

**KINGSTON WOMEN'S CENTRE
(A COMPANY LIMITED BY GUARANTEE)**



**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 2021**

Charity Registration No: 1144805

Company Registration No: 07775753

Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**KINGSTON WOMEN'S CENTRE
(A COMPANY LIMITED BY GUARANTEE)**

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**KINGSTON WOMEN'S CENTRE LIMITED
(A COMPANY LIMITED BY GUARANTEE)**
**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1144805
COMPANY REGISTRATION NUMBER	7775753
START OF FINANCIAL YEAR	1st October 2020
END OF FINANCIAL YEAR	30th September 2021
TRUSTEES THAT SERVED DURING THE YEAR TO 30 SEPTEMBER 2021 (ALSO DIRECTORS UNDER COMPANY LAW)	Heather Ayres (appointed 3rd December 2020, resigned 4th April 2022) Maria Romero Martinez (appointed 3rd December 2020) Helen Bishop-Grieco (appointed 25th February 2021) Eva Koumpli (appointed 3rd December 2020, resigned 13th May 2021)
TRUSTEES APPOINTED AFTER THE BALANCE SHEET DATE	Frances Kearns (appointed 21st January 2022) Sophie Adam (appointed 14th February 2022)
REGISTERED ADDRESS	169 Canbury Park Road Kingston Surrey KT2 6LG
DATE OF INCORPORATION	15th September 2011
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 Broadbridge Business Centre Delling Lane Bosham PO18 8NF

OBJECTS

The principle activity is to continue to work in the Kingston area to improve the condition of life for women by providing education and counselling facilities and to counteract the effect of discrimination against women.

**KINGSTON WOMEN'S CENTRE LIMITED
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**



Reg. Charity 1144805 – Company No. 7775753

The objective of Kingston Women's Centre (KWC) as stated in its governing document is "to relieve sickness and financial hardship and to promote and preserve good health by the provision of goods or services of any kind, including the provision of counselling and support to women in such parts of Kingston, the United Kingdom and the world as the Trustees from time to time may think fit".

An affordable counselling service is offered for up to 2 years with some shorter term work also provided. Kingston Women's Centre offers a unique opportunity for those benefitting from longer term therapy as many similar services offer short therapy only.

The service is available to individuals identifying as women; aged over 18 years, inclusive of all abilities, ethnicities and cultures. Our service benefits not only the health and wellbeing of those identifying as women, but also those of their families and wider relationships. The Board of Trustees continue to have had regard to the Charity Commission's guidance on public benefit.

Over the past 2 years KWC has faced the same challenges as other agencies in the light of Covid 19, emerging variants and lockdowns. However, with a new Board in place the above objective has been achieved with a focus upon maintaining a service remotely and working towards returning to face to face therapy safely for all.

KWC continues to provide another important role in our profession working with Universities and other education establishments to provide clinical placement opportunities for counsellors in training. This enables trainees to gain valuable clinical experience at a crucial point in their training and increases the availability of therapy.

The programme of increasing numbers of counsellors and supervision groups has been affected through challenges to recruitment posed by the Covid 19 pandemic. These challenges have resulted in a marginally reduced counselling service and client numbers. The past few months have seen an increase in our waiting lists that we work hard to reduce.

The clinical work of Kingston Women's Centre is overseen by a dedicated clinical manager. Additionally, a small administration team ensures a supportive and efficient service to stakeholders.

The main source of income for the charity is through service user fees. This year room rental fees to third parties have yielded zero income due to Covid 19 and in order to maintain the safety of the building to protect service users.

The charity, as a non-profit making organisation, has chosen to keep the fees the same for the past financial year. KWC understands that the on-going Covid epidemic has serious consequences not just financially but also upon psychological wellbeing. It has felt even more important to maintain an affordable therapeutic service for our clients. Our lowest fees remain at £15 for the most financially disadvantaged.

As the charity is currently in good financial health and has a basic financial structure that is supervised by the trustees. The Trustees took the decision to take advantage of not being able to use the premises to refurbish and upgrade – something last done 8 years ago. When the Centre did re-open recently it was a great morale boost to clients and workers to see a well-cared for building.

The trustees are confident that the charity has the funds to settle any financial commitments undertaken. The charity reports a deficit of expenditure over income of £19,942. Of this deficit, £7,327 can be attributed to depreciation of fixed assets. The charity carries no long term debt and holds reserves that are deemed sufficient for the size of the charity.

