

**REGISTERED COMPANY NUMBER: 08287687 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1154989**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
FAVERSHAM COUNSELLING SERVICE LIMITED**

**FAVERSHAM COUNSELLING SERVICE LIMITED**

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**For the year ended 31 March 2025**

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## **FAVERSHAM COUNSELLING SERVICE LIMITED**

### **REPORT OF THE TRUSTEES For the year ended 31 March 2025**

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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 2024 to 31 March 2025. 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 and 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)
- Provide NICE-approved, evidenced based talking therapies

##### **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 opinions to be heard and improve outcomes for patients
- Striving towards true inclusiveness
- Working in partnership, so that we can support our clients fully
- Improving 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

## **FAVERSHAM COUNSELLING SERVICE LIMITED**

### **REPORT OF THE TRUSTEES - continued** **For the year ended 31 March 2025**

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#### **c. Main Activities**

FCS ceased delivering NHS Talking Therapies following the transfer of services to a new provider in April 2024. Since then, we have focused on providing high-quality talking therapies and support to private, corporate, and subsidised clients. This allowed us to continue to deliver accessible mental health services in line with our charitable objectives remaining responsive to the needs of our communities.

#### **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 throughout Kent.

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 whilst striving 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

## **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.

## **FAVERSHAM COUNSELLING SERVICE LIMITED**

### **REPORT OF THE TRUSTEES - continued For the year ended 31 March 2025**

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#### **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 include the Chief Executive Officer, Clinical Director, and Head of Finance. During the year the Chief Executive Officer left and, in line with the reduced size of the organisation the Clinical Director took on additional responsibilities as Acting Chief Executive Officer. The trustees also meet on an informal basis with the team 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 Acting Chief Executive Officer and team.

#### **e. Arrangements for setting pay and remuneration**

Historically, as an NHS provider, clinical and support staff salaries were aligned with NHS Agenda for Change pay bands. Remuneration for the management team was set below equivalent NHS roles to reflect both the charity's operational scale and its charitable status.

Within the charity's current service provision, we are required to consider our available budget. For new posts or amendments, advice from our HR consultant and internal trustee review is sought to ensure compensation remains fair and appropriate.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **a. Financial Performance**

During the year to 31 March 2025, income decreased to £163,123 (2024: £1,923,661) whilst expenditure decreased to £352,429 (2024: £1,866,292). The overall deficit for the period was £189,306 (2024: surplus of £57,345) demonstrating the significant effect of transition from being a NHS contract provider.

The majority of the deficit for the period is movement in unrestricted funds of £187,810 (2024: surplus of £185,294), the balance being the movement of £1,496 (2024: £127,949) on restricted funds.

The balance of funds carried forward is £135,053 (2024 £324,359). Our reserves allowed us to continue to provide high quality services in line with NICE and BACP registration offering. These reserves do not fund the deficit going forward and the life of the charity is likely limited as we do not want to compromise the quality of the services provided which would require significant additional funding.

#### **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.

## **FAVERSHAM COUNSELLING SERVICE LIMITED**

### **REPORT OF THE TRUSTEES - continued For the year ended 31 March 2025**

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#### **Clinical Director Annual Report**

##### **Accreditation & Expertise:**

Existing levels of accreditation for the service continue, with FCS maintaining its corporate accreditation with the British Association of Counselling Psychotherapists (BACP) and requiring individuals (regardless of modality) to have achieved the required level of accreditation specific to their modalities and in accordance with the relevant accrediting body.

This is demonstratable, our fully trained workforce of therapists working under the BACP 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.

##### **Specific Treatment Offers & Revenue Creating Activities:**

We retained a small core of therapists and contracted certain modalities to accredited sessional staff as an expansion to our skills pool where it was considered this would be better for the client. This also allowed us to expand our scope and offering to corporates where we hoped that work could be found to help produce surplus to support the charitable offerings.

