

The Gestalt Centre
Trustees' Report and Accounts
Year Ended 31 July 2021

Company Registration No. 03257274
Charity Commission No. 1155725

**The Gestalt Centre
Trustees' Annual Report
for the year ended 31 July 2021**

Reference and Administrative details

Name of Charity:	The Gestalt Centre Charity No. 1155725 Company No. 3257274	
Directors/ Trustees:	Stuart Renshaw Gilead Yeffett Sean Leonard Arnold Victoria Bytel Rachel Suk Yee Liu Dinaz Trudeau Richard Thomas	(Resigned September 2020)
Company Secretary:	Elina Stamou	
Registered Office:	The Gestalt Centre 15-23 St Pancras Way London NW1 0PT	
Auditors:	Mercer & Hole Gloucester House 72 London Road St Albans, Hertfordshire AL1 1NS	

**The Gestalt Centre
Trustees' Annual Report
for the year ended 31 July 2021**

About Us

The Gestalt Centre is a hub for inspiring learning, therapy and a meeting space in the heart of London

- ✧ A centre of excellence for counselling and psychotherapy training and programmes for organisations
- ✧ A centre for therapy
- ✧ A place to work and meet for organisations and professionals
- ✧ A vibrant community of therapists and organisational practitioners

Gestalt is a life-changing approach to life, counselling and psychotherapy. It enables people and organisations to manage change, develop meaningful relationships and lead fulfilling lives by creatively utilising their own resources, skills and strengths.

The Gestalt Centre is a registered charity located in Camden, in the heart of London. 40 years of excellence in counselling, psychotherapy, personal and professional development courses, including UKCP and BACP accredited programmes.

Our Vision

A world in which meaningful and fulfilling relationships lead to wellbeing and positive change in people's lives

Our Purpose

The Gestalt Centre promotes the mental and psychological well-being of people, groups and organisations through Gestalt humanistic education, training and practice.

Our Values

We believe in and experience in our work, the transformational power of Gestalt practice

- a positive force for change
- can enable people to live life more fully
- can help people to manage conflict
- and develop creativity

As an organisation, we greatly value

- the Gestalt approach and practice
- enhanced awareness of self and others
- different voices, both our own and others
- the view that we are all connected and therefore together responsible for our communities

Gestalt Centre Strategy 2020-22

Strategic Approach

- Staying tuned into developments around us
- Responding to challenges and opportunities as they arise with awareness and creativity
- Evolving as an organisation, in response to the changing pandemic context and to thrive in the post pandemic world. Guided by our purpose and the Gestalt principles, we'll be rethinking and evolving the way we operate and our offer. This includes new programmes, blended learning and practice and digital growth.

Strategic Goals

1. People and teams: keeping well, connected and involved
2. Become, proactively, anti-racist and anti-discriminatory organisation and increase diversity at the Gestalt Centre and in and in the therapy and counselling professions
3. Upgrade our systems and develop our offer with digital growth in mind
4. Further develop GC communities such as graduates and programmes alumni members, centre based practitioners and our online community
5. Celebrate the Gestalt Centre journey and work over the last 40 years and beyond
6. Provide further opportunities for emotional and psychological support at the Gestalt Centre, in the post pandemic world
7. Leading voice and centre for Gestalt theory and practice
8. Finance and business development for growth and sustainability

Gestalt Centre Programmes and Activities and Performance in 2020/21

PROFESSIONAL DEVELOPMENT AND SUPPORT PROGRAMMES FOR THERAPISTS AND HEALTHCARE PROFESSIONALS

Psychotherapy and Counselling Qualifications

The Gestalt Centre runs a range of counselling, psychotherapy, personal and professional development courses, including UKCP and BACP accredited programmes.

This year we run 11 Psychotherapy and Counselling qualifications, including Certificate, Diploma and MA programmes, completed by 157 people on their career path to become psychotherapists and counselling practitioners.

"Absolutely more than expected. The tutor has been consistent, boundaried and utterly professional at every turn. I thought this course may be more basic than it has turned out to be and I have been so pleased to find out that it seems in this field there could be no such thing. I had no idea if this would be the right centre and training course for me and now, I am thrilled to say I know that it is. Thank you."