The charity has accrued a substantial amount of funds in reserve over a period of years. The current reserves amount (represented by net current assets) is £88,501. KWC aims to hold reserves that equate to 6 months average running expenses, which for the current year would equate to £31,000.

The reserves policy has been reviewed for the current year. The reserves policy will be reviewed annually taking in consideration the trajectory of the charity, forth-coming projects and any estimated risk for the finances of the charity.

The new Board (in situ from December 2020 to current) plan to invest some of the £85k to convert current derelict garage space to create more opportunities for therapeutic engagement and ways to engage more fully with the local community. This is being mapped out and the documents for the current financial year (October 2020-September 2021) will have full details regarding this expenditure. At the time of writing this report, although we have engaged with an architect and builder, no funds have been spent as yet on the garage conversion.

**KINGSTON WOMEN'S CENTRE LIMITED
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**



Reg. Charity 1144805 – Company No. 7775753

With regard to the impact of Covid-19 pandemic, the Operational team has managed an effective, albeit reduced, remote service. Guidance from the relevant professional bodies (British Association of Counselling and Psychotherapy (BACP) and United Kingdom Council for Psychotherapy (UKCP)) has been sought and implemented. Government advice and guidelines have been adhered to.

As a result of this, the charity is able to provide its services remotely for the duration of the pandemic and the impact has, so far, been minimised. The months ahead are likely to prove challenging, however the amount of funds accrued over past years means that KWC is in a better position than many charities hit by the lockdowns. There are plans to resume a skeleton, face to face service as soon as it is safe to do so.

The Trustees have successfully recruited an additional Trustee with another possible Trustee appointment in the offing. The newly formed Board work effectively together with shared aims and a common ethos.

Statement of Director's responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

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

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 30th September 2021, and confirm that I have made available all information necessary for its preparation.

Date: 10/6/2022

Helen Bishop Grieco
Signed by:, Trustee/Director

PRINT NAME: HELEN BISHOP-GRIECO

**KINGSTON WOMEN'S CENTRE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
INCOME AND ENDOWMENTS FROM:					
Charitable Activities	4a	52,982	0	52,982	58,158
Investments	4b	4	0	4	16
Raising Funds	4c	0	0	0	18,400
TOTAL INCOME		52,986	0	52,986	76,574
EXPENDITURE ON:					
Charitable Activities	5a	72,928	0	72,928	63,561
TOTAL EXPENDITURE		72,928	0	72,928	63,561
NET INCOME/EXPENDITURE		(19,942)	0	(19,942)	13,013
OTHER RECOGNISED GAINS/(LOSSES):					
Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	620,000
NET MOVEMENT IN FUNDS		(19,942)	0	(19,942)	633,013
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		719,098	0	719,098	86,085
TOTAL FUNDS CARRIED FORWARD		699,156	0	699,156	719,098

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

**KINGSTON WOMEN'S CENTRE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 30TH SEPTEMBER 2021**

Company number 07775753

	Note	Unrestricted Funds £	Restricted Funds £	30-Sep-21 Total £	30-Sep-20 Total £
Fixed Assets					
Tangible assets	2	705,467	0	705,467	710,634
Capital Grant	3	(94,812)	0	(94,812)	(94,812)
Current Assets					
Cash at bank and in hand	7	89,827	0	89,827	102,246
Debtors	8	0	0	0	2,010
Total Current Assets		89,827	0	89,827	104,256
Creditors: amounts falling due within one year	9	1,326	0	1,326	980
NET CURRENT ASSETS		88,501	0	88,501	103,276
TOTAL ASSETS less current liabilities		699,156	0	699,156	719,098
Creditors: amounts falling due in more than one year		0	0	0	0
NET ASSETS		699,156	0	699,156	719,098
Funds of the Charity					
General Unrestricted Funds		79,156	0	79,156	719,098
Restricted Funds	6	0	0	0	0
Revaluation Reserve		620,000	0	620,000	0
Total Funds		699,156	0	699,156	719,098

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 14.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Helen Bishop Grieco

Signed on their behalf by....., Trustee/Director

Print Name: HELEN BISHOP-GRIECO

Date: 10/6/2022

**KINGSTON WOMEN'S CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Basis of preparation:

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the charity is sterling (£).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has opted to prepare its accounts using natural categories.

