

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 23rd November 2022)

Mrs Moira Bliss

Jan Harmer (resigned 14th 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

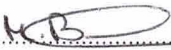
The trustees (who are also the directors of The As You Are Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

29th 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 £
Income and Endowments from:				
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
Expenditure on:				
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)
Reconciliation of funds				
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 £
Income and Endowments from:				
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
Expenditure on:				
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
Reconciliation of funds				
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 £
Current assets			
Cash at bank and in hand	9	48,808	67,563
Creditors: Amounts falling due within one year	10	<u>1,411</u>	<u>(2,211)</u>
Net assets		<u>50,219</u>	<u>65,352</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	21,668	41,037
Unrestricted income funds			
Unrestricted funds	10	<u>28,551</u>	<u>24,315</u>
Total funds		<u>50,219</u>	<u>65,352</u>


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 23rd 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	-
	<u>26,842</u>	<u>46,925</u>	<u>73,767</u>	<u>73,209</u>
		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
		<u>73,273</u>	<u>73,273</u>	<u>72,934</u>

£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 £
Unrestricted funds				
<i>General</i>				
General	24,315	51,161	(46,925)	28,551
Restricted funds				
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
Total restricted funds	41,037	20,756	(40,125)	21,668
Total funds	65,352	71,917	(87,050)	50,219

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 £
Unrestricted funds				
<i>General</i>				
General	6,401	43,155	(25,241)	24,315
Restricted funds				
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)	-
Total restricted funds	39,143	49,862	(47,968)	41,037
Total funds	45,544	93,017	(73,209)	65,352

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General	Restricted funds	31 March 2023
	£	£	£
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
	General	Restricted funds	31 March 2022
	£	£	£
Current assets	26,526	41,037	67,563
Current liabilities	(2,211)	-	(2,211)
Total net assets	24,315	41,037	65,352