

**The Gestalt Centre**  
**Trustees' Report and Accounts**  
**Year Ended 31 July 2023**

**Company registration No. 03257274**  
**Charity Commission No. 1155725**

## **The Gestalt Centre**

### **Trustees' Annual Report for the year ended 31 July 2023**

#### **Reference and Administrative details**

|                             |                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name of Charity:</b>     | The Gestalt Centre<br>Charity No. 1155725<br>Company No. 3257274                                                                                                               |
| <b>Directors/ Trustees:</b> | Gilead Yeffett<br>Sean Leonard Arnold<br>Lorraine King<br>Jason Sloan<br>Frances Hackett<br>Caroline Hattersley (Appointed February 2023)<br>Amy Lee (Appointed February 2023) |
| <b>Company Secretary:</b>   | Elina Stamou                                                                                                                                                                   |
| <b>Registered Office:</b>   | The Gestalt Centre<br>15-23 St Pancras Way<br>London<br>NW1 0PT                                                                                                                |
| <b>Auditors:</b>            | Mercer & Hole LLP<br>Gloucester House<br>72 London Road<br>St Albans, Hertfordshire<br>AL1 1NS                                                                                 |

## The Gestalt Centre

# Trustees' Annual Report for the year ended 31 July 2023

## About Us

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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.

At the Gestalt Centre we exist to promote the mental and psychological well-being of individuals, groups and organisations through Gestalt education, training and practice.

We are a dynamic registered charity and UK's focal point for the study and practice of Gestalt that supports people and organisations to live fulfilling lives with awareness, meaningful relationships and able to manage change as it happens.

As an established centre of excellence for over 40 years, we offer UKCP/BACP accredited professional training in counselling and psychotherapy and CPD programmes for therapists as well as professionals working in organisations. Alongside training, the centre is also a vibrant hub for a range of therapeutic practices that enhance mental and psychological wellbeing and a welcoming space for professionals and organisations to meet, learn and work.

Based in Camden, London, our part-time programmes and short courses can prepare you for a career in counselling or psychotherapy, accelerate your professional development as a therapist or person-centred professional working in/with organisations or simply inspire a positive new perspective on people, relationships and life.

We value awareness and change, collaborative working, diversity and the view that we are all connected and therefore together responsible for our communities.

As the world around us continues to shift and change we continue to work with the opportunities and challenges it presents us.

## 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 in Practice

**Diversity, equality, inclusion and anti-discrimination:** We value equity and inclusion and welcome diversity and difference in backgrounds, identities, cultures and voices. We also commit to anti-discriminatory action and encourage personal and collective awareness, reflection and learning. It is integral to who we are and how we work and study together.

**Community, awareness and personal responsibility:** We are a community of staff, students, practitioners and clients; working, studying and accessing therapy at the centre. Individually and collectively, we're responsible for our presence and behaviour. Also responsible for our communities and the spaces we inhabit.

**Collaboration and mutuality:** We work and study together, collaboratively and with respect and appreciation for each other. Every person matters and so does the collective.

**Kindness and respect** for each other and the space we cohabit. Our relationship with people who work, learn and access therapy at the centre starts from a place of respect and kindness. This way we create a space where we can show up, work and learn authentically and meaningfully. Feel seen, heard and included.

## **The Gestalt Centre**

# **Gestalt Centre Strategy**

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## **STRATEGIC APPROACH**

As the post pandemic world continues to shape up and change with increased complexity, fluidity, navigating financial pressures and life changes, emotional and psychological turmoil and the call for equality, diversity and inclusion are important hallmarks of our times; for people, communities and organisations.

Working in this context as an organisation, we experience a number of these dynamics and continue to progress with awareness, care and resourcefulness.

We recognise and are working with changing needs and circumstances that come up for colleagues and teams at the centre, psychotherapy and counselling trainees, short course and certificates participants and centre-based practitioners, along with the accrediting bodies we're working with.

We are set to continue, purposefully evolving and growing as an organisation, in conversation with our environment, open to opportunities and challenges as they come up, experimentation and reflective practice along the way.

We draw energy and inspiration from Gestalt and our valuing awareness and change, collaborative working, diversity and the view that we are all connected and therefore together responsible for our communities.

