

RREGISTERED COMPANY NUMBER: 08287687 (England and Wales)
RREGISTERED CHARITY NUMBER: 1154989

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
FAVERSHAM COUNSELLING SERVICE LIMITED**

FAVERSHAM COUNSELLING SERVICE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Statement of Financial Activities	16
Balance Sheet	17
Cash Flow Statement	18
Notes to the Financial Statements	19 to 31

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES

For the year ended 31 March 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year 1 April 2022 to 31 March 2023. This report is also the directors' report. The Trustees have adopted the provisions of 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 2019).

VISION, OBJECTIVES AND MAIN ACTIVITIES

a. Vision

Faversham Counselling Service's (FCS) vision is to ensure that those requiring talking therapies can access them at the time of need in Faversham and the surrounding areas.

b. Objectives

In setting objectives and planning for activities, the Trustees have considered general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

Our mission

Our mission is to enable ease of access in the provision of NICE-approved talking therapies in across Kent and Medway

We aim to:

- Develop FCS to ensure that we are one of Kent's leading charities for counselling and psychological therapies, including accreditation by the BACP (British Association for Counselling & Psychotherapy) (British Association for Counselling & Psychotherapy).
- Provide NICE-approved, evidenced based talking therapies; and
- Develop our student counsellors to enable long term therapy at a low cost for those that require it.

Our values

Our work is guided and informed by our commitment to:

- Working with those that come to us for therapy
- Listening to our clients by continuously working with client feedback, enabling voices to be heard
- Striving towards true inclusiveness
- Working in partnership, so that we can support our clients fully
- Ensuring everyone has access to high quality talking therapies

Realising our vision

Our strategic goals are:

1. Excellence in service
 2. Excellence in psychological therapy
 3. Excellence in client recovery
 4. Removing stigma
 5. Data collection
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FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued

For the year ended 31 March 2023

c. Main Activities

FCS works with the NHS providing free Improving Access to Psychological Therapies ("IAPT") to all those living within Swale and surrounding areas. We also hold a contract with the University Medical Centre to provide the same NHS IAPT service to all those living within Canterbury and surrounding areas.

We work with trainee counsellors to enable them to advance in practice by gaining practical experience and the required therapeutic hours as counsellors to qualify. This programme allows the students to have comprehensive practical training whilst the students are also trained to understand patient management programmes. FCS has also updated its CPD programme to widen what is available in terms of subject matter for both the IAPT therapists as well as those who work in other parts of the organisation.

There are also private and low-cost therapies sessions to non-NHS referred clients, called FCS Faversham Counselling Services.

d. Activities for Achieving Objectives

FCS started 30 years ago as a charity based in Faversham. In that time, it has grown and, although we remain within Faversham, the catchment area for our work is Kent.

IAPT constitutes much of our work. We gather information from our service user's feedback, as well as feedback from our various stakeholder groups, on a continuous basis. It is important to us that we deliver high quality services to all our clients and that this is regularly reviewed, and services are developed to meet the changing demands of all stakeholder groups.

Our IAPT work is fully compliant to the IAPT Handbook with the continuation and ongoing commitment to the training of both High Intensity Therapists (HIT) and Psychological Wellbeing Practitioners (PWP).

FCS is an accredited service provider with the British Association of Counsellors and Psychotherapy (BACP) service, and we feel confident with the standards we have set ourselves and strive to improve the services we deliver to all clients.

Why do people come for counselling?

The most common reasons patients access FCS include common mental health issues such as depression and anxiety. However, we also see many referrals from patients who have many other diagnosed mental health disorders, for example, patients with Post Traumatic Stress Disorder, Borderline Personality Disorder and Bipolar Disorder.

FCS works across a wide range of issues, including:

- Phobias
- Self-harm
- Bereavement
- Relationship counselling
- Anxiety
- Depression
- Poor self esteem
- Obsessive-Compulsive Disorder
- Trauma

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued **For the year ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity is controlled by its governing document, the articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is also a not-for-profit organisation and a Registered Charity (No. 1154989). The charitable company was incorporated on 9 November 2012.

The principal objects of the Charity are set out on page 1 of the Trustees' Report. There have been no changes in the objectives since the last annual report.

b. Methods of appointment or election of Trustees

New Trustees are elected and co-opted by the Board of Trustees under the terms of the Articles of Association.

c. Policies Adopted for the Induction and Training of Trustees

All new Trustees are provided with an induction upon election. Training needs are kept under review by the Trustees and carried out as required.

d. Organisational Structure and Decision Making

The Board of Trustees meet through a formal meeting structure which is attended by members of the FCS Senior Management Team which includes the Chief Executive Officer, Clinical Director, and Head of Finance.

The Trustees also meet with the Chief Executive Officer and Clinical Director on an informal basis when required between board meetings.

The Charity is organised in such a way that Trustees meet regularly to manage its affairs whilst day-to-day responsibility is delegated to the Chief Executive Officer and Executive team.

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued For the year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE

a. Financial Performance

During the year to 31 March 2023 income increased to £1,560,495 (2022: £1,475,649) which was exceeded by the increased expenditure of £1,623,415 (2022: £1,430,846). The overall deficit for the period was £63,945 (2022: Surplus £46,746).

