

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.

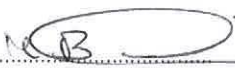
#### EXPENDITURE

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 trainee 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**

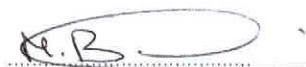
The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

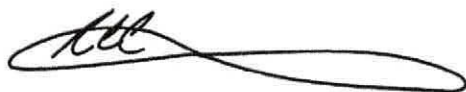
Having satisfied myself that the accounts of The As You Are Centre Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('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	(2,211)	(1,414)
<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>

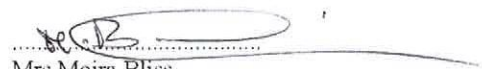
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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	Total
	Designated £	General £	2022 £	2021 £
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>	39,143	49,862	(47,968)	41,037
<b>Total funds</b>	45,544	93,017	(73,209)	65,352

# 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

	<b>Unrestricted funds</b>		<b>Total funds at</b>
	<b>General</b>	<b>Restricted funds</b>	<b>31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	26,526	41,037	67,563
Current liabilities	(2,211)	-	(2,211)
<b>Total net assets</b>	<b>24,315</b>	<b>41,037</b>	<b>65,352</b>
	<b>Unrestricted funds</b>		<b>Total funds at</b>
	<b>General</b>	<b>Restricted funds</b>	<b>31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>