We are grounded by our purpose for psychological well-being of people, groups and organisations through gestalt humanistic education, training and practice.

In this, we are guided by our organisational strategy and plan, set to maintain direction and fluidity and versatility as we move forward.

We approach this journey with awareness, resourcefulness and creativity, integrity and care.

## **STRATEGIC GOALS**

Over the next two years we'll keep prioritising our wellbeing as colleagues and organisation, also supporting trainees and course participants to access and make the most of our offer, as their needs and circumstances change. Aligned with that, we'll progress with updating and further developing our offer, systems and practice to maintain versatility and sustainability and enhance accessibility and support to even more people from diverse backgrounds that wish to train and practice as therapists.

### **Strategic Objectives**

1. People and Teams: Professional growth and development in response to changing needs while staying connected and involved.
2. Equity, Diversity and Inclusion: Be, proactively, anti-discriminatory as an organisation and promote equity, diversity and inclusion in all that we do.
3. Digital growth: Upgrade our systems and develop our offer with digital growth in mind
4. Gestalt Centre Communities: Further develop and grow Gestalt Centre community, including membership.
5. Quality and impact: leading voice and centre for Gestalt theory and practice
6. Provide further opportunities for emotional and psychological support at the Gestalt Centre, in the post pandemic world, through the Gestalt Centre Therapy Scheme and centre-based practitioners' therapy.
7. Financial management and income generation for growth and sustainability of the organisation and support of our students.

## **The Gestalt Centre**

### **EQUITY, DIVERSITY AND INCLUSION**

At the Gestalt Centre we value equity and inclusion and welcome diversity and difference in backgrounds, identities, cultures and voices. It is integral to who we are and how we work.

Our relationship with people who work and learn at the centre starts from a place of respect, appreciation and trust. We are open to the diversity of our identities so that we all feel seen, heard and appreciated as staff colleagues, students and practitioners at the centre. This way we can show up authentically and meaningfully for our best working and learning.

At the Gestalt Centre, we see our organisational structure as a shape that we use to organise ourselves. What matters to us is how we work together. We prioritise collaboration and 'horizontal' consultative decision making, across teams and roles, with individual and collective responsibility and accountability.

In this, diversity is essential for us and we strive to promote and enhance it. We acknowledge that people from diverse backgrounds can bring new ideas and valuable insights that enrich our work and training. We know, the more diverse we are, the better we can be as an organisation – better decisions, training and work grounded in collective experience and insight.

As an organisation, we recognise the existence and impact of racism, discrimination and oppressions in our society. We also recognise the historical structural barriers and intersectionality members and groups in our communities experience as essential step towards breaking the cycle of perpetuating disparities.

Living and working within it, we continuously pay attention to our practice for self-awareness, awareness of intersectionality and strive for anti-discriminatory action, as people and as an organisation.

#### **Bringing EDI values to practice**

For us, equity and diversity go beyond inclusion. We know the more diverse we are, the better we can be as an organisation – better decisions, training and work grounded in collective experience and insight.

We strive to create a working and learning environment reflecting the diversity of our society, where colleagues, students and practitioners feel they belong, can be themselves and do their best work.

At the Gestalt Centre, we aim to affirm and ensure that our principles, plans, actions and outlook actively integrate the diversity of voices and contributions of staff, practitioners and students working and studying at the center. We do so with inclusive practice and positive action where appropriate.

Grounded in our unwavering belief in personal and professional learning and growth and acknowledging the unconscious bias that we all carry, living in a society with existing systemic inequalities and injustice, we commit to open minded and non-defensive monitoring and reviewing of all that we do. This helps us identify and amending ways in which we may inevitably, reflect the oppression and discrimination that is inherent in our society.

We support students and staff who have experienced oppression, discrimination, or marginalisation in their lives, to be heard and respected. We offer training that provides opportunities to include and address the impact of these experiences.

We offer inclusive and accessible training and with our Therapy Scheme, low cost therapy to people in the community.

We recognise the financial pressures some of our students experience and offer payment plans with interest free installments and some financial support in the form of small bursaries to trainees experiencing hardship.