No material prior year errors have been identified in the reporting period.

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

**KINGSTON WOMEN'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**KINGSTON WOMEN'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Fixed Assets

Tangible fixed assets for use by the charity:

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Freehold premises were previously held at cost. The Trustees obtained a valuation on 10th March 2021 from Zoopla, a well known online property portal website, which generated an estimate of £700,000 at that date. Based on their knowledge of the local property market, the Trustees believe that this valuation would have been at a similar level as at 30th September 2020 and have therefore used the value of £700,000 in these financial statements.

In previous years, the charity adopted a policy of 0% depreciation charge against freehold premises and improvements due to the fact that the asset was considered to have a long useful life and the property is maintained to such a standard that the estimated residual value is not less than cost and is not materially different to the carrying amount. The decision has been taken by the Trustees to revalue the property and change the estimation technique to depreciate the assets at a rate appropriate to their useful economic life, as below:

Office Furniture and Equipment	15%
Freehold improvements	1% From 1st October 2019
Freehold Premises	1% From 1st October 2019

2. TANGIBLE FIXED ASSETS

		Freehold Premises	Freehold Improvements	Office Furniture & Equipment	Total
		£	£	£	£
Cost					
	01-Oct-20	700,000	17,812	40,274	758,086
Additions		0	0	2,160	2,160
Revaluations		0	0	0	0
Cost at	30-Sep-21	700,000	17,812	42,434	760,246
Depreciation					
	01-Oct-20	7,000	178	40,274	47,452
Charge		7,000	178	149	7,327
Depreciation at	30-Sep-21	14,000	356	40,423	54,779
Net Book Value	30-Sep-21	686,000	17,456	2,011	705,467
Net Book Value	30-Sep-20	693,000	17,634	0	710,634

The carrying amount of the Freehold Premises that would have been recognised had the assets continued to be carried under the original cost model would be £80,000.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th September 2021: None

30th September 2020 : None

3. CAPITAL GRANT

	Unrestricted Funds	Restricted Funds	TOTAL 2021/20	TOTAL 2020/19
	£	£	£	£
Grant in respect of Freehold Property	94,812		94,812	94,812
	94,812	0	94,812	94,812

The charity received a grant in 1984 from the Greater London Council for the purchase of a freehold property, when Kingston Women's Centre was registered as a Industrial and Provident Society and before they converted to a charitable company. The terms are believed to have been that the grant was repayable if the society (as it then was) ceased to exist, hence the grant is shown as an ongoing liability in the charity accounts.

**KINGSTON WOMEN'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

4. ANALYSIS OF INCOME

(a) Charitable Activities

Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
Counselling Donations	40,432		40,432	42,451
Insurance Contributions	0		0	35
Room Hire and Sundry Sales	0		0	2,052
Supervision Income	12,550		12,550	13,620
	52,982	0	52,982	58,158

(b) Investments

Bank Interest	4		4	16
	4	0	4	16

(c) Raising Funds

Fundraising Activities Income	0		0	18,400
	0	0	0	18,400

5. ANALYSIS OF EXPENDITURE

a) Charitable Activities

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
<u>Premises Costs</u>				
Cleaning and Hospitality	831		831	2,464
Depreciation of Fixed Assets	2 7,327		7,327	7,178
IT and Website	2,998		2,998	2,729
Insurance	1,113		1,113	2,700
Light and Heat	915		915	1,397
Rates	326		326	547
Repairs and Maintenance	10,011		10,011	742
<u>Administration and Support costs</u>				
Advertising and Promotion	325		325	0
Card POS Machine	574		574	704
DBS Checks	216		216	0
Equipment Expensed	118		118	0
General Administration and Office Costs	1,167		1,167	0
Gifts and Donations	96		96	0
Printing, Postage and Stationery	474		474	275
Recruitment	190		190	0
Staff costs	10 25,943		25,943	19,690
Subscriptions and Licences (incl Software subscriptions)	251		251	144
Supervision Fees	10 16,640		16,640	23,140
Telephone	1,031		1,031	1,118
<u>Governance</u>				
Accountancy and Independent Examination	5.a.i) 906		906	720
Legal and Professional Fees - Companies House	13		13	13
Legal and Professional Fees - Consultancy Costs	1,464		1,464	0
	72,928	0	72,928	63,561