These results are improved by the disclosure rules of the charity SORP and include amounts in the income which are carried forward. £130,860 (2022: £51,750) of restricted funds to be spent on the salaries of NHS Talking Therapies support roles, and for training of clinical staff are disclosed in these accounts.

The deficit for the period for unrestricted funds was £143,279 (2022: £5,004).

(It should be noted that the 2022 comparatives above relate to 15-month period up to 31 March 2022)

Our primary source of funds remained NHS Contracts for the provision of NHS Talking Therapies services and the development of related staff. In line with many other similar providers, the year has again been challenging. Whilst we were able to deliver an increase in activity above NHS contract requirements to improve service provision, this impacted our financial performance.

b. Review of Charitable Activities

FCS is committed to meeting the needs of the community and over the 12 months has been focused on providing high quality services for our patients.

THOSE WHO WORK WITH FCS TALKING THERAPIES - IAPT:

FCS has a fully trained workforce of therapists working under the BACP (British Association for Counselling & Psychotherapy) Service Accreditation Scheme and its Ethical Guidelines for Good Working Practice, as well as the BABCP (British Association of Behavioural and Cognitive Psychotherapists), UKCP and other recognised accreditation bodies.

Clinical Director Annual Report

Structure of NHS Workforce

Our NHS IAPT service entered into the recruitment process for a fourth cohort of trainees for both High Intensity CBT (Cognitive Behaviour Therapy) Therapists and Low Intensity PWP Practitioners. We partner with Canterbury Christchurch University for the HIT CBT therapist training, and with Surrey University for the PWP course.

We have a split of modalities across the service reflecting the IAPT Manual and the NICE approved treatment protocols:

- Dynamic Interpersonal Therapists (DIT)
- Cognitive Behaviour Therapists (CBT Therapists)
- Psychological Therapists
- Eye Movement Desensitization Therapists (EMDR)
- Couples Therapists
- Psychological Wellbeing Practitioners (PWP's).

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued For the year ended 31 March 2023

We work to the stepped care model of NHS delivery and our High intensity Therapists offer Step 3 treatments whilst our PWP's offer Step 2.

We have started to deliver Step 2 psycho-educational groups and Step 3 therapy groups. We offer a Step 2 online mindfulness programme and signpost our clients to different resources whilst they are on a wait list, as well as offering them the online mindfulness as an early intervention.

• Structure of Non-NHS Workforce

Our non-NHS service, which includes corporate and private work has grown over the past year, and we continue to market this side of the service. We employ a full-time lead and a number of employed counsellors supplemented by sessional counsellors when required. Student Counsellors are offered opportunities to complete their accreditation by volunteering in our Core Counselling Service provided at a discounted rate.

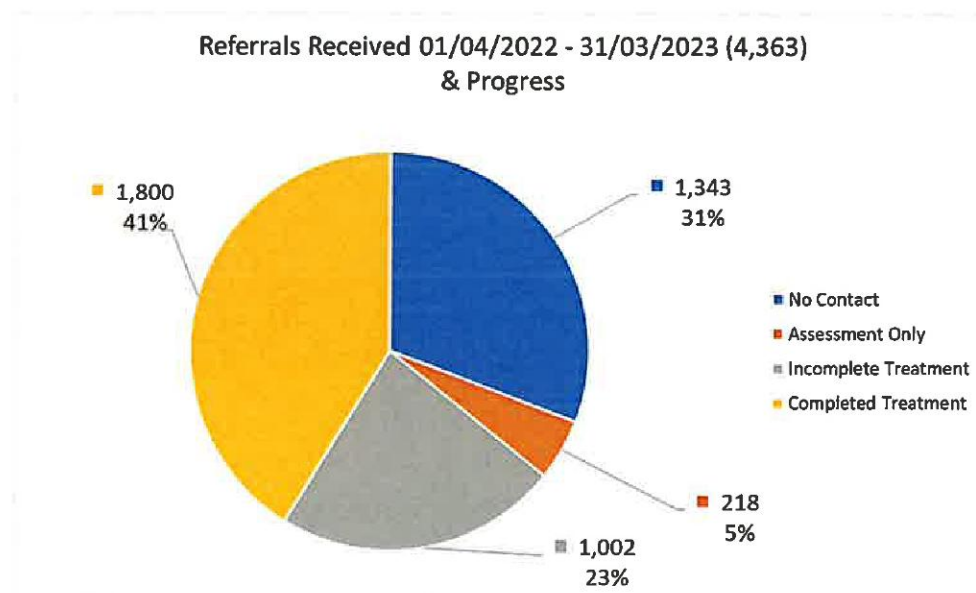
• Outcomes

Our NHS recovery rates have been steady over the past year and are within the expectations of our targets. FCS continues to deliver its contractual KPI's which are reported and reviewed through a robust reporting structure maintained by regular positive performance meetings with the ICB.

The year showed significant growth (over 50%) in our NHS referral numbers, enabling us to help many more individuals.