Michaela Brooks, Lead Helpline Coordinator

Counselling programme student

"I found this course particularly good in terms of its structure, theoretical content and the experiential aspects, it definitely exceeded my expectations. The course is unparalleled in its excellence and robustness."

Richard Lewis, psychotherapist

MA in Gestalt Therapy/Theory studies

A number of Gestalt Centre graduates set up their own private practice, while others find employment in the fields of mental health, human relations and allied professions.

Growth of the Counselling programme

The Gestalt Centre offers four, 1-year part time Certificate in Humanistic Counselling programmes and one, 2-year part time Counselling Diploma leading to a professional qualification to practice counselling and BACP accreditation. This year, we were very pleased to have been able progress with the introduction of our second Counselling Diploma, with the addition of the first cohort for the second year, offering the opportunity to more students to progress and graduate as qualified counsellors.

Professional development programmes for therapists and counselling practitioners and healthcare practitioners

This year we run 19 short courses and programmes for a total of 257 therapists and healthcare professionals. They included practitioners wishing to accelerate their professional development and people wishing to acquire a positive new perspective and develop skills and practice for healthy and fulfilling lives and careers.

Gestalt in Action

This interactive weekend workshop offers participants the opportunity to experience Gestalt first-hand, whether they already work with people, they're looking for CPD opportunities or for self-exploration.

Over the weekend, through structured exercises, individual and group process and discussion, explore the basic principles of awareness and how they can deepen contact with ourselves and others in any situation. They're followed by experimentation and practice with creative methods in a supportive environment where it's possible to confront ways in which we contribute to frustration and dissatisfaction in our lives.

Certificate in Couples and Relationships Therapy

The programme offers therapists, counsellors and coaches the opportunity to develop skills, knowledge and experience required to work effectively with couples and other intimate relationships.

The course uniquely combines established Gestalt therapy theory and practice such as 'here and now' awareness and phenomenological methodology with Body Psychotherapy concepts, including embodied relational perspectives, somatic experiencing and dynamics of transference and countertransference processes.

The course promotes training people to be able to work across communities, with a conscious attention to Equity, Diversity and Inclusion, throughout the programme. It encourages discussion and development of practitioners in these areas of EDI as an integral part of the programme and their work.

"I decided to do the course as I wanted to do couples counselling using Gestalt Therapy. The course design was safe, convivial, explorative, and informative. The two-day structure was excellent, the group of practitioners on the course were inspirational, it was a privilege and I thank them. The experiential learning using role play was great and a steep learning curve for me. The centre is particularly good, I will consider doing another course there."

Daphne Chalk–Birdsall psychodynamic psychotherapist

Free Fall: Writing as Creative Therapy

This creative writing weekend workshop uses the insightful, practical and participatory Gestalt approach to help develop creative expression, whether you are interested in creative writing for personal satisfaction or professional development, or you wish to boost your confidence in creative expression, use it as a therapeutic tool or self-help.

"I found this course on a Google search, wanting to give shape to writing as therapy. It was wonderful and non-threatening, I learnt so much by attending, and will consider applying for further courses at the Gestalt Centre."

Adila Ahmed – nurse

SUPPORTING GROWTH, CHANGE AND WELLBEING OF PEOPLE, TEAMS AND ORGANISATIONS

Gestalt's emphasis on awareness, creativity, relationship-building and change, makes it ideal for leaders, managers, HR and OD professionals and coaches to stretch their professional skills and develop their careers while they help create healthy and 'people centred' teams and organisations. It can also be helpful to people working closely with the public such as doctors, nurses and health professionals, care workers, social workers and teachers. Here, Gestalt is invaluable for improving empathy and rapport with clients, raising awareness of the self and others, understanding people's motivations and helping them to make positive changes.

We run 17 courses and programmes for 207 professionals and their organisations in 2020-21

These programmes utilise the transformative power of the holistic, humanistic and relational gestalt approach, expertly combining theory with experiential learning and skills practice.

Gestalt in Organisational Development

A dynamic programme that helps professionals enhance their ability to shape organisational dynamics, generate meaningful engagement, grow outstanding teams, enable and facilitate effective change and organisational success.

Some of the outcomes for participants include,

- understanding, tools and practice to deepen awareness
- delve into organisational dynamics and people
- insightfully explore organisational ecosystems
- tackle rigid patterns and blocked processes
- create strategies for effective meaningful change, organisational growth and high performance.

