

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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## **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.

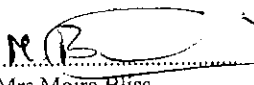
#### **EXPENDITURE**

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**

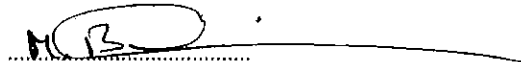
The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

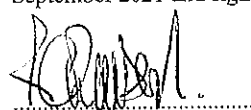
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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**

	<b>Unrestricted funds</b>		<b>Total</b>	<b>Total</b>
	<b>Designated</b>	<b>General</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>24,767</u>	<u>25,857</u>	<u>50,624</u>	<u>64,888</u>
		<b>Activity</b>	<b>Total</b>	<b>Total</b>
		<b>undertaken</b>	<b>2021</b>	<b>2020</b>
		<b>directly</b>	<b>£</b>	<b>£</b>
		<b>£</b>		
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
		<u>50,349</u>	<u>50,349</u>	<u>64,617</u>

£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>	28,450	35,460	(24,767)	39,143
<b>Total funds</b>	36,875	59,293	(50,624)	45,544

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