##### **Treatment Offers (Individual & Corporate):**

We will strive to maintain a work force that is capable of offering treatment for a majority of commonly occurring mental health presentations currently available from NHS talking therapies providers, whilst also facilitating scope to provide training and clinical support for individuals or corporate organisations with more specific needs. Focuses of treatment will include:

##### **Individuals:**

- Depression/Low Mood/Adjustment
- Relationships
- Self-Improvement
- Anxiety
- Specific Phobias
- Trauma
- Acute Stress Reactions
- Post Traumatic Stress Disorder
- Relapse Prevention/Maintaining Progress
- Long Term Conditions

##### **Corporate:**

- Individual Counselling
- Mediation
- Resilience and Boundaries (group training)
- Individual & Group Supervision
- Bespoke Training Packages (group training)

##### **Available Treatment Modalities will include:**

- Dynamic Interpersonal Therapists (DIT)
- Cognitive Behaviour Therapists (CBT Therapists)
- Psychological Therapists
- Eye Movement Desensitization Therapists (EMDR)
- Couples Therapists
- Assessments
- Integrative Counsellors

## FAVERSHAM COUNSELLING SERVICE LIMITED

### REPORT OF THE TRUSTEES - continued For the year ended 31 March 2025

#### Workforce & Clinical Governance

Although FCS consists of a smaller number of full-time clinicians than before the removal of the NHS contract, the need for clinical guidance, risk management and supervision remain a necessary priority, with a Clinical Director being responsible for supplying a majority of these.

**Senior Clinician:** One Therapist acts as a senior therapist, possessing appropriate levels of experience to offer limited support to the clinical director in the discharging of their responsibilities.

**Clinicians:** The clinical staff that were not TUPE'd with the NHS stayed with the organisation providing the needed capacity for the services provided.

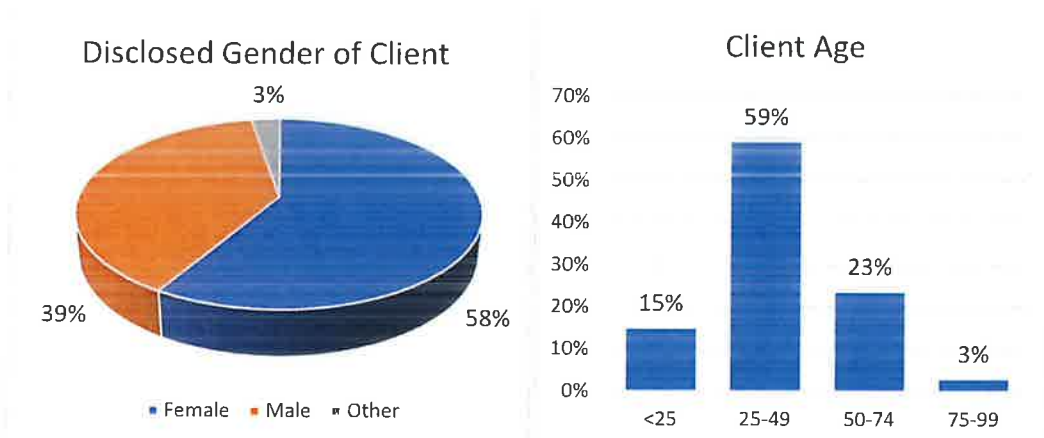
**Sessional Clinicians:** Sessional therapists are available providing additional capacity and modalities to our service offering.

**Student Counsellors:** No new student counsellors were employed during the year.

#### Outcomes and Efficacy of Treatment

FCS offers treatment to Individuals who self refer and also provide groups and individual treatments to other organisations.

74% of our clients which approach us directly and seen were subsidised with the following demographic information is based on distinct clients seen in the period;



Clients continue to receive assessment and subsequent treatment offers well within our services advertised and promised timeframes.

No complaints have arisen from any stake holders with over 90% of clients completing agreement treatment plans (e.g. very low dropout rate compared to KPI's of similar services). Anecdotal evidence suggests that FCS has not experienced similar levels of decreased referrals in comparison to individual/sole traders and similar, and other larger services in the last quarter.

Our largest contracted work is Livewell group for Porchlight. FCS continues to achieves the required KPI's required by the contract with no operational or clinical issues.