"A unique approach and training that adds significant value to the quality of our practice and impact in organisations."

Consultant Clinical Lead Psychologist, NHS Hospital Trust

Group Facilitation programme and Certificate

This programmes enables professionals to work successfully with groups and teams whether they are a people-focused professional or work in a therapy-related role. From foundation level all the way through to the advanced programme, it offers an energizing and unique day of participatory learning to build enhanced presence, confidence and skills as a facilitator of groups and teams. Working with themes and issues such as difference, diversity and inclusivity and setting up and developing groups, and engaging in honest conversations are a key part of the course.

"The course was recommended to me by my supervisor, I had become aware of my need to deepen my group facilitation practice, the course was wonderfully paced and managed and with a light touch which worked well. I will definitely consider doing further courses at the Gestalt Centre."

Sarah Mottershead - Head of Organisational Development & Design, Public Health England

Conflict, Challenge and Confrontation in Groups and Organisations

Conflict and confrontation in teams and organisations can be very destructive. However, it may also lead to innovation and meaningful transformation. It can be a sign of healthy,

resilient and collaborative team dynamics that embrace and make the most of difference. The course enables participants to deepen understanding of conflict sources, dynamics and approaches, gain awareness and develop skills and capacity to work effectively with conflict and challenge. This includes skills and confidence to create and manage constructive difference of opinion that makes for high functioning teams.

Shame in Organisations

Shame is a powerful emotion. We all have it. It comes up when we feel unworthy like we are somehow not adequate or not 'good enough'. It can be one of the most intensely painful feelings and experiences, damaging for teams and organisations. It is also taboo. It isn't talked about. When we experience shame, we are sometimes confused by it, don't recognize it as such or do and have learned to hide it, dismiss it and pretend.

This year we introduced this new course where we talk about shame and explore how it shows up for people and in organisations. Participants develop awareness of self and others and gain confidence in confronting and transforming shame in organisations. In addition, the course explored how to create 'antidote' strategies that unlock potential for relationships and teams in organisations to generate profound and positive change in teams and organisations.

THERAPY AT THE CENTRE

Low cost therapy

At the Gestalt Centre we run a low cost therapy service where people access psychotherapy and counselling they can afford.

In 2020-21, over 100 people accessed the service, receiving 2,800 hours of therapy or counselling. We have a growing waiting list for the service and are considering expanding it.

Personal development groups

Whether one is considering a career in counselling or therapy or work in 'people focused' professions such as therapeutic settings, organisational work, education, health and social care, these safe and supportive group sessions offer the opportunity to help work through personal issues and challenges in life and work, develop greater awareness of how we relate to ourselves and others and foster our capacity to be imaginative and creative.

Moreover, these personal development groups are an opportunity to gain insight into Gestalt and experience a Gestalt therapy group.

This year, we run three 10 week programmes for 26 people and three weekend programmes for 19 participants.

Therapy and wellbeing

A range of therapeutic and health practices that support emotional and psychological wellbeing take place at the Gestalt Centre. Therapists and healthcare practitioners hire a room with us and access a welcoming and supportive environment for their practice and their clients.

The pandemic context in 2020-21 has had a significant impact on practitioners' ability to deliver emotional and psychological support. This year practitioners that were able to come to the centre, delivered 2,042 hours of emotional and psychological support to people in the community.

Financial Overview

The Gestalt Centre operations and finances were significantly impacted by the onset of the Covid-19 pandemic in 2020-21. The primary financial impact was on room hire income, a significant income stream for the organisation. Required centre closures, following government guidance and then limited activity at the centre with most therapists and clients reluctant to travel and commence in-person sessions while the pandemic was unfolding, meant that room hire income was profoundly reduced to only 20% of the of pre-pandemic year and 70% decrease compared to 2019-20 financial year. Total room income in 2020 - £56,890, 2019 - £185,644 and 2018 - 285,938.

Nevertheless, employing our resourcefulness and creativity, we managed to generate income in new ways such as the introduction of a second Counselling Diploma and the expansion of our short course programmes with new and online training and workshops. This way, we were able to partly mitigate the loss of room hire income with an increase in training (fees) income that was by 11% higher in 2020-21, generating a total of £719,894 compared to £648,980 the previous year.

