

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

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

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.

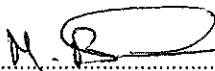
EXPENDITURE

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.

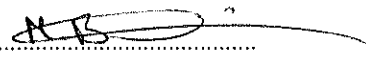
Credit risk

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

20th 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 £
Income and Endowments from:				
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
Expenditure on:				
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
Reconciliation of funds				
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 £
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 & 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)
Reconciliation of funds				
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 £
Current assets			
Cash at bank and in hand	9	85,174	48,808
Creditors: Amounts falling due within one year	10	-	1,411
Net assets		<u>85,174</u>	<u>50,219</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	26,852	21,668
Unrestricted income funds			
Unrestricted funds	10	<u>58,322</u>	<u>28,551</u>
Total funds		<u>85,174</u>	<u>50,219</u>

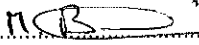
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 22nd 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	Total
	Designated	General	2024	2023
	£	£	£	£
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
	<u>13,492</u>	<u>52,060</u>	<u>65,552</u>	<u>73,767</u>
		Activity		
		undertaken		
		directly		
		£	Total	Total
			2024	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
		<u>65,552</u>	<u>65,552</u>	<u>73,273</u>

£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 £
Unrestricted funds				
<i>General</i>				
General	28,551	81,831	(52,060)	58,322
Restricted funds				
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
Total restricted funds	21,668	19,889	(14,705)	26,852
Total funds	50,219	101,720	(66,765)	85,174

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 £
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&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
Total restricted funds	41,037	20,756	(40,125)	21,668
Total funds	65,352	71,917	(87,050)	50,219

10 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General	Restricted funds	31 March 2024
	£	£	£
Current assets	58,322	26,852	85,174
Current liabilities	-	-	-
Total net assets	58,322	26,852	85,174
	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