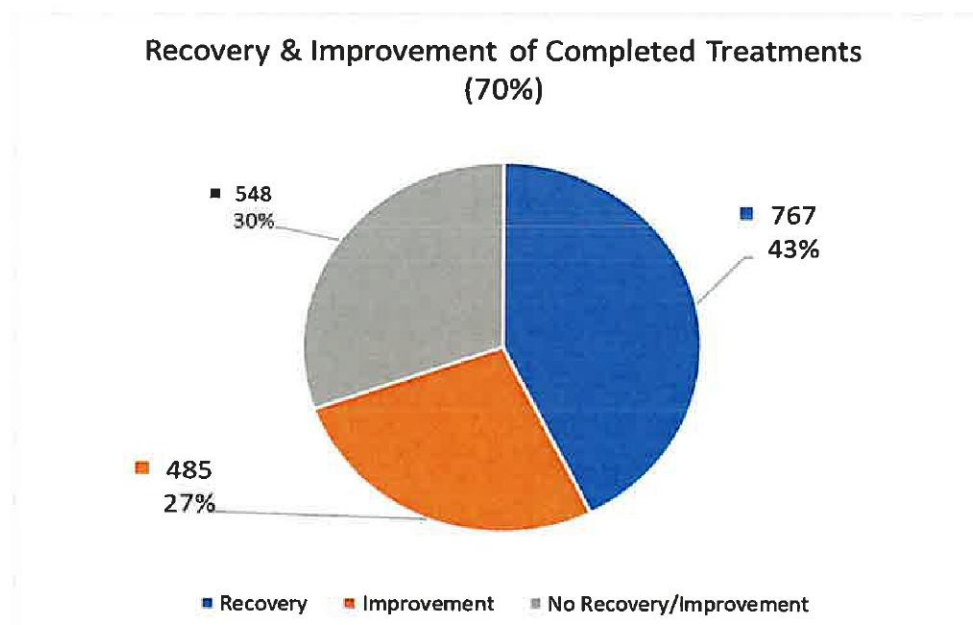
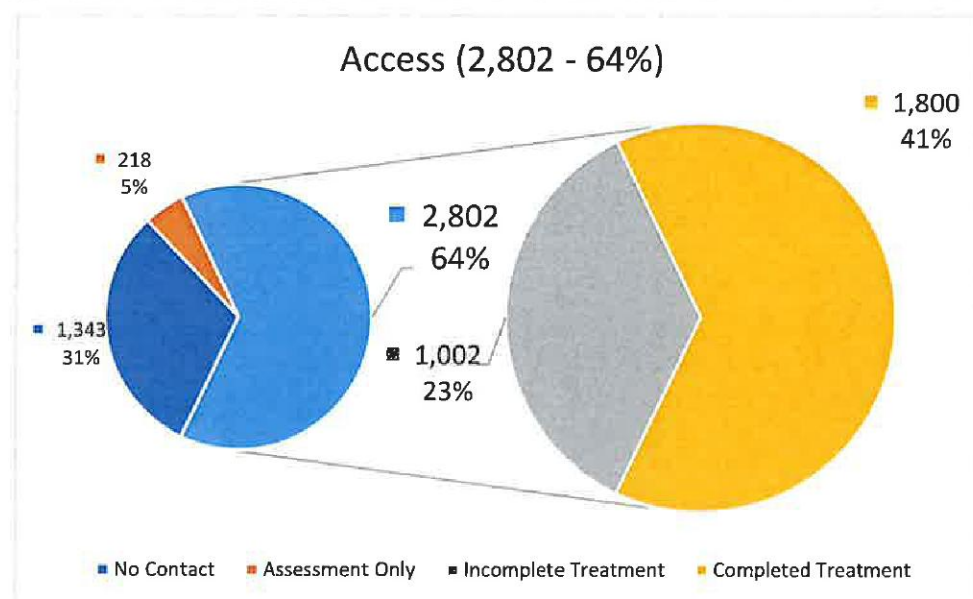
Similarly, our supported core, private and corporate activity grew providing individuals an alternative to NHS treatment, all be it incidental to the NHS activity.

The charts shown below detail the NHS activity for the year;



FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued
For the year ended 31 March 2023



FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued **For the year ended 31 March 2023**

FINANCIAL REVIEW

a. Going Concern

The Trustees are aware that the NHS contract procurement took place after the accounting period and the new contract has been awarded to an organisation which does not wish to work with FCS. This significantly affects the Charities' ability to continue beyond 31 March 2024 after which the contract is transferred. A decision was made in November 2023 that the expectation was for the Charity to cease trading shortly after the transfer. The accounts have been prepared with this in mind and includes fixed assets in use at the 31 March 2023, which will be written down to zero in the following year.

In order to keep the financial position under review, regular management accounts are produced and made available to the Board, whilst the Head of Finance and CEO meet frequently to discuss any developments. If any negative issues were to be identified during these processes, remedial action would be taken to ensure we continued to fund operations and meet our charitable objectives.

b. Reserves Policy

FCS's documented policy was to maintain free reserves of £186,000, a requirement for positive net current assets on the balance sheet and a minimum of £15,000 in cash deposits.