Income from students remains in-line with expectations as we have strong interest in our courses and commitments to training, along with advance fee payments.

Furthermore we managed to secure savings this year with resources expended amounting to £661,302, a decrease of £120,339 over the previous year (£781,641). This reduction was due to negotiated rent-free period with our landlord, over nine months in the year and 20% permanent reduction in rent thereafter. All resources expended were to support the key objectives of the charity.

The resulting balance of total funds at 31 July 2021 amounted to £460,7756 (2020 - £309,241) £430,386 of which are unrestricted funds of the Charity.

The Statement of Financial Activities and the Balance Sheet, included in this report, provide further details of the Charity's financial performance for the year and its financial position at the year end.

Reserves Policy

The Trustees define free reserves in accordance with Charity Commission guidelines in that they are generally unrestricted funds less tangible fixed assets.

The Trustees have reviewed the Centre's Reserves Policy and it is their stated intention that reserves should be at the equivalent of four months operating expenses, currently approximately £265,000.

Reserves have improved over the previous financial year and have now reached the desired level being 7.2% above four months operating expenses. The Trustees' emphasis will be on maintaining reserves whilst expanding the Centre in line with the strategic plan.

Trustees have agreed to review the level of free reserves annually at Board meetings to ensure the appropriateness of the agreed level and any action required to increase/decrease reserves.

Gestalt Centre Governance and Management

Trustees present the Gestalt Centre report and financial statements for the year ended 31 July 2021. The Trustees are also registered with Companies House as Directors of The Gestalt Centre and in accordance with the Articles of Association do not receive any remuneration from the Gestalt Centre other than refund of travel expenses.

Trustees' responsibilities

The trustees, who are also directors of The Gestalt Centre for the purposes of company law, are responsible for all governing and financial documents and ensure that they are prepared and presented 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 year, which give a true and fair view of the state of affairs 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP FRS102
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are

also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information

Appointment of Trustees

The choice of Trustees is decided according to the knowledge and experience needed to govern the Gestalt Centre. A suitable Trustee would be professionally qualified and meet Gestalt Centre and Charity Commission requirements for experience and capability. Trustees are appointed following a recruitment process and interview with the Trustee Board and senior management. Details of training workshops and charity law updates are circulated via email.

Organisational Management

The Trustees have overall responsibility for strategy and governance, they oversee and advise the management of the Gestalt Centre and delegate the day to day running to the executive team, headed by the Chief Executive Officer. A meeting is held each term with the Trustees, Chief Executive Officer, Faculty Directors and other members of the leadership team as and when appropriate. Additional meetings are held when necessary.

The Executive team meet once a month to discuss and decide on the management of the organisation, operations, programmes and services and finance. Executive team members communicate regularly with all teams across the organisation to ensure participatory and timely decision making. Faculty teams meet once a term to discuss and decide on training matters. An annual strategy meeting is held with the Trustees, the Executive, staff and tutors to discuss the year and plan forward.

Risk Management

The Executive and Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The Gestalt Centre organisational strategy and plan are developed and delivered with potential risks and opportunities in mind. Internally, risks are minimised with the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. Implementation of UKCP, UACP, BACP and Gestalt Centre standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Small company provisions

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Signed:

A handwritten signature in black ink, appearing to read 'Dinaz Trudeau', with a long horizontal stroke extending to the right.

Dinaz Trudeau (on behalf of the trustees):

Date: 27 April 2022

The Gestalt Centre

Independent Auditor's Report to the Members of The Gestalt Centre

Opinion

We have audited the financial statements of The Gestalt Centre (the 'charitable company') for the year ended 31 July 2021 which comprise the Statement of Financial Activities, the Balance sheet 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 July 2021, 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 Auditor's 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Gestalt Centre

Independent Auditor's Report to the Members of The Gestalt Centre

Other information

The other information comprises the information included in the trustees annual 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 in the course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

The Gestalt Centre

Independent Auditor's Report to the Members of The Gestalt Centre

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We gained an understanding of the legal and regulatory framework applicable to the charity and the environment in which it operates and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate revenue or understate expenditure and management bias in accounting estimates.

Audit procedures performed by the engagement team included:

discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

gaining an understanding of management's controls designed to prevent and detect irregularities; and identifying and testing journal entries.

