

NEW ROMNEY COUNSELLING SERVICES LIMITED

Company Number : 04010166

Registration Charity Number : 1086776

ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

NEW ROMNEY COUNSELLING SERVICES LIMITED

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**NEW ROMNEY COUNSELLING SERVICES LIMITED
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees and directors

Rosalind Russell
Susan Doyle
Virginia Godden
Janet Leavey
Richard McQuirke
Ken Russell-Pollock

Other member

Andrew Dennis

Company Secretary

Rosalind Russell

Company registration number

04010166

Registered Charity number

1086776

Registered office

45 High Street
New Romney
Kent
TN28 8AH

Website

www.newromneycounsellingservices.co.uk

Trading name

The charity shop trades under the name 'Faith, Hope & Charity'

Independent examiner

Daniel Valentine, ACA, Begbies Chartered Accountants, Unit 14, Park Barn, Evegate Business Park, Ashford TN25 6SX

Bankers

Natwest Bank – 20 High Street, Ashford, Kent. TN24 8SH
CAF Bank Ltd – 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 45Q
Charity Bank Limited – 194 High Street, Tonbridge, Kent. TN9 1BE

NEW ROMNEY COUNSELLING SERVICES LIMITED
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees, who are also members and directors of the charitable company for the purposes of the Companies Act, submit their annual report and accounts for the year ended 30 September 2023.

The Trustees confirm that the Annual Report and Accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* published on 16 July 2014.

Objectives and activities for the public benefit

The charity's objectives (as amended on 10 May 2013) are:

- To relieve persons who are mentally or emotionally disturbed or distressed by the provision of a counselling service for such persons.
- To advance education by conducting, where appropriate, study and research into methods of treatment of such persons and to publish the useful results of such study and research.
- To advance education by training persons in counselling so that they may assist in the treatment of persons suffering from mental or emotional disorders or problems.

The charity's trustees have complied with their duty in Section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance published by the Charity Commission.

Achievements, performance and plans for future periods.

In the period covered by this report, **429** assessments were conducted and our team of **30** counsellors delivered **8551** sessions. In addition to our existing clients, many of whom are receiving longer term therapy, we were able to offer counselling to **398** new clients (324 adults and 74 children).

NRCS has experienced a challenging year as demand for counselling services increases and during the period of this report, we have unfortunately seen a significant reduction in the number of counsellors working with us due to financial pressures driven by cost-of-living increases. Counsellors can earn more money working in private practice and are having to make difficult choices regarding 'low cost' sessions that they are able to provide. 30 counsellors are presently working with the charity, down from 42 previously.

The headline figures reflect that the charity provided about 100 additional sessions than the previous year. It should be noted that the reduction in counsellors dropped sharply during the second half of the period under review with the knock-on effect resulting in a significantly longer waiting list of clients who have been assessed and are waiting to begin therapy. The waiting list has increased to about 50 clients, from about 35 throughout the previous year.

Client payments totalled £79,337 for the year, up from £67,785 previously. A more robust system for monitoring payments and following up on clients with outstanding payments has proved successful. Assessments also show an increase in clients who are in full-time employment and therefore pay the higher session donation of £25.

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The significant increase in sales performance at the Charity shop is a testament to the hard work and innovative strategies implemented by Siobhan, Rob, and the volunteers. By extending opening hours and adopting a proactive approach, they have effectively engaged with the community and maximized sales opportunities. Additionally, a strong and consistent social media campaign has played a vital role in increasing awareness, driving footfall, and ultimately boosting sales. It's particularly noteworthy that despite the ongoing economic challenges, the Charity shop has been able to thrive. The steady increase in footfall suggests that the community recognises the value offered by the shop, especially during times of financial strain.

Moving forward, it will be beneficial to continue leveraging these successful strategies while also exploring new avenues for growth and sustainability. This will include further optimising the social media campaign, expanding community outreach efforts, and perhaps diversifying the shop's offerings to cater to evolving consumer needs and preferences.

Overall, the impressive sales performance of the Charity shop reflects not only the dedication of the staff and volunteers but also the strong support and engagement of the community. By building upon this foundation, NRCS can continue to make a positive impact and generate vital funds to support its important work.