## **FAVERSHAM COUNSELLING SERVICE LIMITED**

### **REPORT OF THE TRUSTEES - continued** **For the year ended 31 March 2025**

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#### **FINANCIAL REVIEW**

##### **a. Going Concern**

The surplus generated in the final period of the NHS contract and flexible support of remaining staff has allowed the charity to continue to provide services at a significantly reduced level, with the ambition to create a sustainable business model.

We have been unable to secure new funding and reserves at year end were such that the Trustees could no longer hold the expectation that the charitable company has adequate resources to continue in excess of 12 months.

The decision was made that to maintain the high clinical standards we would expect was not sustainable within the budget constraints and plan was implemented to cease trading cleanly fulfilling its financial obligations to the best of its knowledge.

All client work will cease on the 5th December 2025 and staff made redundant.

##### **b. Reserves Policy**

FCS's documented policy was to maintain free reserves of £80,000, 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 £135,053 (2024: £324,359) of which unrestricted general funds were £133,414 (2024: £331,224). Restricted funds of £1,639 (2024: £3,135) 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 £131,321 (2024: £306,062). This met the policy and funds will be used to allow the charity to run down fulfilling its financial commitments.

##### **c. Financial risk management objectives and policies**

The Trustees and Management have been unable to generate funding or a self supporting business model post NHS transfer. Currently working through a planned closure there is a specific risk that the assumptions in the close down model are wrong and that funds will be exhausted before all commitments are settled although currently it is in line with expectations.

The Trustees have overall responsibility for the system of internal control, whilst the day-to-day management is delegated to the Acting 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.

#### **PLANS FOR THE FUTURE**

The decision was made that to maintain the high clinical standards we would expect was not sustainable within the budget constraints.

The plan is therefore a closedown which fulfils the financial obligations of the organisation and a process is in place which sees all client work ceasing on the 5th December 2025 and staff made redundant.



**FAVERSHAM COUNSELLING SERVICE LIMITED**

**REPORT OF THE TRUSTEES - continued**  
**For the year ended 31 March 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
08287687 (England and Wales)

**Registered Charity number**  
1154989

**Registered office**  
The Alexander Centre  
17 Preston Street  
Faversham  
Kent  
ME13 8NZ

**Trustees**  
Kate Walker  
Guy Addington  
David Williams  
Brigid Ferario

**Directors**  
Kate Walker  
Guy Addington  
David Williams  
Brigid Ferario

**Chief Executive Officer**  
Michelle Ford (resigned 9 May 2025)

**Independent Examiners**  
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 2025**

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**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.

Report of the Trustees approved by order of the board of Trustees, as the company directors, on 30 October 2025 and signed on the board's behalf by:

  
.....  
Chair – Kate Walker

**FAVERSHAM COUNSELLING SERVICE LIMITED**

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

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**Independent examiner's report to the trustees of Faversham Counselling Service Limited**

I report to the charity trustees on my examination of the accounts of Faversham Counselling Service Limited (the charitable company) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the charitable company (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 charitable company 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 the charitable company'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 material matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the charitable company 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).

As stated in note 1 of the financial statements, the charitable company will cease trading on 5 December 2025. As such the financial statements have been prepared on a basis other than the going concern basis.

I have no other 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.



Paul Chewter FCA

Hilden Park Accountants Limited  
Hilden Park House  
79 Tonbridge Road  
Hildenborough  
Tonbridge  
Kent  
TN11 9BH

Date: 6 November 2025

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
For the year ended 31 March 2025

		Unrestricted Funds		Restricted Funds		Total Funds	
	Note	31/03/25	31/03/24	31/03/25	31/03/24	31/03/25	31/03/24
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2	463	2,832	16,472	19,950	16,935	22,782
Charitable activities	3	136,420	1,470,240	5,000	427,648	141,420	1,897,888
Investments	4	4,768	2,991	-	-	4,768	2,991
<b>Total income</b>		<b>141,651</b>	<b>1,476,063</b>	<b>21,472</b>	<b>447,598</b>	<b>163,123</b>	<b>1,923,661</b>
<b>Expenditure on:</b>							
Charitable activities	5	329,461	1,290,745	22,968	575,547	352,429	1,866,292
<b>Total expenditure</b>		<b>329,461</b>	<b>1,290,745</b>	<b>22,968</b>	<b>575,547</b>	<b>352,429</b>	<b>1,866,292</b>
Gain/(loss) on investments		-	(24)	-	-	-	(24)
<b>Net income/(expenditure)</b>		<b>(187,810)</b>	<b>185,294</b>	<b>(1,496)</b>	<b>(127,949)</b>	<b>(189,306)</b>	<b>57,345</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>	<b>15</b>	<b>(187,810)</b>	<b>185,294</b>	<b>(1,496)</b>	<b>(127,949)</b>	<b>(189,306)</b>	<b>57,345</b>
Reconciliation of funds:							
Total funds brought forward		321,224	135,930	3,135	131,084	324,359	267,014
<b>Total funds carried forward</b>		<b>133,414</b>	<b>321,224</b>	<b>1,639</b>	<b>3,135</b>	<b>135,053</b>	<b>324,359</b>

