURE ACCOUNT) (continued)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2020**

	Unrestricted Funds £	2020 Restricted Funds £	Total £	2019 Total £
<b>TOTAL RESOURCES EXPENDED</b>	<b>213,436</b>	-	<b>213,436</b>	218,357
<b>NET INCOME FOR THE YEAR</b>	<b>36,776</b>	-	<b>36,776</b>	15,931
<b>TOTAL FUNDS BROUGHT FORWARD AT 1<sup>ST</sup> AUGUST 2019</b>	<b>64,047</b>	-	<b>64,047</b>	48,116
<b>TOTAL FUNDS CARRIED FORWARD AT 31<sup>ST</sup> JULY 2020</b>	<b>100,823</b>	-	<b>100,823</b>	64,047

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**

**31<sup>ST</sup> JULY 2020**

	Notes	£	2020	£	2019	£
<b>FIXED ASSETS</b>						
Tangible assets	8			25,707		27,928
<b>CURRENT ASSETS</b>						
Debtors and prepayments	9	6,389			9,339	
Cash at bank and in hand		92,601			49,103	
			98,990		58,442	
<b>CREDITORS: Amounts falling due within one year</b>	10	(23,874)			(22,323)	
<b>NET CURRENT ASSETS</b>				75,116		36,119
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				100,823		64,047
<b>FUNDS</b>						
Unrestricted funds				100,823		64,047
Restricted funds	11			-		-
<b>TOTAL FUNDS</b>				100,823		64,047

For the year ending 31<sup>st</sup> July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i.) The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- (ii.) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the directors and trustees and authorised for issue on 28 July 2021 and signed on their behalf by:

C.H. Marshall  
Trustee

K.D. Balaam  
Trustee

Company Registration Number: 2757675

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2020

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### 1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The liability of each member does not exceed £1. The address of the registered office is Richmond Terrace, 49 London Road, Tunbridge Well, Kent, TN1 1DT.

### 2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the Covid-19 pandemic and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

Whilst it is likely that the current financial year will show a decrease in the level of the charity's activities, the trustees remain confident in its long term future and, thus, have adopted the going concern basis for the preparation of these financial statements.

#### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2020

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### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets, other than freehold land, over their expected useful lives. The rates generally applicable are

Office equipment	-	25% per annum on book value
Leasehold improvements	-	equally over the remaining period of the lease

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### Taxation

As a registered charity which uses the whole amount of its total incoming resources in furtherance of its charitable objectives, the company is not liable to direct taxation.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Trade and other debtors

Trade and other debtors are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2020

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### Related parties

For the purposes of these financial statements, a party is considered to be related to the Company if:

- (i) the party has the ability, directly or indirectly, through one or more intermediaries, to control the Company or exercise significant influence over the company in making financial and operating policy decisions, or has joint control over the Company;
- (ii) the Company and the party are subject to common control;
- (iii) the party is an associate of the Company or a joint venture in which the Company is a venturer;
- (iv) the party is a member of key management personnel of the Company or the Company's parent, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;
- (v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals;
- (vi) the party is a post-employment benefit plan which is for the benefit of employees of the Company or of any entity that is a related party of the Company; or
- (vii) the party, or any member of a group of which it is part, provides key management personnel services to the company or its parent.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of Unrestricted Funds was

	2020 %	2019 %
Counselling	54.4	66.7
Courses	<u>45.6</u>	<u>33.3</u>
	<u>100.0</u>	<u>100.0</u>

All activities were carried out in the United Kingdom.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2020**