We strive for an environment whereby students and staff can respectfully challenge, and be challenged on, regarding assumptions, exclusion and discrimination regardless of their role or position in the organisation. We do so, in the spirit of collective commitment to EDI, learning and growth.

## The Gestalt Centre

We strongly encourage suitably qualified and /or experienced applicants from a range of backgrounds, experiences and skills to apply and join us. We work hard to accommodate any particular needs of colleagues, students and practitioners working with us.

Our accessibility provisions include:

- Step-free access to the building, all key meeting rooms and bathrooms.
- Provision of hearing loops
- Accessibility dogs are welcome
- Papers and materials can be presented in different formats
- Accessibility support across recruitment, training and working with us

Matters of diversity, inclusion, unconscious bias and systemic racism and discrimination have always been a core part of Gestalt Centre training. Intending to bring more attention to it, particularly with organisational focus, we have now raised it to be a top strategic goal: Become proactively, anti-racism and anti-discrimination organisation and enhance diversity across GC and in the professions.

EDI matters and EDI aspects and perspectives in our work are present in all key meetings and discussions across the organisation, all staff teams, the Executive and Trustees and all training groups.

We have a dedicated EDI budget for staff training and students support. EDI is a key part of the psychotherapy and counselling training programmes; part of the curriculum and within the group's discussions and processes, alongside support offered by faculty and the organisation.

There are now five EDI groups running for and by staff from across the organisation and students. They are self-managed groups that the Gestalt Centre support with administration and finance as and when needed. The groups offer support to their members and work to develop awareness leading to learning, development and actions for the organisation. The Gestalt Centre Executive Leadership team is supportive of the groups and is in dialogue regarding suggestions for learning and practice. An example of this is engaging with the 'neurodiversity' group to review and enhance the neurodiversity policy and support for students.

Staff training took place in March and we're now considering follow up workshops. It's important for us that we continue the facilitated discussions to keep reflecting on our awareness, experiences and practice in order to continuously enhance our learning and practice across everything we do.

This year we started reviewing and updating our EDI policies and procedures, including the EDI umbrella policy, the transgender, neurodiversity and disability policies and support.

## Gestalt Centre Programmes and Activities and Performance in 2022/23

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### 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 **164 people** on their career path to become psychotherapists and counselling practitioners.

## The Gestalt Centre

*“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.

## PROFESSIONAL DEVELOPMENT AND SUPPORT PROGRAMMES FOR THERAPISTS AND HEALTHCARE PROFESSIONALS

These professional development short courses and certificates is an area of growth for us. Over the last two years we have been experimenting with a range of online formats with much success. The online formats of the highly valued Gestalt in Organisational Development courses are well attended while the new online Working with Trauma Masterclass for therapists we introduced last year, has become a valued addition to our short courses programme. The newly introduced ‘Working with Shame in Organisations’ course and the ‘Working with Loss and Bereavement’ programme run successfully online with very positive feedback.

This year we run a total of **22 short courses and post qualification programmes** for a total of **299 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.

Examples of certificates and professional development courses we run this year are outlined below.

### Introducing Gestalt: Theory and Practice

This one-day course is open to anyone who wants to begin exploring the Gestalt approach. It offers the opportunity to increase self-awareness and improve the way participants relate to others and beginning to understand how people put Gestalt to positive use in their lives and in their work.

This course is an ideal introduction, whether participants are contemplating training in Gestalt counselling or psychotherapy, or wish to consider how Gestalt concepts might be helpful in their current work with people.

The day introduces an overview of Gestalt and its fundamental principles, and provides an opportunity to explore the theory and practice of some basic concepts.

## **The Gestalt Centre**

Gestalt uses some powerful tools. There's a particular focus on the individual's experience in the present moment and on the context of our experience and actions. Studying Gestalt brings greater depth of self-awareness and understanding, which can greatly improve your communication skills. It's an excellent counterpart to many coaching techniques and also very useful for personal development.

## **Working with Trauma Masterclass**

Over time, emotions and unresolved traumatic experiences can have significant physical effects on the body. Gestalt can help us work through physical and emotional blocks, resolve past issues and increase awareness of the present. It often feels insightful and empowering. It can significantly increase self-confidence, awareness and emotional resilience.