Thoros has yet again, received a rating of 'outstanding' from an external assessor from the National Counselling Society, reflecting the high quality of the counselling courses and CPD workshops offered by NRCS. However, the need to drop a planned course due to low enrolment figures underscore the challenges faced in balancing course offerings with student demand. Student income for the period under review totalled **£50,116** and expenditure **£53,693** recording a deficit of **£3,577**.

The insight that family budget pressures have led potential students to delay training, highlights the impact of economic conditions on educational decisions. Despite the deficit recorded in student income versus expenditure, it's positive to note that existing students are progressing to higher-level courses, indicating potential for increased income in the following year.

The early engagement from interested parties for lower-level courses is encouraging and supports optimism for a stronger performance in the future. It's crucial for NRCS to continue assessing market demand and adapting its course programs accordingly to ensure financial sustainability and meet the needs of prospective students.

Moreover, gaining a clearer understanding of expenditure is essential for effective financial management and planning. By identifying areas where costs can be optimized without compromising the quality of education provided, NRCS can work towards achieving a more balanced budget and maximizing resources.

Overall, while challenges such as low enrolment and financial deficits pose obstacles, the positive feedback from students and the strong interest in lower-level courses demonstrate potential for growth and improvement. With strategic planning and continued dedication to excellence, Thoros can build upon its successes and further enhance its reputation as a leading education centre in counselling.

NRCS has been proactive in adapting its funding strategy to the challenging economic conditions. Targeting smaller, unrestricted grants seems to have been effective in securing necessary funds to assist with general running costs. Siobhan's success in this area demonstrates the importance of strategic thinking and flexibility in fundraising efforts.

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Continuing to focus on securing smaller, unrestricted grants can provide stability for NRCS, especially during times of heightened competition for funding. Regular management meetings provide a valuable platform for ongoing evaluation and adjustment of the funding strategy based on real time feedback and changing circumstances.

By closely monitoring the effectiveness of this approach, NRCS can refine its tactics, identify areas for improvement, and capitalise on emerging opportunities in the grant funding arena. The Trustees understand the importance of remaining proactive and agile in the approach to fundraising, ensuring the organisations stability and ability to fulfil its mission despite economic challenges.

In summary, NRCS has faced significant challenges due to the current economic climate and the resulting increase in cost-of-living expenses. The reduction in counsellor numbers, coupled with rising demand for services, has been a major concern for the Trustees. Efforts are underway to develop strategies aimed at retaining counsellors and addressing this issue.

Despite these challenges, the Trustees have remained focused on guiding the organization through turbulent economic conditions. Regular adjustments to strategies and planned initiatives have been necessary to adapt to the evolving landscape.

On a positive note, the Trustees are pleased to report that income streams have shown improvement. They attribute this success to the hard work and dedication of all staff, counsellors, and volunteers. Their contributions have played a significant role in achieving better financial performance compared to the previous year.

Moving forward, NRCS will continue to prioritise efforts to mitigate the impact of economic challenges, retain talent, and ensure the sustainability of its operations. By remaining proactive and adaptive, the organisation can navigate through uncertain times while continuing to fulfil its vital mission in the community.

Overall, despite economic challenges and reductions in counsellor numbers, NRCS has demonstrated resilience and adaptability in maintaining and improving its services, financial performance, and community impact. Continued efforts to address staffing issues and adjust strategies according to the economic climate will be crucial for sustaining and expanding the organization's mission in the future.

Financial Review

The charity recorded surplus for the year of £3,615 compared to a deficit of £8,636 in the previous year, a positive change of £12,251. Total income increased by £37,193 or just over 21%, while expenditure rose by £24,942 an increase of just under 13.5%.

Reserves Policy

At the year end the charity had total funds of £141,202 (2022 £137,587) of which £140,702 (2022 £133,754) are unrestricted. The trustees' policy on reserves is to retain a sufficient level to meet its operating commitments.