At the year end, the charity held total funds of £267,014 (2022: £330,959) of which unrestricted general funds were £135,930 (2022: £279,209). Restricted funds of £131,084 (2022: £51,750) are detailed later in the financial statements.

Total free reserves of the charity, being general funds less the net book value of fixed assets amounts to £98,469 (2022: £263,022). This falls short of the reserve policy which remained an ambition to achieve if the improvements that had been driven by a change in financial control could stem the structural losses. Maintaining technical solvency took priority over achieving this target.

c. Financial risk management objectives and policies

Within excess of 95% of income coming from the NHS and HEE, failure to retain support from these organisations would create significant financial difficulties. Regular and close communication with the ICB to ensure continued support of the NHS talking therapies workforce have secured this to the end of the contract period where many of the staff are subject to TUPE.

The Trustees have overall responsibility for the system of internal control, whilst the day-to-day management is delegated to the CEO and the Senior Management Team. Relevant controls are designed by senior management to allow effective and efficient operations, including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

There are regular reviews and updates of policies and procedures, and appropriate legal or professional advice is sought and followed as appropriate. Any significant exceptions from approved policies and procedures are reported to the Trustees.

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued

For the year ended 31 March 2023

PLANS FOR FUTURE PERIODS

After the year end, the local NHS ICB issued a retender for NHS Talking Therapies across Kent and Medway with contracts put out for procurement. The financial criteria requirements prevented us from bidding. We were partnered with two larger organisations as delivery partners but unfortunately the winning bidder chose not to partner with us. With this as the outcome, all NHS work will be transferred to the successful organisation with affect from 1st April 2024 with TUPE regulations being applicable.

The ICB has shown their continued willingness to support FCS to the end of the contract on 31 March 2024. The significantly smaller number of clinical staff and work in relation to our expanded private, affordable, and corporate services are expected to be transferred to another local charity in the same sector.

FCS Ltd will cease all work with the end of the NHS Talking Therapies contract which we were originally formed to serve.

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued For the year ended 31 March 2023

CLOSURE STATEMENT

Following the recent announcement of the Talking Therapies Services across Kent and Medway being provided from 1st April 2024 by Vita Health Care, The Board of Trustees at FCS has had to carefully consider the future of FCS, due to the impact of the loss of the NHS Talking Therapies contract.

After over 30 years of dedicated service and commitment to our mission, we find ourselves at a juncture where continued operations are no longer sustainable. The Board of Trustees has made the difficult decision to close FCS on 31 March 2024. This decision comes after an extensive review of our financial position, ongoing operational challenges, and the evolving landscape of mental health support across Kent and Medway. We recognise the positive impact FCS has had on the community, and it is with a heavy heart that we have made this decision.

We acknowledge the dedicated efforts of our staff, volunteers, and supporters who have contributed to the success of FCS over the years. The commitment has been instrumental in achieving our mission, and for that, we extend our deepest gratitude.

As we wind down operations, our Executive Team will work diligently to ensure a responsible and transparent conclusion to our activities.

We understand that this news may evoke some difficult emotions, and we appreciate your ongoing support and understanding during this challenging time. Whilst our organisational journey may be ending, we encourage you to continue advocating for mental health awareness and support across Kent and Medway. We assure you that you will have the full support of the Executive Team as we work towards our closure.

We hope that our mission and values will continue to be upheld by other dedicated organisations in the community in the future.

Thank you once again for your support and understanding during this challenging time.

With heartfelt appreciation,

FCS Chair, Board of Trustees and CEO

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued **For the year ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08287687 (England and Wales)

Registered Charity number
1154989

Registered office
10 Gatefield Lane
Faversham
Kent
ME13 8NX

Trustees

Louise Molton (resigned 15 June 2023)
Peter Gingell, Treasurer (resigned 30 November 2022)
Satish Mathur, Chair (resigned 31 October 2022)
Kate Walker
Ron Hoile (resigned 14 October 2022)
Guy Addington (appointed 1 May 2023)
David Williams (appointed 1 May 2023)
Alexandru Padureanu (appointed 1 May 2023 and resigned 28 September 2023)
Brigid Ferarrio (appointed 1 May 2023)

Directors

Louise Molton (resigned 15 June 2023)
Peter Gingell, Treasurer (resigned 30 November 2022)
Satish Mathur, Chair (resigned 31 October 2022)
Kate Walker
Ron Hoile (resigned on 14 October 2022)
Guy Addington (appointed 1 May 2023)
David Williams (appointed 1 May 2023)
Alexandru Padureanu (appointed 1 May 2023 and resigned 28 September 2023)
Brigid Ferarrio (appointed 1 May 2023)

Chief Executive Officer

Michelle Ford

Auditors

Hilden Park Accountants Limited
Chartered Accountants & Statutory Auditors
Hilden Park House
79 Tonbridge Road
Hildenborough
Kent
TN11 9BH

FAVERSHAM COUNSELLING SERVICE LIMITED

REPORT OF THE TRUSTEES - continued **For the year ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Faversham Counselling Service Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

As far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hilden Park Accountants Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the Trustees approved by order of the board of Trustees, as the company directors, on ...18th December 2023.....

and signed on the board's behalf by:



Trustee – Kate Walker

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAVERSHAM COUNSELLING SERVICE LIMITED

Opinion

We have audited the financial statements of Faversham Counselling Service Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to Note 1 to the financial statements which explains that the directors intend to liquidate the company and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in Note 1. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the annual report, including the Trustees' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAVERSHAM COUNSELLING SERVICE LIMITED - continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken during the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception.