In this weekend course, we use the Gestalt approach, along with neuroscience, and combine sound theoretical input with experiential learning and skills practice.

We explore trauma and how to facilitate recovery by tracking the healing journey along the Gestalt Cycle as a potential map for locating what a particular client might need as a next step in their recovery.

Course participants might work with their own experience or bring cases from their work, to explore the practical application of the approach.

The course is for anyone working in a therapeutic capacity with individuals who suffer from the after-effects of trauma.

Course outcomes include:

- Deepen awareness and understanding of trauma and strategies to facilitate recovery
- Explore single traumatic events and long-term traumatic experiences, trauma experienced as adults and during childhood as well as attachment related trauma and other forms of traumatic experiences, and the role shock plays in PTSD.
- Share understandings from neuroscience
- Learn to apply the Gestalt Cycle to recognise where a client may be 'stuck' and how to facilitate moving through traumatic experiences in safe and effective ways
- Grow your confidence and skills in working with intensely traumatic experiences in the context of the pandemic
- Make the most of an opportunity to work with a group of experienced practitioners and trainer, on some of your own cases
- Deepen awareness of your own approach, develop further and grow as a practitioner

## **Diploma in Supervision**

Supervision and the development of reflective practice has been a central requirement in the psychotherapy and counselling professions. It is also seen as important in health care, education, social work, coaching, and within organisations.

The Gestalt Centre Supervision Training is recognised by UKCP. It is highly respected in the therapy world and has been praised by previous participants for its rigour, practicality and creativity.

The course is for individual and group practitioners at the start of your supervisory practice and experienced supervisors wishing to enhance or refresh your skills and practice. It is open to applicants of any modality and both UKCP members and non-members.

## **The Gestalt Centre**

The Diploma in Supervision Course offers the opportunity to develop the theoretical and practical knowledge, skills, confidence and qualification to become a UKCP registered supervisor.

Outcomes include,

- Study and develop the skills and theory for the task of supervision.
- Deepen understanding and awareness of the roles and dynamics in supervision.
- Develop a deeper awareness of yourself and capacity to use this well as a supervisor.
- Consider and appreciate diversity, intersectionality, and cultural dimensions in supervision.
- Explore issues of importance including ethics, boundaries, institutional and organisational matters.
- Enhance your skills in supervising appropriately practitioners with different levels of experience.
- Explore and practice creative methods, working with 'what is' and the insightful Gestalt approach.
- Opportunity for professional development with a leading gestalt practitioner and a diverse group of therapists in the course.
- Gain qualification to become a UKCP registered supervisor.

## **PROGRAMMES THAT SUPPORT 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 **169** professionals and their organisations in 2022-23

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

### **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."*

## **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.

### **Working with 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.

In this course, 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 explores how to create 'antidote' strategies that unlock potential for relationships and teams in organisations to generate profound and positive change in teams and organisations.

### **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

## The Gestalt Centre

### THERAPY AT THE CENTRE

#### Therapy and Wellbeing

A range of therapeutic and health practices that support emotional and psychological wellbeing take place at the Gestalt Centre. This year, **55 centre-based practitioners** delivered **10,518 hours of emotional and psychological support** to people that need it.

#### Gestalt Centre Therapy Scheme

At the Gestalt Centre we run a therapy scheme where people access psychotherapy and counselling they can afford. The scheme also offers opportunities for practice, to Gestalt Centre psychotherapy students in their 4<sup>th</sup> and 5<sup>th</sup> years of training. The this second year of growth for the scheme with more psychotherapy and counselling trainees and practitioners supporting clients.

This year, we've had **107 referrals** to the scheme, with **105 people from the community** accessing over **2,205 hours of therapy**.

#### 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 **five 10 week programmes for 45 people and five weekend programmes for 42 participants**.

### Financial Overview

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In the context of the cost-of-living crisis, the Gestalt Centre has made significant progress towards meeting its financial objectives while being a fair and equitable employer and meeting its charitable objectives of providing quality accessible counselling and psychotherapy training and therapy.