Risk management

The trustees are responsible for identifying the major risks to which the Charity is exposed and ensuring that steps are taken to manage those risks

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Organisation, Structure and Governance

New Romney Counselling Services Limited is a charitable company limited by guarantee. It was incorporated on 7 June 2000 and registered with the Charity Commission on 25 May 2001. It is governed by its Memorandum and Articles of Association. The members, trustees and directors are listed on page 1.

There is no maximum number of directors and the minimum number is two. Only a member of the company is eligible to be appointed as a director. Directors are subject to retirement by rotation and at each AGM one-third of the directors shall retire. If the vacancy is not filled, the retiring director, if willing to act, is deemed to have been re-appointed.

The Board meets regularly to administer the charity. The Board reviews the management, fund-raising, and financial status and agrees strategy for the charity. Each member has one vote.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts 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 in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland* (Charities SORP (FRS 102)) published on 16 July 2014 and in accordance with the special provisions of the Companies Act 2006 relating to small companies (section 419(2)).

This report was approved by the board on 9 April 2024 and signed on its behalf by:

Ms R Russell
Director & Secretary

NEW ROMNEY COUNSELLING SERVICES LIMITED

Company reg no. 04010166. Registered Charity no. 1086776.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

I report to the charity trustees on the accounts of the charitable company for the year ended 30 September 2023, 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 report

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

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

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

Mr Daniel M Valentine ACA

Begbies
Chartered Accountants
Unit 14, Park Barn
Evegate Business Park, Smeeth
Ashford
Kent TN25 6SX

Date: 19 April 2024

NEW ROMNEY COUNSELLING SERVICES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Restricted Funds £	Unrestricted Funds £	2023 £	Restricted Funds £	Unrestricted Funds £	2022 £
Income from:							
Donations and legacies	2	13,000	21,497	34,497	20,200	6,791	26,991
Fund-raising events		-	1,510	1,510	-	1,848	
Charitable activities -							
Charges for counselling sessions		-	79,337	79,337	-	67,785	67,785
Outreach programme		-	9,947	9,947	-	6,890	6,890
Thoros course income		-	50,116	50,116	-	54,417	54,417
Other trading activities -							
Shop sales		-	38,432	38,432	-	18,795	18,795
Investments -							
Bank interest		-	80	80	-	-	-
Total income		13,000	200,919	213,919	20,200	156,526	174,878
Expenditure on:							
Raising funds	3	-	2,901	2,901	-	2,093	2,093
Charitable activities	4	16,333	191,070	207,403	16,867	166,402	183,269
Total expenditure		16,333	193,971	210,304	16,867	168,495	185,362
Net income		(3,333)	6,948	3,615	3,333	(11,969)	(10,484)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(3,333)	6,948	3,615	3,333	(11,969)	(10,484)
Reconciliation of funds:							
Total funds brought forward		3,833	133,754	137,587	500	145,723	146,223
Total funds carried forward		500	140,702	141,202	3,833	133,754	135,739

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

The Statement of Financial Activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

NEW ROMNEY COUNSELLING SERVICES LIMITED

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BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS:			
Tangible assets	8	109,496	115,883
CURRENT ASSETS:			
Debtors	9	1,492	840
Cash at bank and in hand		113,215	114,357
Total current assets		<u>114,707</u>	<u>115,197</u>
LIABILITIES:			
Creditors: amounts falling due within one year:	10	(23,592)	(31,703)
Net current assets		<u>91,115</u>	<u>83,494</u>
Total assets less current liabilities		<u>200,611</u>	<u>199,377</u>
Creditors: amounts falling due after more than one year:	11	(59,409)	(61,790)
NET ASSETS		<u>141,202</u>	<u>137,587</u>
THE FUNDS OF THE CHARITY:			
Restricted funds	12	500	3,833
Unrestricted funds	12	140,702	133,754
TOTAL CHARITY FUNDS	13	<u>141,202</u>	<u>137,587</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

For the year in question the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 9 April 2024 and signed on their behalf.

Ms R Russell - Trustee/Director

Mr R McQuirke - Trustee/Director

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

NEW ROMNEY COUNSELLING SERVICES LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

(a) Basis of accounting and assessment of going concern

The financial statements of the charity have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland* (Charities SORP (FRS 102)) as amended by Bulletin 1, the *Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) 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 grants. Further details can be found in note 13.