In the light of the knowledge and understanding of the company and its environment obtained during the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant which have a direct material effect on the amounts and disclosures in the financial statements are the Companies Act 2006, the Charities Act 2011 and Charities SORP FRS102.

We also identified other laws and regulations which do not have a direct effect on the amounts and disclosures in the financial statements, but which compliance is fundamental to the entity's operations including Employment Law, Health and Safety Law, Data Protections Laws (including UK General Data Protection Regulation (GDPR) and compliance with the British Association for Counselling and Psychotherapy regulations and enquires were made with management regarding procedures in place to ensure compliance.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
FAVERSHAM COUNSELLING SERVICE LIMITED - continued**

Having reviewed the laws and regulations applicable to the charitable company, we designed and performed audit procedures to obtain sufficient appropriate evidence. Specifically, we:

- Assigned an engagement team to the audit that collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations.
- Enquired with management on any non-compliance with laws and regulations.
- Reviewed the legal expense accounts and legal correspondence to identify potential litigation or claims involving the entity.
- Reviewed internal policies and procedures and external guidance.
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement and fraud and in doing so:

- Considered whether there were areas of the financial statements particularly susceptible to fraud and enquired with management as to any known or suspected instances of fraud and their assessment of fraud risk.
- Considered whether management have incentives and opportunities to manipulate financial results and determined the key audit risks related to completeness of income, management override of controls, recoverability of debtors, completeness of creditors and restricted funds.
- The risk of management override of controls has been reviewed and audited, including through testing journal entries, accounting estimates and other adjustments for appropriateness. Furthermore, analytical procedures were undertaken to identify any unusual or unexpected relationships and transactions and the rationale behind these was investigated.
- The risk of completeness of income has been reviewed and audited, including through substantive testing, along with a review of the appropriateness of the accounting policy concerning income recognition and completing detailed cut off testing either side of the balance sheet date.
- Designed and performed audit procedures to obtain sufficient appropriate evidence including substantive testing in relation to the recoverability of debtors, completeness of creditors and restricted funds.

The audit has been planned and performed in such a way as to best identify risks of material misstatement; however, the inherent limitations of audit procedures means that there remains a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, override of controls, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
FAVERSHAM COUNSELLING SERVICE LIMITED - continued**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Chewter FCA (Senior Statutory Auditor)
for and on behalf of Hilden Park Accountants Limited
Chartered Accountants & Statutory Auditors
Hilden Park House
79 Tonbridge Road
Hildenborough
Kent
TN11 9BH

Date: 20 DECEMBER 2023

Note:

The maintenance and integrity of the company's website is the responsibility of the Trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

FAVERSHAM COUNSELLING SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023

		Unrestricted Funds		Restricted Funds		Total Funds	
	Note	31/03/23	31/03/22	31/03/23	31/03/22	31/03/23	31/03/22
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	-	-	171,684	69,000	171,684	69,000
Charitable activities	3	1,085,773	871,965	302,183	533,954	1,387,956	1,405,919
Investments	4	855	730	-	-	855	730
Total incoming resources		1,086,628	872,695	473,867	602,954	1,560,495	1,475,649
Expenditure on:							
Charitable activities	5	1,230,262	879,642	393,153	551,204	1,623,415	1,430,846
Total expenditure		1,230,262	879,642	393,153	551,204	1,623,415	1,430,846
Gain/(loss) on investments		(1,025)	1,943	-	-	(1,025)	1,943
Net income/(expenditure)		(144,659)	(5,004)	80,714	51,750	(63,945)	46,746
Transfers between funds		1,380	-	(1,380)	-	-	-
Net movement in funds		(143,279)	(5,004)	79,334	51,750	(63,945)	46,746
Reconciliation of funds:							
Total funds brought forward		279,209	284,213	51,750	-	330,959	284,213
Total funds carried forward		135,930	279,209	131,084	51,750	267,014	330,959

