

# THE AS YOU ARE CENTRE LIMITED

England & Wales · Charity number 1147468

## Details

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Other names	AS YOU ARE
Status	Registered
Legal form	Charitable company
Company number	06051023
Registered	2012-05-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	45 Southwick Street Southwick West Sussex BN42 4TH
Phone	01273871575
Email	<a href="mailto:INFO@ASYOUARECENTRE.CO.UK">INFO@ASYOUARECENTRE.CO.UK</a>
Website	<a href="http://www.asyouarecentre.co.uk">www.asyouarecentre.co.uk</a>

## Activities

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**Objects:** THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH OF VULNERABLE PERSONS INCLUDING PERSONS WITH MENTAL HEALTH SUPPORT NEEDS BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS.

**Activities:** Low cost counselling and psychological support across East and West Sussex

## Classification

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

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£56,271	£74,342	-	-
2024-03-30	£100,507	£65,552	-	-
2023-03-30	£58,634	£73,767	-	-
2022-03-30	£93,017	£73,209	-	-
2021-03-30	£59,293	£50,624	-	-

## Trustees

Name	Role	Appointed
<b>MOIRA THERESA MARY ELIZABETH BLISS</b>	Chair	2012-05-24
Jackie Scanlon		2025-01-01
Jeffrey Robert Holmes		2014-03-18
Nicola Hitchcock		2025-01-01

**THE AS YOU ARE CENTRE LIMITED**

England & Wales - Charity number 1147468

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# Accounts

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Company registration number: 06051023

Charity registration number: 1147468

# The As You Are Centre Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
Ground & Lower Ground Floor,  
9 St George's Pl.  
Brighton  
East Sussex  
BN1 4GB

# **The As You Are Centre Ltd**

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**The As You Are Centre Ltd**  
**Reference and Administrative Details**

**Trustees**

Jeffrey Holmes

Nicola Hitchcock

**Moira Bliss**

Jackie Scanlon

Daniel Quin (Resigned on 31-12-2024)

**Principal Office**

45 Southwick Street  
Southwick  
West Sussex  
BN42 4TH

**Company Registration Number**

06051023

The charity is incorporated in  
England.

**Charity Registration Number**

1147468

**Independent Examiner**

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
Ground & Lower Ground Floor,  
9 St George's Pl.  
Brighton  
East Sussex  
BN1 4GB

## The As You Are Centre Ltd

### Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

#### **Financial review**

Following the employment of a new service manager the organisation has been successful in winning significantly more grant income and has seen an increase in fundraising activities. This has resulted in improved considerably Income levels while maintaining a relatively even cost base costs.

#### INCOME

Whilst income from Charitable Activities rose slightly in the year, there was a significant reduction in Donations, which returned to more normal levels following an exceptional year in 2024. Grant income was similar to 2024, which given the difficult economic climate was an excellent result. Counselling fees rose by 9% reflecting an increased number of counselling sessions.

#### EXPENDITURE

Although the overall level of expenditure rose by £8.8k this was mainly due to expenditure on grant-related activities. Core costs only rose by £2k with increased rent costs being the main cause.

#### **Policy on reserves**

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure. The trustees consider that, in the event of a significant drop in funding, that they will be able to continue the charity's activities while consideration is given to ways in which additional funding can be raised. This level of reserves has been maintained or exceeded during the year. The trustees are considering investing the surplus made this financial year in a low risk high interest portfolio - advice is being sought.

The strategic report was approved by the trustees of the charity on the date below and signed on its behalf by:



Mrs Moira Bliss

Trustee

Date: 10/11/25

# The As You Are Centre Ltd

## Trustees' Report

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 March 2025.

### **Objectives and activities**

#### *Objects and aims*

To ensure affordable counselling / psycho-therapy is available to all that would benefit across East and West Sussex, including group work.

To relieve distress and enable people to find their own personal resources to facilitate psychological well-being. To promote counselling and group-work as effective ways of responding to mental health issues including depression and anxiety, stress and relationship breakdown. To provide therapeutic services which are accessible to all in the community, including low cost for people on restrictive income. To provide supportive training placements for trainee counsellors where they can obtain practical experience and develop their own professional identity and to address factors causing or amplifying mental health problems.

#### *Objectives, strategies and activities*

We continue to offer low cost and affordable sessions in our aim to make therapy accessible to anyone experiencing mental ill-health in our local area.

We have entered into an agreement with Plumpton College to offer a counselling service to students.

#### *Public benefit*

We maintain our goal of offering affordable and professional therapeutic intervention and remain a well-respected and trusted organisation across East and West Sussex.

Our team continue their hard work ensuring counselling is available to local people, our team of clinical supervisor's support counsellors to continue to provide excellent services for clients. As a client centred service, we continue to let our clients lead on service development, clients tell us they would like to wait less time to access sessions, our team take this challenge and are looking to find ways to improve access to the service.

## The As You Are Centre Ltd

### Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### *Nature of governing document*

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

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

One Trustee resigned during the year, and efforts are underway to recruit a replacement.

##### *Induction and training of trustees*

Successful applicants are inducted to the board by a senior officer to be introduced to policy and procedure relevant to the role of a trustee and information provided on the responsibility of becoming a trustee, with information sourced from the charities commission.

##### *Management*

The charity now employs a Service Manager and an Admin Manager who have replaced the need for consultants.

#### **Financial instruments**

##### *Objectives and policies*

The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### *Credit risk*

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on the date below and signed on its behalf by:

M. 

Mrs Moira Bliss  
Trustee

Date: 10/11/25

## The As You Are Centre Ltd

### Statement of Trustees' Responsibilities


The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date: 10/11/25

## The As You Are Centre Ltd

### Independent Examiner's Report to the trustees of The As You Are Centre Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 15.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of The As You Are Centre Ltd (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 As You Are Centre Ltd 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

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 As You Are Centre Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



.....  
Robin Headlam  
Accountants & Tax Advisors  
Partners In Enterprise Ltd

Ground & Lower Ground Floor,  
9 St George's Pl.  
Brighton  
East Sussex  
BN1 4GB

9<sup>th</sup> September 2025

## The As You Are Centre Ltd

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

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	2,599	-	2,599
Charitable activities	4	35,012	18,660	53,672
Total income		37,611	18,660	56,271
<b>Expenditure on:</b>				
Charitable activities	5	(54,122)	(20,220)	(74,342)
Total expenditure		(54,122)	(20,220)	(74,342)
Transfers		-	-	-
Net income		(16,511)	(1,560)	(18,071)
Net movement in funds		(16,511)	(1,560)	(18,071)
<b>Reconciliation of funds</b>				
Total funds brought forward		58,322	26,852	85,174
Total funds carried forward	10	41,811	25,292	67,103
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	49,629	-	49,629
Charitable activities	4	32,202	18,676	50,878
Total income		81,831	18,676	100,507
<b>Expenditure on:</b>				
Charitable activities	5	(52,060)	(13,492)	(65,552)
Total expenditure & Transfers		(52,060)	(13,492)	(65,552)
Net income		29,771	5,184	34,955
Net movement in funds		29,771	5,184	34,955
<b>Reconciliation of funds</b>				
Total funds brought forward		28,551	21,668	50,219
Total funds carried forward	10	58,322	26,852	85,174

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

The funds breakdown for 2025 is shown in note 10.

**The As You Are Centre Ltd**  
**(Registration number: 06051023)**  
**Balance Sheet as at 31 March 2024**

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand	9	67,103	85,174
<b>Creditors: Amounts falling due within one year</b>	10	-	-
<b>Net assets</b>		67,103	85,174
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	10	25,292	26,852
<b>Unrestricted income funds</b>			
Unrestricted funds	10	41,811	58,322
<b>Total funds</b>		67,103	85,174


For the financial year ending 31 March 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 accounts 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 accounts.