The notes form part of these financial statements

**FAVERSHAM COUNSELLING SERVICE LIMITED - REGISTERED NUMBER 08287687**

**BALANCE SHEET**

**For the year ended 31 March 2025**

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
		31/03/25	31/03/24	31/03/25	31/03/24	31/03/25	31/03/24
		£	£	£	£	£	£
<b>FIXED ASSETS</b>							
Tangible assets	11	2,093	15,162	-	-	2,093	15,162
		2,093	15,162	-	-	2,093	15,162
<b>CURRENT ASSETS</b>							
Debtors	12	8,239	37,603	-	-	8,239	37,603
Cash at bank and in hand		138,860	332,284	1,639	3,135	140,499	335,419
		147,099	369,887	1,639	3,135	148,738	373,022
<b>CREDITORS</b>							
Amounts falling due within one year	13	(15,778)	(63,825)	-	-	(15,778)	(63,825)
<b>NET CURRENT ASSETS</b>		131,321	306,062	1,639	3,135	132,960	309,197
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		133,414	321,224	1,639	3,135	135,053	324,359
<b>NET ASSETS</b>		133,414	321,224	1,639	3,135	135,053	324,359
<b>FUNDS</b>							
Unrestricted funds	15	133,414	321,224	-	-	133,414	321,224
Restricted funds		-	-	1,639	3,135	1,639	3,135
<b>TOTAL FUNDS</b>		133,414	321,224	1,639	3,135	135,053	324,359


For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:

  
 Chair – Kate Walker

The notes form part of these financial statements

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**CASH FLOW STATEMENT**  
**For the year ended 31 March 2025**

	Notes	Year Ended 31.03.25 £	Year Ended 31.03.24 £
<b>Cash flows (used in)/from operating activities</b>			
Cash generated from operations	17	<u>(201,888)</u>	<u>143,239</u>
Net cash (used in)/from operating activities		<u>(201,888)</u>	<u>143,239</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(1,067)
Proceeds from sale of tangible fixed assets		2,200	5,475
Proceeds from sale of fixed asset investments		-	19,507
Interest received		<u>4,768</u>	<u>2,991</u>
Net cash used in investing activities		<u>6,968</u>	<u>26,906</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(194,920)</u>	<u>170,145</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>335,419</u>	<u>165,274</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>140,499</u>	<u>335,419</u>

The notes form part of these financial statements

## FAVERSHAM COUNSELLING SERVICE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

Faversham Counselling Service Limited is a private 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 7 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 financial statements are presented in pounds sterling and rounded to the nearest pound.

The Trustees acknowledge that at year end the level of reserves was insufficient to sustain service delivery without securing additional funding or undertaking significant restructuring. Consequently, at the Board meeting held in July 25, it was resolved to prepare for closure to ensure that, in the absence of new contracts or grants, the organisation would retain adequate resources to meet all outstanding liabilities. 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 and continued to be used after the reporting period no impairment adjustment is necessary. No provision has been made for 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 2025**

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**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:

Computer equipment

Straight line over 3 years

**Financial instruments**

The charity only has financial instruments which qualify as basic financial instruments. Short term basic financial instruments are initially recognised at transaction value and subsequently at amortised cost