The notes form part of these financial statements

FAVERSHAM COUNSELLING SERVICE LIMITED - REGISTERED NUMBER 08287687

BALANCE SHEET

For the year ended 31 March 2023

		Unrestricted Funds		Restricted Funds		Total Funds	
	Note	31/03/23	31/03/22	31/03/23	31/03/22	31/03/23	31/03/22
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	12	37,461	16,187	-	-	37,461	16,187
Investments	13	19,531	20,556	-	-	19,531	20,556
		<u>56,992</u>	<u>36,743</u>	<u>-</u>	<u>-</u>	<u>56,992</u>	<u>36,743</u>
CURRENT ASSETS							
Debtors	14	209,461	228,739	-	-	209,461	228,739
Cash at bank and in hand		<u>34,190</u>	<u>63,413</u>	<u>131,084</u>	<u>51,750</u>	<u>165,274</u>	<u>115,163</u>
		243,651	292,152	131,084	51,750	374,735	343,902
CREDITORS							
Amounts falling due within one year	15	(164,713)	(49,686)	-	-	(164,713)	(49,686)
NET CURRENT ASSETS		<u>78,938</u>	<u>242,466</u>	<u>131,084</u>	<u>51,750</u>	<u>210,022</u>	<u>294,216</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>135,930</u>	<u>279,209</u>	<u>131,084</u>	<u>51,750</u>	<u>267,014</u>	<u>330,959</u>
NET ASSETS		<u>135,930</u>	<u>279,209</u>	<u>131,084</u>	<u>51,750</u>	<u>267,014</u>	<u>330,959</u>
FUNDS							
Unrestricted funds	17	135,930	279,209	-	-	135,930	279,209
Restricted funds		-	-	131,084	51,750	131,084	51,750
TOTAL FUNDS		<u>135,930</u>	<u>279,209</u>	<u>131,084</u>	<u>51,750</u>	<u>267,014</u>	<u>330,959</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18th December 2023 and were signed on its behalf by:



Trustee – Kate Walker

The notes form part of these financial statements

FAVERSHAM COUNSELLING SERVICE LIMITED

CASH FLOW STATEMENT
For the year ended 31 March 2023

	Notes	Year Ended 31.03.23 £	Year Ended 31.03.22 £
Cash flows (used in)/from operating activities			
Cash generated from operations	19	<u>84,464</u>	<u>(87,296)</u>
Net cash (used in)/from operating activities		<u>84,464</u>	<u>(87,296)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(35,208)</u>	<u>(15,541)</u>
Interest received		<u>855</u>	<u>730</u>
Net cash used in investing activities		<u>(34,353)</u>	<u>(14,811)</u>
Change in cash and cash equivalents in the reporting period		50,111	(102,107)
Cash and cash equivalents at the beginning of the reporting period		<u>115,163</u>	<u>217,270</u>
Cash and cash equivalents at the end of the reporting period		<u>165,274</u>	<u>115,163</u>

The notes form part of these financial statements

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Faversham Counselling Service Limited is a charitable company limited by guarantee registered in England and Wales. In the event of the charity being wound up the liability to members in respect of the guarantee is limited. The address of the registered office is given in the charity information on page 10 of the report of the Trustees. The nature of the charity's operations and principal activities is the provision of professional counselling.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The NHS contract procurement took place after the reporting period, and the new contract has been awarded to an organisation which does not wish to work with Faversham Counselling Service Limited. Therefore, the current contract will end on 31 March 2024 and be transferred to such organisation. As such the Trustees have made the decision to liquidate the entity shorter after the transfer of the contract. The financial statements have been prepared on a basis other than that of the going concern basis. The fixed assets have been reviewed and given these were still in use at the balance sheet date and continued to be used after the reporting period no impairment adjustment is necessary. No provision has been made for the future costs of terminating the entity unless such costs were committed at the reporting date.

Income

NHS contract income is recognised when the charity is able to charge for the services provided under their contracts and as recognised by the IAPT system. Income received in advance of the services being provided is included as deferred income.

Income from donations and grants is included in income when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer letter is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where such conditions exist, the income is deferred until those periods.

When donors specify that donations and grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in income of restricted funds when receivable.

Investment income is included when receivable and the amount can be measured reliably by the company, this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

The charity has only one charitable activity to which direct and support costs are allocated. Staff costs are allocated between direct and support costs on the basis of the staff members' job roles.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities and include governance costs.

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the year ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the schemes are charged to the Statement of Financial Activities in the period to which they relate.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual assets costing £200 or more are capitalised at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	25% straight line
Computer equipment	Straight line over 3 years

Fixed asset investments

Fixed asset investments are initially recognised at transaction price excluding transaction costs, and therefore are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the Statement of Financial Activities.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 March 2023

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	£	£	£	£	£	£
Kent and Medway CCG	-	-	100,787	69,000	100,787	69,000
NHS TT Innovation	-	-	26,000	-	26,000	-
Kent Community Foundation	-	-	10,000	-	10,000	-
NHS IAPT Training	-	-	32,120	-	32,120	-
Dover District Council	-	-	-	-	-	-
Community Fund	-	-	1,102	-	1,102	-
Swale Borough Council	-	-	-	-	-	-
Committee Funding	-	-	1,675	-	1,675	-
Total	-	-	171,684	69,000	171,684	69,000

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	£	£	£	£	£	£
Counselling services	1,085,773	871,965	302,183	533,954	1,387,956	1,405,919
Total	1,085,773	871,965	302,183	533,954	1,387,956	1,405,919

4. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	£	£	£	£	£	£
Investment income	855	730	-	-	855	730
Total	855	730	-	-	855	730

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 March 2023

5. ANALYSIS OF CHARITABLE EXPENDITURE

UNRESTRICTED FUNDS

	Direct costs (Note 6)		Support Costs (Note 7)		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	£	£	£	£	£	£
Counselling services	801,029	496,734	429,233	382,908	1,230,262	879,642
Total	801,029	496,734	429,233	382,908	1,230,262	879,642