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on the date below and signed on their behalf by:

  
 \_\_\_\_\_  
 Mrs Moira Bliss  
 Trustee

Date: 10/11/25

# The As You Are Centre Ltd

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

### 1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

45 Southwick Street  
Southwick  
West Sussex  
BN42 4TH

These financial statements were authorised for issue by the trustees on 22<sup>nd</sup> July 2025.

### 2 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.

#### Statement of compliance

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

The As You Are Centre Ltd 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.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in 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.

Notes to the Financial Statements for the Year Ended 31 March 2025

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. 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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

**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.

**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.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## The As You Are Centre Ltd

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's 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.

#### 3 Income from donations and legacies

	Unrestricted funds		Total 2025 £	Total 2024 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	-	-	-	253
Other income from donations and legacies	2,599	-	2,599	49,376
	2,599	-	2,599	49,629

#### 4 Income from charitable activities

	Unrestricted funds		Total 2025 £	Total 2024 £
	Designated £	General £		
Counselling Fees	-	35,012	35,012	32,202
Plumpton	5,662	-	5,662	2,630
Focus Foundation	3,998	-	3,998	3,998
Magic Little Grants	-	-	-	-
YMCA	-	-	-	500
Ernest Klein	-	-	-	2,320
Vadim Fund	-	-	-	8
True Colours	-	-	-	5,520
WSCC	-	-	-	-
Hastings Direct	1,000	-	1,000	-
Sussex Community	8,000	-	8,000	3,700
Sussex Community Pre Trial	-	-	-	-
	18,660	35,012	53,672	50,878

## The As You Are Centre Ltd

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

#### 5 Expenditure on charitable activities

	Unrestricted funds		Total 2025 £	Total 2024 £
	Designated £	General £		
General	-	54,122	54,122	52,060
Plumpton	6,601	-	6,601	3,146
YMCA	-	-	-	7,614
Closed Grants	-	-	-	400
Focus Foundation	6,442	-	6,442	1,554
Big Lottery	-	-	-	-
Chalk Cliff	-	-	-	-
Magic Little Grants	165	-	165	150
Sussex Community Pre Trial	3,643	-	3,643	1,325
True Colours	-	-	-	5,520
Vadim Fund	-	-	-	4
B & H Council	-	-	-	-
Ernest Klein	1,260	-	1,260	-
Sussex Community	2,109	-	2,109	1,098
	20,220	54,122	74,342	65,552
		Activity undertaken directly £	Total 2025 £	Total 2024 £
Wages & salaries		19,328	19,328	21,769
Rent		20,427	20,427	13,991
Legal & professional		1,080	1,080	521
Office expenses		745	745	563
Supervision		9,460	9,460	8,494
Training		2,940	2,940	4,191
Computer		228	228	282
Freelance charges		-	-	282
Consultancy		-	-	5,500
Sundry expenses		75	75	568
Project management		13,544	13,544	4,596
Session fees		6,515	6,515	4,795
		74,342	74,342	65,552

£54,122 (2024 - £52,060) of the above expenditure was attributable to unrestricted funds and £20,220 (2024 - £13,492) to restricted funds.

## The As You Are Centre Ltd

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

#### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Funds

	Balance at 1 April 2024 £	Incoming resources / Transfers £	Resources expended / Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	58,322	37,611	(54,122)	41,811
<b>Restricted funds</b>				
Vadim Fund	-	-	-	-
Plumpton	2,155	5,662	(6,601)	1,217
Closed Grants	12,836	-	-	12,836
Focus Foundation	2,444	3,998	(6,443)	-
Magic Little Grants	350	-	(165)	185
Sussex Community Foundation	2,602	8,000	(2,109)	8,493
Ernest Klein	2,320	-	(1,260)	1,060
True Colours	-	-	-	-
Adur District Council	-	-	-	-
Chalk Cliff	-	-	-	-
Eating Disorders	-	-	-	-
YMCA	-	-	-	-
Alan Lane	-	-	-	-
Hastings Direct	-	1,000	-	1,000
Sussex Community Pre Trial	4,145	-	(3,642)	503
<b>Total restricted funds</b>	<b>26,852</b>	<b>18,660</b>	<b>(20,220)</b>	<b>25,294</b>
<b>Total funds</b>	<b>85,174</b>	<b>56,271</b>	<b>(74,342)</b>	<b>67,103</b>

**The As You Are Centre Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	28,551	81,831	(52,060)	58,322
<b>Restricted funds</b>				
Vadim Fund	1,209	8	(1,217)	-
Plumpton	2,966	2,630	(3,441)	2,155
Closed Grants	12,023	-	813	12,836
Focus Foundation	-	3,998	(1,554)	2,444
Magic Little Grants	-	500	(150)	350
Sussex Community Foundation	-	3,700	(1,098)	2,602
Ernest Klein	-	2,320	-	2,320
True Colours	-	5,520	(5,520)	-
Adur District Council	-	-	-	-
Chalk Cliff	-	-	-	-
Eating Disorders	-	-	-	-
YMCA	-	-	-	-
Alan Lane	-	-	-	-
Albert Hunt	-	-	-	-
Sussex Community Pre Trial	5,470	-	(1,325)	4,145
<b>Total restricted funds</b>	<b>21,668</b>	<b>18,676</b>	<b>(13,492)</b>	<b>26,852</b>
<b>Total funds</b>	<b>50,219</b>	<b>100,507</b>	<b>(65,552)</b>	<b>85,174</b>

**10 Analysis of net assets between funds**

	Unrestricted funds		Total funds at 31 March 2025 £
	General £	Restricted funds £	
Current assets	41,811	25,292	67,103
Current liabilities	-	-	-
<b>Total net assets</b>	<b>41,811</b>	<b>25,292</b>	<b>67,103</b>
	Unrestricted funds		Total funds at 31 March 2024 £
	General £	Restricted funds £	
Current assets	58,322	26,852	85,174
Current liabilities	-	-	-
<b>Total net assets</b>	<b>58,322</b>	<b>26,852</b>	<b>85,174</b>

**THE AS YOU ARE CENTRE LIMITED**

England & Wales - Charity number 1147468

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# Accounts

---

Company registration number: 06051023

Charity registration number: 1147468

# The As You Are Centre Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

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## **The As You Are Centre Ltd**

### **Reference and Administrative Details**

#### **Trustees**

Jeffrey Holmes

Daniel Quin

Mrs Moira Bliss

#### **Principal Office**

45 Southwick Street

Southwick

West Sussex

BN42 4TH

#### **Company Registration Number**

06051023

The charity is incorporated in  
England.

#### **Charity Registration Number**

1147468

#### **Independent Examiner**

Partners in Enterprise Ltd

Accountants & Tax Advisors

First Floor Office

5 Bartholomew's

Brighton

East Sussex

BN1 1HG

## The As You Are Centre Ltd

### Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

#### Financial review

Following the employment of a new service manager the organisation has been successful in winning significantly more grant income and has seen an increase in fundraising activities. This has resulted in significantly improved Income levels while maintaining a relatively even cost base costs.

#### INCOME

Total income rose by almost £42k (42%) in the year thanks to increases in Grant Income whilst Counselling Fees remained at a consistent level. Several large Grants were received from organisations such as the postcode lottery, Sussex Community and the Focus Foundation. Counselling Fees increased by £2k as a result of the having a consistently high roster of volunteer counsellors and through an inflationary increase of some of our fee bands.

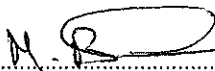
#### EXPENDITURE

Despite the increased levels of Grants and the consistent levels of counselling sessions our expenditure fell by around £8k (12%). This can be attributed to efficiency driven by our new service manager as well as an effort to bid for grants which cover core costs rather than grants which require us to put on additional activity. More money was spent on employees this year due to the organisation now having two employees for the first time in a few years as opposed to relying on freelance labour, but this investment in our workforce has paid dividends as demonstrated by the improved income and expenditure figures.