Because of the inherent limitations of an audit, there is 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, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Gestalt Centre

Independent Auditor's Report to the Members of The Gestalt Centre



Steve Robinson
Mercer & Hole
Chartered Accountants and Registered Auditors
72 London Road
St Albans
Herts
AL1 1NS

Date 5 May 2022

Mercer & Hole is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Gestalt Centre

Statement of Financial Activities

(including income and expenditure account)
for the year ended 31 July 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income and Expenditure					
Income					
Donations and voluntary income			30,370	30,370	-
Income from charitable activities	3	782,447	-	782,447	851,825
Investment income	4	-	-	-	-
Total income		782,447	30,370	812,817	851,825
Expenditure					
Charitable activities	5	661,302	-	661,302	781,641
Total expenditure		661,302	-	661,302	781,641
Net income/(expenditure)		121,145	30,370	121,145	70,184
Net movement in funds		121,145	30,370	121,145	70,184
Reconciliation of funds					
Total funds brought forward	16	309,241	-	309,241	239,057
Total funds carried forward	16	430,386	30,370	460,756	309,241

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

All comparative income and expenditure was unrestricted.

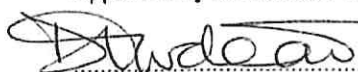
The Gestalt Centre

Balance Sheet

31 July 2021

	Notes	2021 Total £	2020 Total £
Fixed assets			
Tangible assets	12	62,666	72,934
Current assets			
Debtors	13	436,607	375,934
Cash at bank and in hand		932,345	643,537
		<u>1,368,952</u>	<u>1,019,471</u>
Liabilities:			
Creditors: Amounts falling due within one year	14	970,862	783,164
Net current (liabilities)/assets		<u>398,090</u>	<u>236,307</u>
Total assets less current liabilities		<u>460,756</u>	<u>309,241</u>
Net assets		<u>460,756</u>	<u>309,241</u>
The funds of the charity:			
Unrestricted income funds	16	430,386	309,241
Restricted income funds		30,370	
Total charity funds	16	<u>460,756</u>	<u>309,241</u>

Approved by the trustees on 27 April 2022 and signed on their behalf by

 (Trustee).
Dinaz Trudeau

Notes 1 to 19 form part of these accounts

Company Registration No. 03257274

The Gestalt Centre

Notes to the accounts for the year ended 31 July 2021

1. Accounting policies

a) *Basis of preparation*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest £.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) *Going concern*

At the time of approving the accounts, The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) *Depreciation*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates

Improvement to property	10% reducing balance
Computer equipment	33% reducing balance
Fixtures, fittings and equipment	20% reducing balance
Software development	No depreciation charged as still under construction.

d) *Income*

Income represents amounts receivable for goods and services. Items of income are recognised and included in the accounts when all of the following criteria are met: the charity has entitlement to the funds; and any performance conditions attached have been met.

e) *Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The Gestalt Centre

Notes to the accounts

for the year ended 31 July 2021

f) Goodwill

Acquired goodwill, being the amount paid in connection with the acquisition of the business in 1996, was written off in equal annual instalments over its estimated useful economic life of three years.

g) Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking into account of any trade discounts due.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

2. Company Status

The Company is limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The Company obtained charitable status on 10 February 2014. The Company is incorporated in England & Wales and the registered office is: 15-23 St Pancras Way, London, NW1 0PT.

The Gestalt Centre

Notes to the accounts for the year ended 31 July 2021

3. Income from charitable activities	2020 £	2020 £
Fees receivable	719,894	648,980
Room hire	56,890	185,644
Other income	5,663	17,201
	<u>782,447</u>	<u>851,825</u>

The exceptional items relate to historic over-accruals that have been written down to nil this year.

4. Investment income	2021 £	2020 £
Bank Interest	<u>-</u>	<u>-</u>

5. Charitable activities	2020 £	2020 £
Rent and room hire	39,843	141,705
Payroll	477,438	442,645
Administration expenses	37,104	34,216
Building expenses	30,719	46,169
University fees	21,231	24,531
Bank charges	3,164	3,498
Depreciation	16,996	17,719
Other expenses	7,073	42,928
Professional fees	19,509	16,023
Governance costs	7,380	5,498
Bad Debts Expense	845	-
Impairment	-	6,709
	<u>661,302</u>	<u>781,641</u>

6. Related parties

There were no related party transactions during the year (2020: none).