5. ANALYSIS OF CHARITABLE EXPENDITURE

RESTRICTED FUNDS

	Direct costs (Note 6)		Support Costs (Note 7)		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	£	£	£	£	£	£
Employment costs	377,324	551,204	15,829	-	393,153	551,204
Total	377,324	551,204	15,829	-	393,153	551,204

6. ANALYSIS OF DIRECT COSTS

	Total Funds	
	31/03/2023	31/03/2022
	£	£
Staff costs	1,131,141	924,613
Counsellors	22,547	99,285
Room hire	24,665	24,040
Total	1,178,353	1,047,938

FAVERSHAM COUNSELLING SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
For the year ended 31 March 2023**7. ANALYSIS OF SUPPORT COSTS**

	Total Funds	
	31/03/2023	31/03/2022
	£	£
Staff costs	275,450	167,135
Other staff costs	20,509	-
Depreciation	13,934	4,099
Loss on sale of tangible fixed assets	-	3,689
Insurance	4,471	3,044
Telephone	9,940	10,343
Postage and stationery	7,802	4,440
Advertising	7,322	4,159
Other costs	1,818	9,179
Travel	1,994	255
IT expenses	58,833	49,533
Accountancy and bookkeeping	6,826	13,340
Legal and professional fees	9,092	15,367
Director of Services management fees	-	63,408
Consultants	11,956	22,085
Repairs and maintenance	1,245	488
Cleaning	3,156	2,108
Subscriptions	776	1,081
Bad debts	838	-
Bank charges	100	155
Governance costs	9,000	9,000
Total	445,062	382,908

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 March 2023

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor the period ended 31 March 2022.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2023 nor the period ended 31 March 2022.

9. NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS

Net income/(expenditure) and net movement in funds is stated after charging/(crediting):

	Year ended 31/03/2023	Period ended 31/03/2022
	£	£
Depreciation	13,934	4,099
Auditors' remuneration for audit services	9,000	9,000
Auditors' remuneration for non-audit services	6,826	13,340
Loss on disposal of fixed assets	-	3,689
Operating lease rentals	13,500	15,992

10. STAFF COSTS AND REMUNERATION OF KEY PERSONNEL

	Year ended 31/03/2023	Period ended 31/03/2022
	£	£
Wages and salaries	1,264,789	987,011
Social security costs	117,429	85,819
Other pension costs	24,373	18,918
	1,406,591	1,091,748

The average monthly number of employees during the period was as follows:

Year ended 31/03/2023	Period ended 31/03/2022
46	39

The total employment benefits including employer pension contributions of the key management personnel was £79,939 (2022: £8,243)

1 employee received emoluments in excess of £60,000. (2022: none)

FAVERSHAM COUNSELLING SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
For the year ended 31 March 2023**11. AUDITOR'S REMUNERATION**

The auditor's remuneration of £9,000 (2022: £9,000) related solely to the audit with additional work being undertaken of £6,826 (2022: £13,340) in relation to other accountancy services.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	3,827	25,945	29,772
Additions	802	34,406	35,208
Disposals	-	(5,495)	(5,495)
At 31 March 2023	<u>4,629</u>	<u>54,856</u>	<u>59,485</u>
DEPRECIATION			
At 1 April 2022	3,029	10,556	13,585
Charge for period	601	13,333	13,934
Eliminated on disposal	-	(5,495)	(5,495)
At 31 March 2023	<u>3,630</u>	<u>18,394</u>	<u>22,024</u>
NET BOOK VALUE			
At 31 March 2023	<u>999</u>	<u>36,462</u>	<u>37,461</u>
At 31 March 2022	<u>798</u>	<u>15,389</u>	<u>16,187</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	20,556
Revaluations	(1,025)
At 31 March 2023	<u>19,531</u>
NET BOOK VALUE	
At 31 March 2023	<u>19,531</u>
At 31 March 2022	<u>20,556</u>

FAVERSHAM COUNSELLING SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
For the year ended 31 March 2023**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	180,399	-
Accrued income	1,920	219,307
Prepayments	27,142	9,432
	<u>209,461</u>	<u>228,739</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	46,321	12,500
Social security and other taxes	27,271	22,565
Other creditors	4,905	4,016
Deferred income	74,210	-
Accruals	12,006	10,605
	<u>164,713</u>	<u>49,686</u>

16. OPERATING LEASE COMMITMENTS

Minimum lease payments under operating leases fall due as follows:

	2023	2022
	£	£
Net obligations repayable:		
Within one year	13,600	2,167
Between one and five years	15,867	-
	<u>29,467</u>	<u>2,167</u>