#### *Policy on reserves*

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure. The trustees consider that, in the event of a significant drop in funding, that they will be able to continue the charity's activities while consideration is given to ways in which additional funding can be raised. This level of reserves has been maintained or exceeded during the year. The trustees are considering investing the surplus made this financial year in a low risk high interest portfolio - advice is being sought.

The strategic report was approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....

Mrs Moira Bliss  
Trustee

Date: 11/12/24

## The As You Are Centre Ltd

### Trustees' Report

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 March 2024.

#### **Objectives and activities**

##### *Objects and aims*

To ensure affordable counselling / psycho-therapy is available to all that would benefit across East and West Sussex, including group work.

To relieve distress and enable people to find their own personal resources to facilitate psychological well-being. To promote counselling and group-work as effective ways of responding to mental health issues including depression and anxiety, stress and relationship breakdown. To provide therapeutic services which are accessible to all in the community, including low cost for people on restrictive income. To provide supportive training placements for trainee counsellors where they can obtain practical experience and develop their own professional identity and to address factors causing or amplifying mental health problems.

##### *Objectives, strategies and activities*

We continue to offer low cost and affordable sessions in our aim to make therapy accessible to anyone experiencing mental ill-health in our local area.

Our work with a local college continues with face to face sessions between our counsellors and students, however our work with the YMCA has been halted due to the nature of the therapy required which was felt to be too complex for the resources of AYA.

##### *Public benefit*

We maintain our goal of offering affordable and professional therapeutic intervention and remain a well-respected and trusted organisation across East and West Sussex.

Our team continue their hard work ensuring counselling is available to local people, our team of clinical supervisor's support counsellors to continue to provide excellent services for clients. As a client centred service, we continue to let our clients lead on service development, clients tell us they would like to wait less time to access sessions, our team take this challenge and are looking to find ways to improve access to the service.

# The As You Are Centre Ltd

## Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

#### *Recruitment and appointment of trustees*

We have successfully recruited three new Trustees, whilst one existing Trustee has resigned which leaves us with a compliment of 5 Trustees who cover a range of business, therapy and charitable expertise. Trustees are recruited in accordance with constitutional guidelines, recruitment policy and equal opportunity legislation.

#### *Induction and training of trustees*

Successful applicants are inducted to the board by a senior officer to be introduced to policy and procedure relevant to the role of a trustee and information provided on the responsibility of becoming a trustee, with information sourced from the charities commission.

#### *Management*

During the year AYA operated with 2 joint Service Managers who acted as consultants on a fixed term contract. Both individuals have now left AYA and are being replaced by a Service Manager and an Admin Manager. Both have been recruited and will become employees of the charity.

### Financial instruments

#### *Objectives and policies*

The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

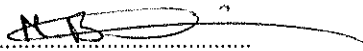
#### *Credit risk*

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date:.....11/12/24.....

## The As You Are Centre Ltd

### Statement of Trustees' Responsibilities


The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date: 11/12/24

## The As You Are Centre Ltd

### Independent Examiner's Report to the trustees of The As You Are Centre Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 15.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of The As You Are Centre Ltd (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 As You Are Centre Ltd 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

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 As You Are Centre Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



.....  
Robin Headlam  
Accountants & Tax Advisors  
Partners In Enterprise Ltd

First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

20<sup>th</sup> May 2024

The As You Are Centre Ltd

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

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	49,629	-	49,629
Charitable activities	4	32,202	18,676	50,878
Total income		81,831	18,676	100,507
<b>Expenditure on:</b>				
Charitable activities	5	(52,060)	(13,492)	(65,552)
Total expenditure		(52,060)	(13,492)	(65,552)
Transfers		-	-	-
Net income		29,771	5,184	34,955
Net movement in funds		29,771	5,184	34,955
<b>Reconciliation of funds</b>				
Total funds brought forward		28,551	21,668	50,219
Total funds carried forward	10	58,322	26,852	85,174
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,513	-	1,513
Charitable activities	4	36,365	20,756	57,121
Total income		37,878	20,756	58,634
<b>Expenditure on:</b>				
Charitable activities	5	(46,925)	(26,842)	(73,767)
Total expenditure & Transfers		(33,642)	(40,125)	(93,850)
Net income		4,236	(19,369)	(15,133)
Net movement in funds		4,236	(19,369)	(15,133)
<b>Reconciliation of funds</b>				
Total funds brought forward		24,315	41,037	65,352
Total funds carried forward	10	28,551	21,668	50,219

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 10.

**The As You Are Centre Ltd**  
 (Registration number: 06051023)  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand	9	85,174	48,808
<b>Creditors: Amounts falling due within one year</b>	10	-	1,411
<b>Net assets</b>		85,174	50,219
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	10	26,852	21,668
<b>Unrestricted income funds</b>			
Unrestricted funds	10	58,322	28,551
<b>Total funds</b>		85,174	50,219

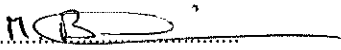
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts 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 accounts.

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on the date below and signed on their behalf by:

  
 Mrs Moira Bliss  
 Trustee

Date: 11/12/24

## The As You Are Centre Ltd

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

#### 1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:  
45 Southwick Street  
Southwick  
West Sussex  
BN42 4TH

These financial statements were authorised for issue by the trustees on 22<sup>nd</sup> May 2024.

#### 2 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.

##### Statement of compliance

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

The As You Are Centre Ltd 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.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in 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 As You Are Centre Ltd

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

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. 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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

#### **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.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## The As You Are Centre Ltd

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's 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.

#### 3 Income from donations and legacies

	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	253	-	253	1,513
Other income from donations and legacies	49,376	-	49,376	-
	49,629	-	49,629	1,513

#### 4 Income from charitable activities

	Unrestricted funds		Total 2024 £	Total 2023 £
	Designated £	General £		
Counselling Fees	-	32,202	32,202	36,365
Plumpton	2,630	-	2,630	2,500
Focus Foundation	3,998	-	3,998	-
Magic Little Grants	-	-	-	-
YMCA	500	-	500	9,000
Ernest Klein	2,320	-	2,320	-
Vadim Fund	8	-	8	6
True Colours	5,520	-	5,520	-
WSCC	-	-	-	-
Albert Hunt	-	-	-	-
Sussex Community	3,700	-	3,700	-
Sussex Community Pre Trial	-	-	-	9,250
	18,676	32,202	50,878	57,121

## The As You Are Centre Ltd

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

#### 5 Expenditure on charitable activities

	Unrestricted funds		Total 2024 £	Total 2023 £
	Designated £	General £		
General	-	52,060	52,060	46,925
Plumpton	3,441	-	3,146	3,146
YMCA	-	-	7,614	7,614
Closed Grants	400	-	400	-
Focus Foundation	1,554	-	1,554	-
Big Lottery	-	-	-	6,783
Chalk Cliff	-	-	-	2,700
Magic Little Grants	150	-	150	-
Sussex Community Pre Trial	1,325	-	1,325	3,780
True Colours	5,520	-	5,520	-
Vadim Fund	4	-	4	-
B & H Council	-	-	-	-
Argus	-	-	-	-
Sussex Community	1,098	-	1,098	2,819
	13,492	52,060	65,552	73,767
		Activity undertaken directly £	Total 2024 £	Total 2023 £
Wages & salaries		21,769	21,769	-
Rent		13,991	13,991	14,734
Legal & professional		521	521	1,000
Office expenses		563	563	611
Supervision		8,494	8,494	7,673
Training		4,191	4,191	5,163
Computer		282	282	1,382
Freelance charges		282	282	1,511
Consultancy		5,500	5,500	21,676
Sundry expenses		568	568	952
Project management		4,596	4,596	8,406
Session fees		4,795	4,795	10,165
		65,552	65,552	73,273

£52,060 (2023 - £26,842) of the above expenditure was attributable to unrestricted funds and £13,492 (2023 - £46,925) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £0 (2023 - £494) which relate directly to charitable activities.