**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 2025**

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	£	£	£	£	£	£
Kent Community Foundation	-	-	5,000	-	5,000	-
NHS IAPT Training and support	-	-	-	15,000	-	15,000
NHS Project funding	-	-	-	4,950	-	4,950
The Joy Seed Fund	-	-	9,982	-	9,982	-
Swale Borough Council	-	-	350	-	350	-
Other donations	463	2,832	1,140	-	1,603	2,832
<b>Total</b>	<b>463</b>	<b>2,832</b>	<b>16,472</b>	<b>19,950</b>	<b>16,935</b>	<b>22,782</b>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	£	£	£	£	£	£
NHS income	-	1,349,375	-	402,513	-	1,751,888
Other income	136,420	120,865	5,000	25,135	141,420	146,000
<b>Total</b>	<b>136,420</b>	<b>1,470,240</b>	<b>5,000</b>	<b>427,648</b>	<b>141,420</b>	<b>1,897,888</b>

**4. INVESTMENT INCOME**

	Unrestricted Funds		Restricted Funds		Total Funds	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	£	£	£	£	£	£
Investment income	4,768	2,991	-	-	4,768	2,991
<b>Total</b>	<b>4,768</b>	<b>2,991</b>	<b>-</b>	<b>-</b>	<b>4,768</b>	<b>2,991</b>

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**For the year ended 31 March 2025**

**5. ANALYSIS OF CHARITABLE EXPENDITURE**

**UNRESTRICTED FUNDS**

	Direct costs (Note 6)		Support Costs (Note 7)		Total	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	£	£	£	£	£	£
Counselling services	98,747	868,020	230,714	422,725	329,461	1,290,745
<b>Total</b>	<b>98,747</b>	<b>868,020</b>	<b>230,714</b>	<b>422,725</b>	<b>329,461</b>	<b>1,290,745</b>

**5. ANALYSIS OF CHARITABLE EXPENDITURE**

**RESTRICTED FUNDS**

	Direct costs (Note 6)		Support Costs (Note 7)		Total	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	£	£	£	£	£	£
Counselling services	18,467	548,412	4,501	27,135	22,968	575,547
<b>Total</b>	<b>18,467</b>	<b>548,412</b>	<b>4,501</b>	<b>27,135</b>	<b>22,968</b>	<b>575,547</b>

**6. ANALYSIS OF DIRECT COSTS**

	Total Funds	
	31/03/2025	31/03/2024
	£	£
Staff costs	103,802	1,353,891
Therapy costs	7,858	37,226
Room hire	5,554	25,315
<b>Total</b>	<b>117,214</b>	<b>1,416,432</b>

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025**

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**7. ANALYSIS OF SUPPORT COSTS**

	<b>Total Funds</b>	
	<b>31/03/2025</b>	<b>31/03/2024</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>195,393</b>	263,027
Other staff costs	<b>591</b>	19,802
Depreciation	<b>10,679</b>	17,947
Profit on sale of tangible fixed assets	<b>190</b>	(56)
Insurance	<b>3,423</b>	6,105
Telephone	<b>659</b>	8,214
Postage and stationery	<b>85</b>	5,037
Advertising	<b>3,513</b>	6,523
Other costs	<b>104</b>	383
Travel	<b>244</b>	3,957
IT expenses	<b>12,341</b>	76,276
Accountancy and bookkeeping	<b>1,016</b>	3,361
Legal and professional fees	<b>304</b>	11,835
Consultants	<b>2,575</b>	11,522
Repairs and maintenance	<b>19</b>	296
Cleaning	<b>33</b>	4,996
Subscriptions	<b>789</b>	921
Bad debts	<b>195</b>	574
Bank charges	<b>62</b>	140
Governance costs	<b>3,000</b>	9,000
<b>Total</b>	<b>235,215</b>	<b>449,860</b>

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025**

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**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 31 March 2025 nor the period ended 31 March 2024.

**Trustees' expenses**

There were no Trustees' expenses paid for the year ended 31 March 2025 nor the period ended 31 March 2024.