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 March 2023

17. MOVEMENT IN FUNDS

	At 1/04/2022 £	Net movement in funds £	At 31/03/2023 £
Unrestricted funds			
General fund	279,209	(143,279)	135,930
Restricted funds			
Outreach Worker and Graduate Psychologist salary support	51,750	79,334	131,084
TOTAL FUNDS	<u>330,959</u>	<u>(63,945)</u>	<u>267,014</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended /transfers £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,086,628	(1,228,882)	(1,025)	(143,279)
Restricted funds				
HIT and PWP salary support	302,183	(302,183)	-	-
Outreach Worker and Graduate Psychologist salary support	100,787	(75,141)	-	25,646
Kent Community Digital Inclusion Fund	10,000	(10,000)	-	-
IAPT Innovation training	32,120	(4,656)	-	27,464
NHS TT Innovation	26,000	-	-	26,000
Dover District Council Community Fund	1,102	(878)	-	224
Swale Borough Council Committee Funding	1,675	(1,675)	-	-
	<u>473,867</u>	<u>(394,533)</u>	<u>-</u>	<u>79,334</u>
TOTAL FUNDS	<u>1,560,495</u>	<u>(1,623,415)</u>	<u>(1,025)</u>	<u>(63,945)</u>

FAVERSHAM COUNSELLING SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
For the year ended 31 March 2023**17. MOVEMENT IN FUNDS (continued)****Comparatives for movement in funds**

	At 1/01/2021 £	Net movement in funds £	At 31/03/2022 £
Unrestricted funds			
General fund	284,213	(5,004)	279,209
Restricted funds			
Outreach Worker and Graduate Psychologist salary support	-	51,750	51,750
TOTAL FUNDS	<u>284,213</u>	<u>46,746</u>	<u>330,959</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended /transfers £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	872,695	(879,642)	1,943	(5,004)
Restricted funds				
HIT and PWP salary support	533,954	(533,954)	-	-
Outreach Worker and Graduate Psychologist salary support	69,000	(17,250)	-	51,750
	<u>602,954</u>	<u>(551,204)</u>	<u>-</u>	<u>51,750</u>
TOTAL FUNDS	<u>1,475,649</u>	<u>(1,430,846)</u>	<u>1,943</u>	<u>46,746</u>

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 March 2023

18. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
HIT and PWP trainee salary support	-	302,183	(302,183)	-	-
Outreach Worker and Graduate Psychologist salary support	51,750	100,787	(75,141)	-	77,396
NHS IAPT Innovation training	-	32,120	(4,656)	-	27,464
NHS TT Innovation	-	26,000	-	-	26,000
Kent Community Digital Inclusion Fund	-	10,000	(8,620)	(1,380)	-
Dover District Council Community Fund	-	1,102	(878)	-	224
Swale Borough Council Committee Funding	-	1,675	(1,675)	-	-
	51,750	473,867	(393,153)	(1,380)	131,084

HIT and PWP trainee salary support – this funding was received from both Health Education England and Kent and Medway CCG to fund the salaries and support costs of the HIT (High Intensity Training) and PWP (Psychological Wellbeing Practitioner) trainees.

Outreach Worker and Graduate Psychologist salary support – this funding was received from the Kent and Medway CCG for the salaries and support costs of the Outreach Worker and Graduate Psychologist. £77,396 of the funding received relates to the 12-month period after these accounts to 31 March 2024.

NHS IAPT Innovation training – this funding was received to provide additional education, training, and support to IAPT trainee and qualified therapists.

NHS TT Innovation – this funding was received to promote retention, expansion and development of the NHS Talking Therapies workforce, assisting the development of supervision and support mechanisms.

Kent Community Digital Inclusion Fund – this funding was received to develop, measure and report on a programme of additional Virtual Reality sessions, particularly aimed at improving the clinical results of the 17-25 age group.

FAVERSHAM COUNSELLING SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
For the year ended 31 March 2023**18. RESTRICTED FUNDS CONTINUED**

Dover District Council Community Fund – this funding was received to provide group sessions in Dover designed to destigmatise mental health conditions and increase inclusivity through training and the development of free activities.

Swale Borough Council Committee Funding – this funding was received in partnership with Faversham Umbrella Centre and was targeted to provide subsidised therapy sessions supporting sessions offered below cost.

Transfers represent the purchase of fixed assets during the year from a restricted fund which are held for a general purpose.

19. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year ended 31/03/2023 £	Period ended 31/03/2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	(63,945)	46,746
Adjustments for:		
Depreciation charges	13,934	4,099
Interest received	(855)	(730)
(Gain)/loss on fixed asset investments	1,025	(1,943)
Loss on disposal of fixed assets	-	3,689
Increase in debtors	19,278	(128,025)
(Decrease)/increase in creditors	115,027	(11,132)
Net cash provided by operations	84,464	(87,296)

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/04/2022 £	Cash flow £	At 31/03/2023 £
Net cash			
Cash at bank and in hand	115,163	50,111	165,274
Total	115,163	50,111	165,274

21. RELATED PARTY TRANSACTIONS

During the period payments were made totalling £nil (2022: £58,631) for management services from Cloak & Dagger Limited, a company for whom Sarah Pearce, former managing director of Faversham Counselling Service Limited is the sole director. No amounts were outstanding at 31 March 2023 or 31 March 2022.

During the period payments were made totalling £nil (2022: £17,208) for management services provided by Michelle Ford, the CEO of Faversham Counselling Service Limited. No amounts were outstanding at 31 March 2023 or 31 March 2022.

FAVERSHAM COUNSELLING SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For the year ended 31 March 2023

22. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,905(2022: £3,412).