## The As You Are Centre Ltd

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

#### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Funds

	Balance at 1 April 2023 £	Incoming resources / Transfers £	Resources expended / Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	28,551	81,831	(52,060)	58,322
<b>Restricted funds</b>				
Vadim Fund	1,209	8	(1,217)	-
Plumpton	2,966	2,630	(3,441)	2,155
Closed Grants	12,023	1,213	(400)	12,836
Focus Foundation	-	3,998	(1,554)	2,444
Magic Little Grants	-	500	(150)	350
Sussex Community Foundation	-	3,700	(1,098)	2,602
Ernest Klein	-	2,320	-	2,320
True Colours	-	5,520	(5,520)	-
Adur District Council	-	-	-	-
Chalk Cliff	-	-	-	-
Eating Disorders	-	-	-	-
YMCA	-	-	-	-
Alan Lane	-	-	-	-
Albert Hunt	-	-	-	-
Sussex Community Pre Trial	5,470	-	(1,325)	4,145
<b>Total restricted funds</b>	<b>21,668</b>	<b>19,889</b>	<b>(14,705)</b>	<b>26,852</b>
<b>Total funds</b>	<b>50,219</b>	<b>101,720</b>	<b>(66,765)</b>	<b>85,174</b>

The As You Are Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	24,315	51,161	(46,925)	28,551
<b>Restricted funds</b>				
Vadim Fund	1,203	6	-	1,209
Plumpton	3,612	2,500	(3,146)	2,966
Co-op	-	-	-	-
Big Lottery	7,955	-	(6,783)	1,172
Henry Smith	-	-	-	-
Sussex Community	19,347	-	(16,102)	3,245
Shoreham Port Authority	600	-	-	600
B&HC	-	-	-	-
Adur District Council	-	-	-	-
Chalk Cliff	4,320	-	(2,700)	1,620
Eating Disorders	-	-	-	-
YMCA	-	9,000	(7,614)	1,386
Alan Lane	-	-	-	-
Albert Hunt	4,000	-	-	4,000
Argus	-	9,250	(3,780)	5,470
<b>Total restricted funds</b>	<b>41,037</b>	<b>20,756</b>	<b>(40,125)</b>	<b>21,668</b>
<b>Total funds</b>	<b>65,352</b>	<b>71,917</b>	<b>(87,050)</b>	<b>50,219</b>

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2024 £
	General £	Restricted funds £	
Current assets	58,322	26,852	85,174
Current liabilities	-	-	-
<b>Total net assets</b>	<b>58,322</b>	<b>26,852</b>	<b>85,174</b>
	Unrestricted funds		Total funds at 31 March 2023 £
	General £	Restricted funds £	
Current assets	27,140	21,668	48,808
Current liabilities	1,411	-	1,411
<b>Total net assets</b>	<b>28,551</b>	<b>21,668</b>	<b>50,219</b>

**THE AS YOU ARE CENTRE LIMITED**

England & Wales - Charity number 1147468

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# Accounts

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Company registration number: 06051023

Charity registration number: 1147468

# The As You Are Centre Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

# The As You Are Centre Ltd

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**The As You Are Centre Ltd**  
**Reference and Administrative Details**

**Trustees**

Jeffrey Holmes

Daniel Quin (appointed 23<sup>rd</sup> November 2022)

Mrs Moira Bliss

Jan Harmer (resigned 14<sup>th</sup> December 2022)

**Principal Office**

45 Southwick Street  
Southwick  
West Sussex  
BN42 4TH

**Company Registration Number**

06051023

The charity is incorporated in  
England.

**Charity Registration Number**

1147468

**Independent Examiner**

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

## The As You Are Centre Ltd

### Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

#### Financial review

This has been a solid year as regards the core counselling activities of AYA, however the charity has seen a marked fall in receipts from Grants and Donations.

#### INCOME

Total income fell by just over £34k (37%), but this was due almost entirely to a reduction in income from Grants and Donations. This has been noted by the charity and efforts are in hand to increase such funding in the year ahead despite the difficult financial climate.

#### EXPENDITURE

Overall expenditure levels were consistent with the previous year.

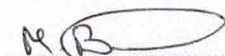
#### TRANSFERS

During the year the Trustees agreed to transfer the residual balances from some Grants which have been completed, into the General Fund.

#### *Policy on reserves*

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure. The trustees consider that, in the event of a significant drop in funding, that they will be able to continue the charity's activities while consideration is given to ways which additional funding can be raised. This level of reserves has been maintained during the year.

The strategic report was approved by the trustees of the charity on the date below and signed on its behalf by:



Mrs Moira Bliss  
Trustee

Date: 23/8/23

# The As You Are Centre Ltd

## Trustees' Report

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 March 2023.

### Objectives and activities

#### *Objects and aims*

To ensure affordable counselling / psycho-therapy is available to all that would benefit across East and West Sussex, including group work.

To relieve distress and enable people to find their own personal resources to facilitate psychological well-being. To promote counselling and group-work as effective ways of responding to mental health issues including depression and anxiety, stress and relationship breakdown. To provide therapeutic services which are accessible to all in the community, including low cost for people on restrictive income. To provide supportive training placements for trainee counsellors where they can obtain practical experience and develop their own professional identity and to address factors causing or amplifying mental health problems.

#### *Objectives, strategies and activities*

We continue to offer low cost and affordable sessions in our aim to make therapy accessible to anyone experiencing mental ill-health in our local area.

Our work with a local college continues with face to face sessions between our counsellors and students, however our work with the YMCA has been halted due to the nature of the therapy required which was felt to be too complex for the resources of AYA.

#### *Public benefit*

We maintain our goal of offering affordable and professional therapeutic intervention and remain a well-respected and trusted organisation across East and West Sussex.

Our team continue their hard work ensuring counselling is available to local people, our team of clinical supervisor's support counsellors to continue to provide excellent services for clients. As a client centred service, we continue to let our clients lead on service development, clients tell us they would like to wait less time to access sessions, our team take this challenge and are looking to find ways to improve access to the service.

# The As You Are Centre Ltd

## Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

#### *Recruitment and appointment of trustees*

We have successfully recruited three new Trustees, whilst one existing Trustee has resigned which leaves us with a compliment of 5 Trustees who cover a range of business, therapy and charitable expertise. Trustees are recruited in accordance with constitutional guidelines, recruitment policy and equal opportunity legislation.

#### *Induction and training of trustees*

Successful applicants are inducted to the board by a senior officer to be introduced to policy and procedure relevant to the role of a trustee and information provided on the responsibility of becoming a trustee, with information sourced from the charities commission.

#### *Management*

During the year AYA operated with 2 joint Service Managers who acted as consultants on a fixed term contract. Both individuals have now left AYA and are being replaced by a Service Manager and an Admin Manager. Both have been recruited and will become employees of the charity.

### Financial instruments

#### *Objectives and policies*

The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.


#### *Credit risk*

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date: 23/8/23

## The As You Are Centre Ltd

### Statement of Trustees' Responsibilities

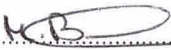
The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date: 23/8/23

## The As You Are Centre Ltd

### Independent Examiner's Report to the trustees of The As You Are Centre Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 15.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of The As You Are Centre Ltd (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 As You Are Centre Ltd 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

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 As You Are Centre Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



.....  
Robin Headlam  
Accountants & Tax Advisors  
Partners In Enterprise Ltd

First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

29<sup>th</sup> June 2023

## The As You Are Centre Ltd

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,513	-	1,513
Charitable activities	4	36,365	20,756	57,121
Total income		37,878	20,756	58,634
<b>Expenditure on:</b>				
Charitable activities	5	(46,925)	(26,842)	(73,767)
Total expenditure		(46,925)	(26,842)	(73,767)
Transfers		13,283	(13,283)	-
Net income		4,236	(19,369)	(15,133)
Net movement in funds		4,236	(19,369)	(15,133)
<b>Reconciliation of funds</b>				
Total funds brought forward		24,315	41,037	65,352
Total funds carried forward	10	28,551	21,668	50,219
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	4,878	-	4,878
Charitable activities	4	38,277	49,862	88,139
Total income		43,155	49,862	93,017
<b>Expenditure on:</b>				
Charitable activities	5	(25,241)	(47,968)	(73,209)
Total expenditure		(25,241)	(47,968)	(73,209)
Net income		17,914	1,894	19,808
Net movement in funds		17,914	1,894	19,808
<b>Reconciliation of funds</b>				
Total funds brought forward		6,401	39,143	45,544
Total funds carried forward	10	24,315	41,037	65,352

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 10.