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

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

	Year ended 31/03/2025	Year ended 31/03/2024
	£	£
Depreciation	10,679	17,947
Auditors' remuneration for audit services	-	9,000
Auditors' remuneration for non-audit services	-	3,361
Independent examination fee	3,000	-
Independent examiners' accountancy fees	1,016	-
Profit on disposal of fixed assets	190	(56)
Operating lease rentals	1,152	13,600

**10. STAFF COSTS AND REMUNERATION OF KEY PERSONNEL**

	Year ended 31/03/2025	Year ended 31/03/2024
	£	£
Wages and salaries	266,634	1,446,759
Social security costs	27,067	139,524
Other pension costs	5,494	30,635
	<u>299,195</u>	<u>1,616,918</u>

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

Year ended 31/03/2025	Year ended 31/03/2024
<u>8</u>	<u>48</u>

The total employment benefits including employer pension contributions of the key management personnel was £79,435 (2024: £87,738)

1 employee received emoluments in excess of £60,000 (2024: 1 employee in excess of £70,000)

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025**

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £	Totals £
<b>COST</b>		
At 1 April 2024	40,414	40,414
Disposals	(25,114)	(25,114)
At 31 March 2025	<u>15,300</u>	<u>15,300</u>
<b>DEPRECIATION</b>		
At 1 April 2024	25,252	25,252
Charge for period	10,679	10,679
Eliminated on disposal	(22,724)	(22,724)
At 31 March 2025	<u>13,207</u>	<u>13,207</u>
<b>NET BOOK VALUE</b>		
At 31 March 2025	<u>2,093</u>	<u>2,093</u>
At 31 March 2024	<u>15,162</u>	<u>15,162</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	5,297	34,134
Prepayments	<u>2,942</u>	<u>3,469</u>
	<u>8,239</u>	<u>37,603</u>

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>3,955</b>	12,129
Social security and other taxes	<b>6,899</b>	32,576
Other creditors	<b>1,074</b>	6,608
Accruals	<b>3,850</b>	12,512
	<b><u>15,778</u></b>	<b><u>63,825</u></b>

The deferred income movement in the year is as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income deferred from the previous year	-	74,210
Released to the statement of financial activities	-	(74,210)
<i>Arising during the current year:</i>		
Grants and donations required to be spent in future periods	-	-
Balance at 31 March 2025	<b><u>-</u></b>	<b><u>-</u></b>

**14. OPERATING LEASE COMMITMENTS**

Minimum lease payments under operating leases fall due as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net obligations repayable:		
Within one year	-	576
Between one and five years	-	-
	<b><u>-</u></b>	<b><u>576</u></b>

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025**

**15. MOVEMENT IN FUNDS**

	At 01/04/2024 £	Net movement in funds £	At 31/03/2025 £
<b>Unrestricted funds</b>			
General fund	321,224	(187,810)	<b>133,414</b>
<b>Restricted funds</b>	3,135	(1,496)	<b>1,639</b>
<b>TOTAL FUNDS</b>	<u>324,359</u>	<u>(189,306)</u>	<u><b>135,053</b></u>

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

	Incoming resources £	Resources expended /transfers £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	<b>141,651</b>	<b>(329,461)</b>	-	<b>(187,810)</b>
<b>Restricted funds</b>				
Carers' Support East Kent	-	(615)	-	<b>(615)</b>
PCIT – Parkinson's	-	(2,520)	-	<b>(2,520)</b>
NIHR Applied Research	<b>5,000</b>	<b>(5,000)</b>	-	-
Kent Community Foundation	<b>5,000</b>	<b>(3,361)</b>	-	<b>1,639</b>
Swale Borough Council	<b>350</b>	<b>(350)</b>	-	-
The Joy Seed Fund	<b>9,982</b>	<b>(9,982)</b>	-	-
Penny Theatre Fundraising Event donations	<b>1,140</b>	<b>(1,140)</b>	-	-
	<u><b>21,472</b></u>	<u><b>(22,968)</b></u>	<u>-</u>	<u><b>(1,496)</b></u>
<b>TOTAL FUNDS</b>	<u><b>163,123</b></u>	<u><b>(352,429)</b></u>	<u>-</u>	<u><b>(189,306)</b></u>