<b>5. DONATIONS AND LEGACIES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Association of Mental Health Providers (Mind)	13,500	-
National Lottery community funding	10,000	-
TWBC discretionary grant scheme	10,000	-
Clothworker's Foundation (office refurbishment)	-	7,050
Hollick Family Trust	5,000	-
The Gatwick Foundation	-	5,000
The Taylor Family Foundation	5,000	-
Anton Jeurgens Charitable Trust	4,000	-
Truemark Trust	-	4,000
Louise & Keith Balaam	-	2,800
Tunbridge Wells Harriers	1,850	3,000
Iron Bridge Trust	-	2,000
ACT Foundation	-	2,500
Emergency Coronavirus Fund Kent Community	2,500	-
Charles & Sue Marshall Charitable Trust	2,500	-
Edward Gosling Foundation	2,000	-
The 29 <sup>th</sup> May 1961 Charitable Trust	2,000	-
Colyer Fergusson Charitable Trust	2,000	-
Sainsburys	1,700	-
John Osborne	-	1,576
SMB Charitable Trust	1,000	-
Sir Thomas Smythe's Charity	-	1,000
Albert Hunt Trust	-	1,000
Co-Op Community Charity Donation	959	-
Cole Trust	800	600
Great Stone Bridge Trust of Edenbridge	-	500
Matthews Wrightson Charitable Trust	-	500
Littledown Trust	500	-
The Tory Family Foundation	-	500
West Kent (Linda Hogan Community Fund)	500	500
One Stop Community Grants Scheme	500	-
Sundry other	<u>15,350</u>	<u>5,010</u>
	<u>81,659</u>	<u>37,536</u>
<b>6. NET INCOMING RESOURCES FOR THE YEAR</b>		
The net incoming resources for the year is stated after charging		
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation	3,707	3,477
Independent examiner's fees	3,000	2,880
	<u>6,707</u>	<u>6,357</u>
<b>7. STAFF COSTS AND TRUSTEES' REMUNERATION</b>		
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	72,002	73,004
Employer's pension contributions	1,049	945
	<u>73,051</u>	<u>73,949</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2020**

The trustees were not paid or reimbursed for expenses during the year.

The average number of employees (including part time and casual staff but excluding trustees) during the year was made up as follows

	2020	2019
Administration and counselling	6	6
Fundraising	1	1
	6	6

**8. TANGIBLE ASSETS**

	Leasehold Improvements £	Office Equipment £	Total £
<b>COST:</b>			
At 1 <sup>st</sup> August 2019	29,171	21,965	51,136
Additions	-	1,486	1,486
	<u>29,171</u>	<u>23,451</u>	<u>52,622</u>
<b>DEPRECIATION:</b>			
At 1 <sup>st</sup> August 2019	2,917	20,291	23,208
Charge for the year	2,917	790	3,707
	<u>5,834</u>	<u>21,081</u>	<u>26,915</u>
<b>NET BOOK VALUE:</b>			
At 31 <sup>st</sup> July 2020	23,337	2,370	25,707
	<u>26,254</u>	<u>1,674</u>	<u>27,928</u>

**9. DEBTORS AND PREPAYMENTS**

	2020 £	2019 £
Other debtors	6,000	6,000
Prepayments	<u>389</u>	<u>3,339</u>
	<u>6,389</u>	<u>9,339</u>

Of the above, £6,000 (2019 - £6,000) is due in more than 12 months.

**10. CREDITORS**

	2020 £	2019 £
Taxes and social security costs	159	703
Creditors, accruals and deferred income	<u>23,715</u>	<u>21,620</u>
	<u>23,874</u>	<u>22,323</u>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2020**

**11. RESTRICTED FUNDS**

There were no Restricted Funds held by the charity during the year or at 31 July 2020.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>	<b>2020 Restricted Funds</b>	<b>Total</b>	<b>2019 Total</b>
Fixed assets	25,707	-	25,707	27,928
Current assets	98,990	-	98,990	58,442
Current liabilities	(23,874)	-	(23,874)	(22,323)
	100,823	-	100,823	64,047
	100,823	-	100,823	64,047

**13. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £1,049 (2019 - £945).

**14. OPERATING LEASE COMMITMENTS**

The total future minimum lease payments under non-cancellable operating leases that expire in more than 5 years is £254,340 (2019 - £282,600).

**15. RELATED PARTY TRANSACTIONS**

**Control**

Control of the charity rests with the trustees

**Related Party Transactions**

There were no related party transactions during the year that are required to be reported upon.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**YEAR ENDED 31<sup>ST</sup> JULY 2020**

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 31<sup>st</sup> July 2020, which are set out on pages 6 to 14.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (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 ('the 2006 Act').

Having satisfied myself that the financial statements of the company 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 your company's financial statements as 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.

**INDEPENDENT EXAMINER'S STATEMENT**

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 company as required by section 386 of the 2006 Act; or
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 2006 Act 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) (effective 1 January 2019).

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.

**Martin N. Widdowson**

**For BREBNERS**  
Chartered Accountants

1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

28 July 2021.