**The As You Are Centre Ltd**  
**(Registration number: 06051023)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand	9	48,808	67,563
<b>Creditors: Amounts falling due within one year</b>	10	1,411	(2,211)
Net assets		50,219	65,352
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	10	21,668	41,037
<b>Unrestricted income funds</b>			
Unrestricted funds	10	28,551	24,315
<b>Total funds</b>		50,219	65,352


For the financial year ending 31 March 2023 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 accounts 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 accounts.

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on the date below and signed on their behalf by:

  
 .....  
 Mrs Moira Bliss  
 Trustee

Date: 23/8/23

## **The As You Are Centre Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Charity status**

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

45 Southwick Street

Southwick

West Sussex

BN42 4TH

These financial statements were authorised for issue by the trustees on 23<sup>rd</sup> August 2023.

#### **2 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.

##### **Statement of compliance**

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

The As You Are Centre Ltd 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.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in 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 As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. 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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

#### **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.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's 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.

#### 3 Income from donations and legacies

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	1,513	-	1,513	4,878
Other income from donations and legacies	-	-	-	-
	1,513	-	1,513	1,496

#### 4 Income from charitable activities

	Unrestricted funds		Total 2023 £	Total 2022 £
	Designated £	General £		
Counselling Fees	-	36,365	36,365	38,277
Plumpton	2,500	-	2,500	2,000
Covid	-	-	-	-
Eating Disorders	-	-	-	1,125
YMCA	9,000	-	9,000	-
Big Lottery	-	-	-	9,550
Vadim Fund	6	-	6	2
Chalk Cliff	-	-	-	4,320
WSCC	-	-	-	18,865
Albert Hunt	-	-	-	4,000
Sussex Community	-	-	-	10,000
Sussex Community Pre Trial	9,250	-	9,250	-
	20,756	36,365	57,121	88,139

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Expenditure on charitable activities

	Unrestricted funds		Total 2023 £	Total 2022 £
	Designated £	General £		
General	-	46,925	46,925	25,241
Plumpton	3,146	-	3,146	2,106
YMCA	7,614	-	7,614	-
Eating Disorders	-	-	-	785
Co-op	-	-	-	4,360
Big Lottery	6,783	-	6,783	1,595
Chalk Cliff	2,700	-	2,700	4,150
WSCC	-	-	-	16,715
Sussex Community Pre Trial	3,780	-	3,780	3,938
Henry Smith	-	-	-	4,132
Adur District Council	-	-	-	6,800
B & H Council	-	-	-	3,000
Argus	-	-	-	387
Sussex Community	2,819	-	2,819	-
	26,842	46,925	73,767	73,209
		Activity undertaken directly £	Total 2023 £	Total 2022 £
Wages & salaries		-	-	32,319
Rent		14,734	14,734	11,458
Legal & professional		1,000	1,000	13
Office expenses		611	611	2,666
Supervision		7,673	7,673	10,033
Training		5,163	5,163	7,345
Computer		1,382	1,382	2,665
Freelance charges		1,511	1,511	-
Consultancy		21,676	21,676	-
Sundry expenses		952	952	-
Project management		8,406	8,406	2,303
Session fees		10,165	10,165	4,132
		73,273	73,273	72,934

£26,842 (2022 - £25,241) of the above expenditure was attributable to unrestricted funds and £46,925 (2022 - £47,968) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £494 (2022 - £275) which relate directly to charitable activities.

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Funds

	Balance at 1 April 2022 £	Incoming resources / Transfers £	Resources expended / Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	24,315	51,161	(46,925)	28,551
<b>Restricted funds</b>				
Vadim Fund	1,203	6	-	1,209
Plumpton	3,612	2,500	(3,146)	2,966
Co-op	-	-	-	-
Big Lottery	7,955	-	(6,783)	1,172
Henry Smith	-	-	-	-
Sussex Community	19,347	-	(16,102)	3,245
Shoreham Port Authority	600	-	-	600
B & H Council	-	-	-	-
Adur District Council	-	-	-	-
Chalk Cliff	4,320	-	(2,700)	1,620
Eating Disorders	-	-	-	-
YMCA	-	9,000	(7,614)	1,386
Alan Lane	-	-	-	-
Albert Hunt	4,000	-	-	4,000
Sussex Community Pre Trial	-	9,250	(3,780)	5,470
<b>Total restricted funds</b>	<b>41,037</b>	<b>20,756</b>	<b>(40,125)</b>	<b>21,668</b>
<b>Total funds</b>	<b>65,352</b>	<b>71,917</b>	<b>(87,050)</b>	<b>50,219</b>

The As You Are Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	6,401	43,155	(25,241)	24,315
<b>Restricted funds</b>				
Vadim Fund	1,201	2	-	1,203
Plumpton	3,718	2,000	(2,106)	3,612
Co-op	4,360	-	(4,360)	-
Big Lottery	-	9,550	(1,595)	7,955
Henry Smith	4,132	-	(4,132)	-
Sussex Community	13,285	10,000	(3,938)	19,347
Shoreham Port Authority	600	-	-	600
B&HC	3,000	-	(3,000)	-
Adur District Council	6,800	-	(6,800)	-
Chalk Cliff	4,150	4,320	(4,150)	4,320
Eating Disorders	(340)	1,125	(785)	-
WSCC	(2,150)	18,865	(16,715)	-
Alan Lane	-	-	-	-
Albert Hunt	-	4,000	-	4,000
Argus	387	-	(387)	-
<b>Total restricted funds</b>	<b>39,143</b>	<b>49,862</b>	<b>(47,968)</b>	<b>41,037</b>
<b>Total funds</b>	<b>45,544</b>	<b>93,017</b>	<b>(73,209)</b>	<b>65,352</b>

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2023 £
	General £	Restricted funds £	
Current assets	27,140	21,668	48,808
Current liabilities	1,411	-	1,411
Total net assets	28,551	21,668	50,219
	Unrestricted funds		Total funds at 31 March 2022 £
	General £	Restricted funds £	
Current assets	26,526	41,037	67,563
Current liabilities	(2,211)	-	(2,211)
Total net assets	24,315	41,037	65,352

**THE AS YOU ARE CENTRE LIMITED**

England & Wales - Charity number 1147468

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# Accounts

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Company registration number: 06051023

Charity registration number: 1147468

# The As You Are Centre Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

## The As You Are Centre Ltd

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**The As You Are Centre Ltd**  
**Reference and Administrative Details**

**Trustees**

Jeffrey Holmes  
Richard Renson  
Mrs Moira Bliss  
Jan Harmer

**Principal Office**

45 Southwick Street  
Southwick  
West Sussex  
BN42 4TH

**Company Registration Number**

06051023

The charity is incorporated in  
England.

**Charity Registration Number**

1147468

**Independent Examiner**

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

## The As You Are Centre Ltd

### Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

#### **Financial review**

Following the easing of Covid restrictions AYA has returned to offering face to face counselling with on-line sessions offered where requested. This has resulted in improved Income levels as well as a rise in associated costs.

#### **INCOME**

Total income rose by almost £34k (57%) in the year thanks to increases both from Grant Income and Counselling Fees. Several large Grants were received from organisations such as WSCC, Sussex Community and Big Lottery. Counselling Fees increased as a result of the reintroduction of face to face counselling sessions.