**FAVERSHAM COUNSELLING SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025**

**15. MOVEMENT IN FUNDS (continued)**

**Comparatives for movement in funds**

	At 01/04/2023 £	Net movement in funds £	At 31/03/2024 £
<b>Unrestricted funds</b>			
General fund	135,930	185,294	321,224
<b>Restricted funds</b>			
Outreach Worker and Graduate Psychologist salary support	131,084	(127,949)	3,135
<b>TOTAL FUNDS</b>	<u>267,014</u>	<u>57,345</u>	<u>324,359</u>

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

	Incoming resources £	Resources expended /transfers £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,476,063	(1,290,745)	(24)	185,294
<b>Restricted funds</b>				
HIT and PWP salary support	402,513	(402,513)	-	-
Outreach Worker and Graduate Psychologist salary support	-	(77,396)	-	(77,396)
IAPT Innovation training	-	(27,464)	-	(27,464)
NHS TT Innovation	-	(26,000)	-	(26,000)
NHS IAPT training and support	15,000	(15,000)	-	-
NHS Project	4,950	(4,950)	-	-
Dover District Council Community Fund	-	(224)	-	(224)
Carers' Support East Kent	2,160	(1,545)	-	615
PCIT Parkinson's	8,040	(5,520)	-	2,520
MacMillan Cancer Care	14,935	(14,935)	-	-
	<u>447,598</u>	<u>(575,547)</u>	<u>-</u>	<u>(127,949)</u>
<b>TOTAL FUNDS</b>	<u>1,923,661</u>	<u>(1,866,292)</u>	<u>(24)</u>	<u>57,345</u>



## FAVERSHAM COUNSELLING SERVICE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued For the year ended 31 March 2025

#### 16. 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 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Carers' Support East Kent	615	-	(615)	-	-
PCIT – Parkinson's	2,520	-	(2,520)	-	-
NIHR Applied Research	-	5,000	(5,000)	-	-
Kent Community Foundation	-	5,000	(3,361)	-	1,639
Swale Borough Council	-	350	(350)	-	-
The Joy Seed Fund	-	9,982	(9,982)	-	-
Penny Theatre Fundraising Event donations	-	1,140	(1,140)	-	-
	3,135	21,472	(22,968)	-	1,639

**Carers' Support East Kent** – Sessional treatment funding specifically to provide treatment to carers who are referred by Carers' Support.

**PCIT – Parkinson's** - Sessional treatment funding specifically to provide treatment to members who are referred by PCIT.

**NIHR Applied Research Collaboration** – A grant received from a NHS hosted initiative carrying out research across Kent Surrey and Sussex. It enabled an investigation and report on how young people want to be consulted when it comes to their mental health in a context to encourage 14-16 year olds to seek help when needed.

**Kent Community Foundation** – Funding received to assist with reestablishing our services for adults struggling with mental health issues post NHS contract withdrawal.

**Swale Borough Council** – A members grant received to fund drop in group sessions held in a supported housing community assisting the over 55's with mental health strategies.

**The Joy Seed Fund** – Funding was received for projects providing 6 week mental health support programs for groups both online and in person at Sheerness and Sittingbourne.

**Penny Theatre Fundraising Event** - A music event held at the Penny Theatre where venue, bands and staff time were given free of charge to raise money to support treatment. Donations were received in advance as well as from those attending on the day and from a raffle run with gifts received from local business.

**FAVERSHAM COUNSELLING SERVICE LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the year ended 31 March 2025****17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Year ended 31/03/2025 £	Year ended 31/03/2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	(189,306)	57,345
Adjustments for:		
Depreciation charges	10,679	17,947
Interest received	(4,768)	(2,991)
Loss on fixed asset investments	-	24
Loss/(gain) on disposal of fixed assets	190	(56)
Decrease in debtors	29,364	171,858
Decrease in creditors	(48,047)	(100,888)
Net cash provided by operations	<u>(201,888)</u>	<u>143,239</u>

**18. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/04/2024 £	Cash flow £	At 31/03/2025 £
Net cash			
Cash at bank and in hand	<u>335,419</u>	<u>(194,920)</u>	<u>140,499</u>
Total	<u>335,419</u>	<u>(194,920)</u>	<u>140,499</u>

**19. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31 March 2025 or the year ended 31 March 2024.

**20. 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 £1,074 (2024: £6,608).