**KINGSTON WOMEN'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

5. a.i) DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021/20 £	2020/19 £
Independent Examiner's Fees	762	720
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	144	0
	<u>906</u>	<u>720</u>

6. RESTRICTED FUNDS

The charitable company did not hold any restricted funds during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	30-Sep-21 £	30-Sep-20 £
Cash at bank and in hand	89,827	102,246
Total	<u>89,827</u>	<u>102,246</u>

8. DEBTORS AND PREPAYMENTS

	Total 30-Sep-21 £	Total 30-Sep-20 £
Rental Income due	0	2,010
	<u>0</u>	<u>2,010</u>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	Total 30-Sep-21 £	Total 30-Sep-20 £
Accounts Payable	400	0
Accountancy Fees	144	0
Independent Examiners Fees	762	720
Key Deposits held	20	260
	<u>1,326</u>	<u>980</u>

**10. STAFF COSTS AND THE COST OF KEY
MANAGEMENT PERSONNEL**

	Total 30-Sep-21 £	Total 30-Sep-20 £
Staff wages and salaries	25,943	19,690
Supervision fees	16,640	23,140
	<u>42,583</u>	<u>42,830</u>

Staff and supervisors are self employed, invoice the charity and are responsible for reporting their income to HMRC.

The Key Management Personnel are considered to be the Board of Trustees/Directors. Payments totalling £17,767 were paid to four Trustees during this financial year as detailed in note 11 below (2020/19: No payments to key management personnel)

**KINGSTON WOMEN'S CENTRE
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021

11. TRUSTEES/DIRECTORS AND OTHER RELATED PARTIES

		Professional Services	2020/21 Total
		£	£
<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>	
Heather Ayres (since 3 December 2020)	Governing document	3,256	3,256
Maria Romero Martinez (since 3 December 2020)	Governing document	4,080	4,080
Helen Bishop-Grieco (since 25 February 2021)	Governing document	5,071	5,071
Eva Koumpli (period 3 December 2020 to 13 May 2021)	Governing document	5,360	5,360
		17,767	17,767

Note that payments paid to these individuals before they were appointed to the Trustee Board (and after their resignation if applicable) are not included in the table above, but for full transparency those payments were:

	£
Heather Ayres	920
Maria Romero Martinez	960
Helen Bishop-Grieco	1,644
Eva Koumpli	5,200
Tree of Life Clinic (related party to Eva Koumpli)	960
	<u>9,684</u>

Apart from reimbursement of purchases made on behalf of the charity which totalled £192.98 in this financial year (although none of those purchases were reimbursed during the period the Trustees were in office), the Trustees confirm that no other payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a Trustee or any person connected with them.

12. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

15. INDEPENDENT EXAMINERS NOTE

The charity governing document stipulates that a majority of Trustees must not be paid at any one time. In December 2020 there was a complete replacement of the Board of Trustees, and it was proving extremely difficult to recruit replacement Trustees at short notice. Therefore, four of the self employed supervisors, clinical manager and administration staff at the charity took up the position of Trustee (on a purely interim basis, whilst new Trustees were recruited) in order to enable the charity to continue in operation. Due to the existing arrangement in terms of those staff members also working for the charity in their professional capacity, this resulted in a majority of Trustees being paid for professional services rendered to the charity. In 2022, the Trustees recruited further Trustees to the Board, and this situation is now resolved.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 30th September 2021.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern

I have completed my examination. I have identified a matter of concern that give me reasonable cause to believe that the accounts prepared for Kingston Women's Centre are not fully compliant with the accounting requirements of section 396 of the 2006 Act and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities for the following reason: Attention is drawn to note 15 of the accounts: The charity governing document stipulates that a majority of Trustees must not be paid for professional services rendered. Due to an unprecedented situation in December 2020 when the entire Trustee Board needed to be replaced, a majority of Trustees were paid for professional services rendered during the financial period under review. Since the year end 30th September 2021, new Trustees have been appointed and at the date of signing the financial statements, and the date of the Independent Examiner signing their report, a majority of the Board of Trustees is not receiving payment for their professional services.

I confirm that except for the matter of concern noted above, no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

- * accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- * the accounts do not accord with those records; or
- * 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; and
- * 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Name J Irvin Smith FCIE

Date: 15th June 2022

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