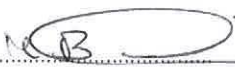
#### **EXPENDITURE**

Due to the increased levels of Grants and the normalisation of counselling sessions our expenditure rose by almost £23k (45%). Almost half of this related to rent which was reintroduced by our Landlord once we returned to seeing clients on their premises.

#### ***Policy on reserves***

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure. The trustees consider that, in the event of a significant drop in funding, that they will be able to continue the charity's activities while consideration is given to ways which additional funding can be raised. This level of reserves has been maintained during the year.

The strategic report was approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date: 11/10/22

## **The As You Are Centre Ltd**

### **Trustees' Report**

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 March 2022.

#### **Objectives and activities**

##### ***Objects and aims***

To ensure affordable counselling / psycho-therapy is available to all that would benefit across East and West Sussex, including group work.

To relieve distress and enable people to find their own personal resources to facilitate psychological well-being. To promote counselling and group-work as effective ways of responding to mental health issues including depression and anxiety, stress and relationship breakdown. To provide therapeutic services which are accessible to all in the community, including low cost for people on restrictive income. To provide supportive training placements for trainee counsellors where they can obtain practical experience and develop their own professional identity and to address factors causing or amplifying mental health problems.

##### ***Objectives, strategies and activities***

We continue to offer low cost and affordable sessions in our aim to make therapy accessible to anyone experiencing mental ill-health. Our groupwork sessions are free to access and have been well attended while online. Our group programme offers psychoeducational sessions to improve mental health and wellbeing. Our work with Male Voiced continues with the eating disorder peer support groups for people living eating disorders.

Our work with a local college continues where we provided online and face to face sessions, our team of 8 counsellors were working with students each week during a challenging academic year for all students.

As lockdown eases, we have been able to offer a blended service of face-to-face and online sessions for our general service. We have adapted our recruitment process to online working which has enabled us to recruit a further 12 trainees counsellors.

##### ***Fundraising disclosures***

Our service was fortunate to receive funding to enable us to adapt during the pandemic, working with our team of clinical supervisors we provided training and support for the volunteers to ensure they felt competent working online.

##### ***Public benefit***

We maintain our goal of offering affordable and professional therapeutic intervention and remain a well-respected and trusted organisation across East and West Sussex.

Our team continue their hard work ensuring counselling is available to local people, our team of clinical supervisor's support counsellors to continue to provide excellent services for clients. As a client centred service, we continue to let our clients lead on service development, clients tell us they would like to wait less time to access sessions, our team take this challenge and are looking to find ways to improve access to the service.

## The As You Are Centre Ltd

### Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### *Nature of governing document*

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

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

We are looking to recruit a new member to join our board of trustees, the board provides invaluable support and guidance to the service. With a balance of business, therapy and charitable expertise we are looking to recruit board members with experience working within mental health or psychotherapy.

Trustees are recruited in accordance with constitutional guidelines, recruitment policy and equal opportunity legislation.

##### *Induction and training of trustees*

Successful applicants are inducted to the board by a senior officer to be introduced to policy and procedure relevant to the role of a trustee and information provided on the responsibility of becoming a trustee, with information sourced from the charities commission.

#### **Financial instruments**

##### *Objectives and policies*

The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.


##### *Credit risk*

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on the date below and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

Date: ... 11/10/22

## The As You Are Centre Ltd

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on the date below and signed on its behalf by:



Mrs Moira Bliss  
Trustee

Date: 11/10/22

## The As You Are Centre Ltd

### Independent Examiner's Report to the trustees of The As You Are Centre Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 15.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of The As You Are Centre Ltd (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 As You Are Centre Ltd 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

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 As You Are Centre Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



.....  
Robin Headlam  
Accountants & Tax Advisors  
Partners In Enterprise Ltd

First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

8<sup>th</sup> September 2022

The As You Are Centre Ltd

**Statement of Financial Activities for the Year Ended 31 March 2022**  
**(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	4,878	-	4,878
Charitable activities	4	38,277	49,862	88,139
Total income		43,155	49,862	93,017
<b>Expenditure on:</b>				
Charitable activities	5	(25,241)	(47,968)	(73,209)
Total expenditure		(25,241)	(47,968)	(73,209)
Net income		17,914	1,894	19,808
Net movement in funds		17,914	1,894	19,808
<b>Reconciliation of funds</b>				
Total funds brought forward		6,401	39,143	45,544
Total funds carried forward	11	24,315	41,037	63,352
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,496	-	1,496
Charitable activities	4	22,337	35,460	57,797
Total income		23,833	35,460	59,293
<b>Expenditure on:</b>				
Charitable activities	5	(25,857)	(24,767)	(50,624)
Total expenditure		(25,857)	(24,767)	(50,624)
Net income		(2,024)	10,693	8,669
Net movement in funds		(2,024)	10,693	8,669
<b>Reconciliation of funds</b>				
Total funds brought forward		8,425	28,450	36,875
Total funds carried forward	11	6,401	39,143	45,544

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 11.

**The As You Are Centre Ltd**  
**(Registration number: 06051023)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand	9	65,563	46,958
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,211)</u>	<u>(1,414)</u>
<b>Net assets</b>		<u>63,352</u>	<u>45,544</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	11	41,037	39,143
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>24,315</u>	<u>6,401</u>
<b>Total funds</b>	11	<u>63,352</u>	<u>45,544</u>

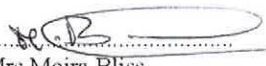
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts 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 accounts.

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on the date below and signed on their behalf by:

.....  
 Mrs Moira Bliss  
 Trustee

Date: 11/10/22

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

45 Southwick Street

Southwick

West Sussex

BN42 4TH

These financial statements were authorised for issue by the trustees on 25<sup>th</sup> September 2021.

#### 2 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.

##### Statement of compliance

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

The As You Are Centre Ltd 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.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in 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 As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. 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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

#### **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.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's 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.

#### 3 Income from donations and legacies

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £	Restricted funds £		
Donations and legacies:				
Donations from individuals	4,878	-	4,878	1,496
Other income from donations and legacies	-	-	-	-
	4,878	-	4,878	1,496

#### 4 Income from charitable activities

	Unrestricted funds		Total 2022 £	Total 2021 £
	Designated £	General £		
Counselling Fees	-	38,277	38,277	22,337
Plumpton	2,000	-	2,000	3,600
Covid	-	-	-	17,000
Eating Disorders	1,125	-	1,125	-
Co-op	-	-	-	4,360
Big Lottery	9,550	-	9,550	-
Vadin Fund	2	-	2	-
Chalk Cliff	4,320	-	4,320	-
WSCC	18,865	-	18,865	-
Albert Hunt	4,000	-	4,000	-
Sussex Community	10,000	-	10,000	8,000
Adur District Council	-	-	-	2,500
	49,862	38,277	88,139	57,797

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Expenditure on charitable activities

	Unrestricted funds		Total 2022 £	Total 2021 £
	Designated £	General £		
General	-	25,241	25,241	25,857
Plumpton	2,106	-	2,106	1,002
Covid	-	-	-	17,000
Eating Disorders	785	-	785	898
Co-op	4,360	-	4,360	-
Big Lottery	1,595	-	1,595	-
Chalk Cliff	4,150	-	4,150	-
WSCC	16,715	-	16,715	2,150
Sussex Community	3,938	-	3,938	1,848
Henry Smith	4,132	-	4,132	-
Adur District Council	6,800	-	6,800	-
B & H Council	3,000	-	3,000	-
Argus	387	-	387	-
Allen Lane	-	-	-	1,869
	47,968	25,241	73,209	50,624
		Activity undertaken directly £	Total 2022 £	Total 2021 £
Wages & salaries		32,319	32,319	25,212
Rent		11,458	11,458	144
Legal & professional		13	13	130
Office expenses		2,666	2,666	962
Supervision		10,033	10,033	14,315
Training		7,345	7,345	2,650
Computer		2,665	2,665	2,575
Sundry		-	-	221
Project management		2,303	2,303	3,900
Session fees		4,132	4,132	240
		72,934	72,934	50,349

£25,241 (2021 - £25,582) of the above expenditure was attributable to unrestricted funds and £47,968 (2021 - £24,767) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £275 (2021 - £275) which relate directly to charitable activities.