(c) Income recognition

All income is included in the statement of financial resources when the charity is entitled to the income, it is probable that the resources will be received and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of legacies grants, donations and gifts. In accordance with the Charities SORP (FRS102), shop volunteer time is not recognised.

A legacy is recognised when it is probable that it will be received. Receipt is normally probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy; and any conditions attached to the legacy are either within the control of the charity or have been met.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other trading activities comprises income from shop sales. The income derives from the sale of second-hand goods and is recognised at the point of sale.

Investment income is included when receivable.

(d) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds comprises the costs associated with operating its shops selling second-hand goods.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

NEW ROMNEY COUNSELLING SERVICES LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES CONTINUED

(e) Depreciation

Depreciation has been computed to write off the cost to residual value over their useful lives at the following rates:-

Freehold land and buildings - 10% per annum

Fixtures and fittings - 20% per annum reducing balance

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	Restricted £	Unrestricted £	2023 £	Restricted £	Unrestricted £	2022 £
Donations	-	3,497	3,497	1,200	5,791	6,991
Grants	13,000	18,000	31,000	19,000	1,000	20,000
	13,000	21,497	34,497	20,200	6,791	26,991

3. EXPENDITURE ON RAISING FUNDS

	Restricted £	Unrestricted £	2023 £	Restricted £	Unrestricted £	2022 £
Fund-raising event costs	-	36	36	-	311	311
Shop expenses						
Water rates	-	55	55	-	45	45
Light and heat	-	1,631	1,631	-	252	252
Mortgage interest and charges	-	1,024	1,024	-	1,056	1,056
Sundry expenses	-	155	155	-	429	429
	-	2,901	2,901	-	2,093	2,093

NEW ROMNEY COUNSELLING SERVICES LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted £	Unrestricted £	2023 £	Restricted £	Unrestricted £	2022 £
Counselling costs						
Counsellors' expenses	3,333	63,315	66,648	667	48,409	49,076
Supervisor expenses	-	15,403	15,403	-	15,103	15,103
Office administration	12,500	9,873	22,373	15,000		15,000
Maintenance and equipment	500	-	500	1,200	-	1,200
Share of general overhead (below)	-	48,786	48,786	-	45,566	45,566
	16,333	137,377	153,710	16,867	109,078	125,945
Thoros course costs						
Tutors' expenses	-	40,070	40,070	-	37,775	37,775
Assessors - internal & external	-	2,815	2,815	-	4,174	4,174
NCS accreditation fees	-	550	550	-	550	550
Repairs and maintenance	-	602	602	-	812	812
Advertising	-	168	168	-	1,050	1,050
Cleaning	-	835	835	-	970	970
Printing, postage & stationery	-	567	567	-	942	942
Internet	-	632	632	-	607	607
Bank charges	-	194	194	-	138	138
Sundry expenses	-	347	347	-	1,522	1,522
Share of general overhead (below)	-	6,913	6,913	-	6,714	6,714
	-	53,693	53,693	-	55,254	55,254
Total expenditure	16,333	191,070	207,403	16,867	164,332	181,199
General overheads						
Wages and salaries (note 5)			26,867			29,728
Office cleaning			1,073			-
Rent and rates			166			136
Light and heat			4,892			757
Telephone			1,920			1,129
Insurance			1,393			1,954
Printing, postage and stationery			977			551
Maintenance and equipment			3,648			2,363
Advertising and promotional			-			171
Computer costs			505			1,568
Sundry expenses			1,764			1,308
Mortgage interest and charges			3,072			3,169
Depreciation						
- fixtures and fittings			97			121
- freehold property			6,290			6,290
Governance costs						
Independent examiner's fees			3,000			3,000
Data Protection registration			35			35
			55,699			52,280
Allocated to						
Counselling costs			48,786			45,566
Thoros course costs			6,913			6,714
			55,699			52,280

Wages and salaries are allocated on a ratio of 85:15. All other overheads are allocated on a ratio of 90:10.