7. Trustees remuneration and expenses

During the year the trustees' remuneration was £nil (2020: £nil) and re-imbursed expenses were to two (2020: two) trustees for travel expenses of £210 (2020: £455).

The Gestalt Centre

Notes to the accounts for the year ended 31 July 2021

8. Taxation

As of 10 February 2014 the Company is a Registered Charity and from that date no taxation is payable on its income. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. Net income

	2021 £	2020 £
Stated after charging:		
Auditors remuneration	7,380	5,400
Depreciation on fixed assets	16,996	24,618
Operating lease rentals - land & buildings	39,843	143,253
- other	1,695	6,186

10. Staff costs

	2021 £	2020 £
Wages and salaries	438,402	417,279
Social security costs	29,491	21,295
Pension costs	9,545	5,372
	<u>477,438</u>	<u>443,945</u>
Average number of employees	<u>12</u>	<u>11</u>

No employees received total emoluments (excluding employer pension costs) of more than £60,000 (2020: none).

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Notes to the accounts for the year ended 31 July 2021

11. Intangible fixed assets

	Goodwill £
<u>Cost</u>	
At 1 August 2020	11,750
Additions	-
At 31 July 2021	<u>11,750</u>
<u>Depreciation</u>	
At 1 August 2020	11,750
Charge for the year	-
At 31 July 2021	<u>11,750</u>
<u>Net book value</u>	
At 31 July 2021	<u>-</u>
At 31 July 2020	<u>-</u>

12. Tangible fixed assets

	Improvement to property	Software Development £	Fixtures, fittings and computer £	Total £
<u>Cost</u>				
At 1 August 2020	161,908	-	68,457	230,365
Additions	-	4,976	1,750	6,726
Disposals	-	-	-	-
Impairment				
At 31 July 2021	<u>161,908</u>	<u>4,976</u>	<u>70,207</u>	<u>237,091</u>
<u>Depreciation</u>				
At 1 August 2020	89,445	-	67,986	157,431
Charge for the year	16,189	-	805	16,994
Eliminated on disposal	-	-	-	-
At 31 July 2021	<u>105,634</u>	<u>-</u>	<u>68,791</u>	<u>174,425</u>
<u>Net book value</u>				
At 31 July 2021	<u>56,274</u>	<u>4,976</u>	<u>1,416</u>	<u>62,666</u>
At 31 July 2020	<u>72,463</u>	<u>-</u>	<u>471</u>	<u>72,934</u>

The Gestalt Centre

Notes to the accounts for the year ended 31 July 2021

13. Debtors	2021 £	2020 £
Trade debtors	401,333	360,458
Other debtors	-	-
Prepayments and accrued income	35,274	15,476
	<u>436,607</u>	<u>375,934</u>

14. Creditors	2021 £	2020 £
Amounts falling due within one year		
Trade creditors	28,157	38,130
Taxation and social security	17,405	13,441
Loan	120,000	-
Accruals	92,563	160,651
Deferred Income	712,737	570,942
	<u>970,862</u>	<u>735,318</u>

Fee income is deferred and released evenly across the academic period to which it relates.

All income deferred in the previous year has now been released. All income deferred at the year end was received in the year.

15. Contingent Liabilities

There were no contingent liabilities at the year end.

16. Analysis of movements in funds

	Balance 1 August £	Income £	Expenditure £	Transfers £	Funds 31 July 2021 £
Unrestricted funds	309,241	782,447	(661,302)	-	430,386
Restricted funds	-	30,370	-	-	30,370
	<u>309,241</u>	<u>782,447</u>	<u>(661,302)</u>	<u>-</u>	<u>460,756</u>

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

The Gestalt Centre

Notes to the accounts for the year ended 31 July 2021

17. Lease Commitments

The minimum annual rentals payable under non-cancellable operating leases are as follows:

Operating leases which expire:	2021 £	2020 £
Land and buildings		
Less than one year	154,685	154,685
Between two and five years	464,055	464,055
In over five years	-	154,685
	<u>618,740</u>	<u>773,425</u>
Other		
Less than one year	1,798	1,798
Between two and five years	1,199	2,997
In over five years	-	-
	<u>2,997</u>	<u>4,795</u>

18. Control

The charity is under the control of the board of trustees.