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	6,401	43,155	(25,241)	24,315
<b>Restricted funds</b>				
Vadim Fund	1,201	2	-	1,203
Plumpton	3,718	2,000	(2,106)	3,612
Co-op	4,360	-	(4,360)	-
Big Lottery	-	9,550	(1,595)	7,955
Henry Smith	4,132	-	(4,132)	-
Sussex Community	13,285	10,000	(3,938)	19,347
Shoreham Port Authority	600	-	-	600
B & H Council	3,000	-	(3,000)	-
Adur District Council	6,800	-	(6,800)	-
Chalk Cliff	4,150	4,320	(4,150)	4,320
Eating Disorders	(340)	1,125	(785)	-
WSCC	(2,150)	18,865	(16,715)	-
Alan Lane	-	-	-	-
Albert Hunt	-	4,000	-	4,000
Argus	387	-	(387)	-
<b>Total restricted funds</b>	<b>39,143</b>	<b>49,862</b>	<b>(47,968)</b>	<b>41,037</b>
<b>Total funds</b>	<b>45,544</b>	<b>93,017</b>	<b>(73,209)</b>	<b>65,352</b>

The As You Are Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	8,425	23,833	(25,857)	6,401
<b>Restricted funds</b>				
Vadim Fund	1,201	-	-	1,201
Plumpton	1,120	3,600	(1,002)	3,718
Covid	-	17,000	(17,000)	-
Co-op	-	4,360	-	4,360
Henry Smith	4,132	-	-	4,132
Sussex Community	7,132	8,000	(1,847)	13,285
Shoreham Port Authority	600	-	-	600
B&HC	3,000	-	-	3,000
Adur District Council	4,300	2,500	-	6,800
Chalk Cliff	4,150	-	-	4,150
Eating Disorders	558	-	(898)	(340)
WSCC	-	-	(2,150)	(2,150)
Alan Lane	1,870	-	(1,870)	-
Argus	387	-	-	387
<b>Total restricted funds</b>	<b>28,450</b>	<b>35,460</b>	<b>(24,767)</b>	<b>39,143</b>
<b>Total funds</b>	<b>36,875</b>	<b>59,293</b>	<b>(50,624)</b>	<b>45,544</b>

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2022 £
	General £	Restricted funds £	
Current assets	26,526	41,037	67,563
Current liabilities	(2,211)	-	(2,211)
Total net assets	24,315	41,037	65,352
	Unrestricted funds		Total funds at 31 March 2021 £
	General £	Restricted funds £	
Current assets	7,815	39,143	46,958
Current liabilities	(1,414)	-	(1,414)
Total net assets	6,401	39,143	45,544

**THE AS YOU ARE CENTRE LIMITED**

England & Wales - Charity number 1147468

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# Accounts

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Company registration number: 06051023

Charity registration number: 1147468

# The As You Are Centre Ltd

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

## **The As You Are Centre Ltd**

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Independent Examiner's Report	6
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Notes to the Financial Statements	9 to 14

## **The As You Are Centre Ltd**

### **Reference and Administrative Details**

#### **Trustees**

Jeffrey Holmes

Richard Renson

Mrs Moira Bliss

Jan Harmer (appointed 27th April 2020)

#### **Principal Office**

45 Southwick Street  
Southwick  
West Sussex  
BN42 4TH

#### **Company Registration Number**

06051023

The charity is incorporated in  
England.

#### **Charity Registration Number**

1147468

#### **Independent Examiner**

Partners in Enterprise Ltd  
Accountants & Tax Advisors  
First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

## The As You Are Centre Ltd

### Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

#### **Financial review**

In common with most organisations AYA was seriously affected by the pandemic. All face-to-face counselling had to stop, but thanks to the efforts of our Office Manager and several counsellors we have been able to offer our services to clients either on-line via Zoom or on the phone.

#### **INCOME**

Despite the pandemic Income for the charity rose actually rose by 33% thanks entirely to a rise in Grant Income of £30.7k which more than offset the fall in Session Fee Income which fell by £14.7k. The main providers of the Grants were Big Lottery, Sussex Community and the Co-op. In most cases these Grants were provided to enable AYA to continue offering its services during the pandemic.

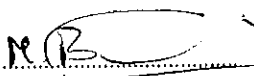
#### **EXPENDITURE**

Costs fell in the period by £14.0k thanks entirely to our landlord waiving all rent charges as we were unable to access their building. The charity did not take advantage of the Government furlough scheme as our one employee was heavily involved in both creating and monitoring our on line counselling operation.

#### ***Policy on reserves***

It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure. The trustees consider that, in the event of a significant drop in funding, that they will be able to continue the charity's activities while consideration is given to ways which additional funding can be raised. This level of reserves has been maintained during the year.

The strategic report was approved by the trustees of the charity on 25<sup>th</sup> September 2021 and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

## **The As You Are Centre Ltd**

### **Trustees' Report**

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 March 2021.

#### **Objectives and activities**

##### *Objects and aims*

To ensure affordable counselling / psycho-therapy is available to all that would benefit across East and West Sussex, including group work.

To relieve distress and enable people to find their own personal resources to facilitate psychological well-being. To promote counselling and group-work as effective ways of responding to mental health issues including depression and anxiety, stress and relationship breakdown. To provide therapeutic services which are accessible to all in the community, including low cost for people on restrictive income. To provide supportive training placements for trainee counsellors where they can obtain practical experience and develop their own professional identity and to address factors causing or amplifying mental health problems.

##### *Objectives, strategies and activities*

We continue to offer low cost and affordable sessions in our aim to make therapy accessible to anyone experiencing mental ill-health. Our groupwork sessions are free to access and have been well attended while online. Our group programme offers psychoeducational sessions to improve mental health and wellbeing. Our work with Male Voiced continues with the eating disorder peer support groups for people living eating disorders.

Our work with a local college continues where we provided online and face to face sessions, our team of 8 counsellors were working with students each week during a challenging academic year for all students.

As lockdown eases, we have been able to offer a blended service of face-to-face and online sessions for our general service. We have adapted our recruitment process to online working which has enabled us to recruit a further 12 trainees counsellors.

##### *Fundraising disclosures*

Our service was fortunate to receive funding to enable us to adapt during the pandemic, working with our team of clinical supervisors we provided training and support for the volunteers to ensure they felt competent working online.

##### *Public benefit*

We maintain our goal of offering affordable and professional therapeutic intervention and remain a well-respected and trusted organisation across East and West Sussex.

Our team continue their hard work ensuring counselling is available to local people, our team of clinical supervisor's support counsellors to continue to provide excellent services for clients. As a client centred service, we continue to let our clients lead on service development, clients tell us they would like wait less time to access sessions, our team take this challenge and are looking to find ways to improve access to the service.

## The As You Are Centre Ltd

### Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### *Nature of governing document*

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

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

We are looking to recruit a new member to join our board of trustees, the board provides invaluable support and guidance to the service. With a balance of business, therapy and charitable expertise we are looking to recruit board members with experience working within mental health or psychotherapy.

Trustees are recruited in accordance with constitutional guidelines, recruitment policy and equal opportunity legislation.

##### *Induction and training of trustees*

Successful applicants are inducted to the board by a senior officer to be introduced to policy and procedure relevant to the role of a trustee and information provided on the responsibility of becoming a trustee, with information sourced from the charities commission.