NEW ROMNEY COUNSELLING SERVICES LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

5. EMPLOYEES

	2023 £	2022 £
Gross salaries	26,221	29,043
Pension costs	646	685
	26,867	29,728

The charity had 1 full-time employee during the year to 30 September 2023. (2022: 1 full-time)

No employee received employee benefits of more than £60,000 (2022: nil).

6. TAXATION

As a charity, New Romney Counselling Services Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity (2020: nil).

7. KEY MANAGEMENT PERSONNEL, TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

The trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charitable company on a day to day basis. In the year ended 30 September 2023, the charity paid 3 trustees and directors, £27,011 in respect of individual clinical counselling, tutoring and supervision sessions (2022: £27,857). The other trustees confirm that the amount paid is in the charity's best interests and reasonable for the service provided. Payments totalling £703 were made to 3 trustees (2022: £2,574) for reimbursement of expenses personally paid.

There were no other related party transactions. No other payments were made to any trustee/director.

8. FIXED ASSETS

	Freehold property £	Fixtures & fittings £	Total £
COST			
At 1 October 2022	162,898	2,480	165,378
At 30 September 2023	162,898	2,480	165,378
DEPRECIATION			
At 1 October 2022	47,500	1,995	49,495
Charge for the year	6,290	97	6,387
At 30 September 2023	53,790	2,092	55,882
NET BOOK VALUE			
At 30 September 2023	109,108	388	109,496
At 30 September 2022	115,398	485	115,883

9. DEBTORS

	2023 £	2022 £
Debtors	355	840
Prepayments and accrued income	1,137	-
	1,492	840

NEW ROMNEY COUNSELLING SERVICES LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Charity Bank loan	2,382	2,243
Creditors	11,500	9,204
PAYE, NIC & pension	1,051	417
Deferred Income	6,159	17,339
Accruals	2,500	2,500
	23,592	31,703

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Charity Bank loan (falling due in 2-5 years)	11,273	10,564
Charity Bank loan (falling due after 5 years)	48,136	51,226
	59,409	61,790

The Charity Bank Limited has a fixed charge dated 2 April 2014 over the charitable company's freehold property at 45 High Street, New Romney, TN28 8AH.

The Charity Bank Limited also has a charge dated 25 November 2013 on the company's deposit account held with it.

Interest is payable at 6.5% per annum.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	109,496	-	109,496	115,883	-	115,883
Net current assets	90,615	500	91,115	79,661	3,833	83,494
Creditors falling due after more than one year	(59,409)	-	(59,409)	(61,790)	-	(61,790)
	140,702	500	141,202	133,754	3,833	137,587

NEW ROMNEY COUNSELLING SERVICES LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. MOVEMENT IN FUNDS

	At 1 Oct 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 30 Sept 2023 £
Restricted Funds:					
Tudor Trust	-	12,500	(12,500)	-	-
Albert Hunt Trust	3,333	-	(3,333)	-	-
KCC	-	500	(500)	-	-
Folkestone & Hythe District Council	500	-	-	-	500
	3,833	13,000	(16,333)	-	500
Unrestricted Fund	133,754	200,919	(193,971)	-	140,702
	137,587	213,919	(210,304)	-	141,202

	At 1 Oct 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 30 Sept 2022 £
Restricted Funds:					
Tudor Trust	-	15,000	(15,000)	-	-
Albert Hall Trust	-	4,000	(667)	-	3,333
Other	-	1,200	(1,200)	-	-
Folkestone & Hythe District Council	500	-	-	-	500
	500	20,200	16,867	-	3,833
Unrestricted Fund	145,723	156,526	(168,495)	-	133,754
	146,223	176,726	(185,362)	-	137,587

Tudor Trust - towards the cost of an assistant co-ordinator.

Albert Hunt Trust - to assist in cases of financial hardship.

KCC - grant towards costs of a children's counselling room.

Folkestone & Hythe District Council - towards the cost of Tool-Box talks.

14. LIMITED BY GUARANTEE AND REGISTERED OFFICE

The charity is a company limited by guarantee registered in England and Wales. The registered office is: 45 High Street, New Romney, Kent TN28 8AH

Every member promises, if the charity is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.