#### **Financial instruments**

##### *Objectives and policies*

The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.


##### *Credit risk*

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 25<sup>th</sup> September 2021 and signed on its behalf by:

  
.....  
Mrs Moira Bliss  
Trustee

## The As You Are Centre Ltd

### Statement of Trustees' Responsibilities

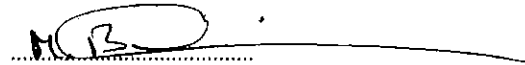
The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 25<sup>th</sup> September 2021 and signed on its behalf by:



Mrs Moira Bliss  
Trustee

## The As You Are Centre Ltd

### Independent Examiner's Report to the trustees of The As You Are Centre Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 15.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of The As You Are Centre Ltd (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 As You Are Centre Ltd 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

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 As You Are Centre Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



.....  
Robin Headlam  
Accountants & Tax Advisors  
Partners In Enterprise Ltd

First Floor Office  
5 Bartholomew's  
Brighton  
East Sussex  
BN1 1HG

25<sup>th</sup> September 2021

**The As You Are Centre Ltd**

**Statement of Financial Activities for the Year Ended 31 March 2021  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,496	-	1,496
Charitable activities	4	22,337	35,460	57,797
Total income		23,833	35,460	59,293
<b>Expenditure on:</b>				
Charitable activities	5	(25,857)	(24,767)	(50,624)
Total expenditure		(25,857)	(24,767)	(50,624)
Net expenditure		(2,024)	10,693	8,669
Net movement in funds		(2,024)	10,693	8,669
<b>Reconciliation of funds</b>				
Total funds brought forward		8,425	28,450	36,875
Total funds carried forward	11	6,401	39,143	45,544
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	9,542	494	10,036
Charitable activities	4	38,593	4,743	43,336
Total income		48,135	5,237	53,372
<b>Expenditure on:</b>				
Charitable activities	5	(50,116)	(14,772)	(64,888)
Total expenditure		(50,116)	(14,772)	(64,888)
Net income		(1,981)	(9,535)	(11,516)
Net movement in funds		(1,981)	(9,535)	(11,516)
<b>Reconciliation of funds</b>				
Total funds brought forward		10,406	37,985	48,391
Total funds carried forward	11	8,425	28,450	36,875

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

The funds breakdown for 2021 is shown in note 11.

**The As You Are Centre Ltd**

**(Registration number: 06051023)  
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand	9	46,958	38,801
<b>Creditors: Amounts falling due within one year</b>	10	<u>(1,414)</u>	<u>(1,926)</u>
<b>Net assets</b>		<u>45,544</u>	<u>36,875</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	11	39,143	28,450
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>6,401</u>	<u>8,425</u>
<b>Total funds</b>	11	<u>45,544</u>	<u>36,875</u>

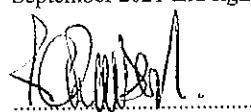
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts 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 accounts.

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 25<sup>th</sup> September 2021 and signed on their behalf by:



Richard Renson  
Trustee

## **The As You Are Centre Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

45 Southwick Street

Southwick

West Sussex

BN42 4TH

These financial statements were authorised for issue by the trustees on 25<sup>th</sup> September 2021.

#### **2 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.

##### **Statement of compliance**

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

The As You Are Centre Ltd 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.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in 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 As You Are Centre Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. 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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

#### **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.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's 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.

#### 3 Income from donations and legacies

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	1,496	-	1,496	494
Other income from donations and legacies	-	-	-	9,542
	<u>1,496</u>	<u>-</u>	<u>1,496</u>	<u>10,036</u>

#### 4 Income from charitable activities

	Unrestricted funds		Total 2021 £	Total 2020 £
	Designated £	General £		
Counselling Fees	-	22,337	22,337	38,593
Plumpton	3,600	-	3,600	2,000
Covid	17,000	-	17,000	-
Co-op	4,360	-	4,360	-
Allen Lane	-	-	-	2,180
Eating Disorders	-	-	-	563
Sussex Community	8,000	-	8,000	-
Adur District Council	2,500	-	2,500	-
	<u>35,460</u>	<u>22,337</u>	<u>57,797</u>	<u>43,336</u>

**The As You Are Centre Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**5 Expenditure on charitable activities**

	Unrestricted funds		Total 2021 £	Total 2020 £
	Designated £	General £		
General	-	25,857	25,857	50,116
Covid	17,000	-	17,000	-
WSCC	2,150	-	2,150	-
Henry Smith	-	-	-	3,325
Sussex Community	1,848	-	1,848	4,558
Plumpton	1,002	-	1,002	880
Adur District Council	-	-	-	2,500
Argus	-	-	-	403
Eating Disorders	898	-	898	615
Allen Lane	1,869	-	1,869	2,491
	24,767	25,857	50,624	64,888
		Activity undertaken directly £	Total 2021 £	Total 2020 £
Wages & salaries		25,212	25,212	29,151
Rent		144	144	14,727
Legal & professional		130	130	157
Office expenses		962	962	973
Supervision		14,315	14,315	4,140
Training		2,650	2,650	5,205
Computer		2,575	2,575	335
Sundry		221	221	1,775
Project management		3,900	3,900	100
Session fees		240	240	8,054
		50,349	50,349	64,617

£25,582 (2020 - £49,845) of the above expenditure was attributable to unrestricted funds and £24,767 (2020 - £14,772) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £275 (2020 - £271) which relate directly to charitable activities.

## The As You Are Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	8,425	23,833	(25,857)	6,401
<b>Restricted funds</b>				
Vadim Fund	1,201	-	-	1,201
Plumpton	1,120	3,600	(1,002)	3,718
Covid	-	17,000	(17,000)	-
Co-op	-	4,360	-	4,360
Henry Smith	4,132	-	-	4,132
Sussex Community	7,132	8,000	(1,847)	13,285
Shorcham Port Authority	600	-	-	600
B&HC	3,000	-	-	3,000
Adur District Council	4,300	2,500	-	6,800
Chalk Cliff	4,150	-	-	4,150
Eating Disorders	558	-	(898)	(340)
WSCC	-	-	(2,150)	(2,150)
Alan Lane	1,870	-	(1,870)	-
Argus	387	-	-	387
<b>Total restricted funds</b>	<b>28,450</b>	<b>35,460</b>	<b>(24,767)</b>	<b>39,143</b>
<b>Total funds</b>	<b>36,875</b>	<b>59,293</b>	<b>(50,624)</b>	<b>45,544</b>

The As You Are Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	10,406	48,135	(50,116)	8,425
<b>Restricted funds</b>				
Vadim Fund	706	495	-	1,201
Plumpton	-	2,000	(880)	1,120
Henry Smith	7,457	-	(3,325)	4,132
Sussex Community	11,690	-	(4,558)	7,132
Shorcham Port Authority	600	-	-	600
B&HC	3,000	-	-	3,000
Adur District Council	6,800	-	(2,500)	4,300
Chalk Cliff	4,150	-	-	4,150
Eating Disorders	611	562	(615)	558
Alan Lane	2,181	2,180	(2,491)	1,870
Argus	790	-	(403)	387
<b>Total restricted funds</b>	<b>37,985</b>	<b>5,237</b>	<b>(14,772)</b>	<b>28,450</b>
<b>Total funds</b>	<b>48,391</b>	<b>53,372</b>	<b>(64,888)</b>	<b>36,875</b>

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2021 £
	General £	Restricted funds £	
Current assets	7,815	39,143	46,958
Current liabilities	(1,414)	-	(1,414)
<b>Total net assets</b>	<b>6,401</b>	<b>39,143</b>	<b>45,544</b>
	Unrestricted funds		Total funds at 31 March 2020 £
	General £	Restricted funds £	
Current assets	10,351	28,450	38,801
Current liabilities	(1,926)	-	(1,926)
<b>Total net assets</b>	<b>8,425</b>	<b>28,450</b>	<b>36,875</b>