The centre continued offering support and flexibility across training and services that served to maintain continuity and equity regarding accessibility and quality of learning experience and therapy. This included a mixture of online and in-person formats for training alongside payment plans and bursaries and a variety of engagement options for centre-based therapists and their clients. We also supported staff and tutors with the cost-of-living crisis.

During the year under review, the Gestalt Centre recorded an operating surplus of £157,554 (2022: £51,120) increasing total funds to £669,590 (2022: £512,036) of which £664,013 were unrestricted. With a full year of the lifting of Covid restrictions, operating conditions have improved especially for room hire which led to a 66% respectively, compared to the previous year. The surplus has significantly increased by 208%, compared to 2021-22. The main contributing factor was that the increase in room hire in the year as mentioned above.

## **The Gestalt Centre**

### **Income**

The total income for 2023 was £1,128,954 (2022: £920,134) an increase of £208,820 (23%) on the previous year. All the income earned in 2022-23 was unrestricted.

Income from charitable activities was £1,124,202 (2022: £919,987 and accounted for nearly 96% of total income. Investment income (bank interest) was £4,752 (2022: £147) and Donations and voluntary income was £NIL (2022: NIL).

Income from charitable activities comprised:

- Course fee Income £858,640 (2022: £831,988) an increase of £26,652 (3%).
- Room hire income £257,332 (2022: £87,158) an increase of £170,174 (195%). Centre based practitioners with a full year return to in-person therapy at the centre and a large contract with the local NHS.
- Other income £8,230 (2022: £841) an increase of £7,389 (879%)

Short course income in 2022-23 was £145,007 (2022: £177,233) a decrease of £32,226 (19%). Income from counselling courses in 2022-23 was £252,083 (2022: £352,608) a decrease of £100,525 (19%). Income from psychotherapy courses in 2022-23 was £313,567 (2022: £300,855) an increase of £12,712 (4%).

### **Expenditure**

Total expenditure in the financial year 2022-23 was £971,400 (2022: £868,854) an increase of £102,546 (12%) on the previous year.

All 2022-23 expenditure related to delivering the Centre's charitable activities. The total consisted of unrestricted expenditure £962,966 (2022 £846,918) and restricted expenditure £8,434 (2022: £21,936).

The restricted expenditure related to the grant of £30,370 received in the previous year. This was received to upgrade the organisation's IT systems. This was almost all utilised by the end of the year 2022-23.

The rent charge for the financial year 2022-23 was £135,794 (2022: £124,827) an increase of 9%.

The payroll costs for 2022-23 were £647,191 (2022: £563,733) a rise of 15% with the growth of the courses, the centre being fully open for the year and pay increases for staff and freelance tutors working closely with the centre.

### **Cash Balances**

The cash balance at 3<sup>rd</sup> July 2023 was £965,528 (2022: £977,202) an increase of £11,674 (1%).

### **Looking ahead- Financial plans**

The bulk of the Centre's income will continue to come from fees and room hire.

The Gestalt Centre continues with the expansion of the short courses programme and embedding of the recent growth of therapy qualifications. We are also progressing with the growth of the centre-based Therapy Scheme.

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

### **Reserves Policy**

The Trustees define free reserves in accordance with The Charity Commission's guidelines as being generally unrestricted funds less tangible fixed assets.

## **The Gestalt Centre**

At 31<sup>st</sup> July 2023 free reserves were £636,003 (2022: £453,462) an increase of £182,541 (40%).

The Trustees have reviewed the Centre's reserves policy, and it is their stated intention that reserves should be equivalent to four months operating expenses, currently £321,000.

Reserves have improved over the previous financial year and have now reached the desired level being 98% above four months operating expenses. The level is regarded as justifiable at the present time to withstand:

- A temporary loss of income
- A permanent fall on income
- Extraordinary one-off costs

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**

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Trustees present the Gestalt Centre report and financial statements for the year ended 31 July 2023. 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

## **The Gestalt Centre**

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.

Trustees who served throughout the year were:

Stuart Renshaw (Resigned February 2023)  
Gilead Yeffett  
Sean Leonard Arnold  
Lorraine King  
Jason Sloan  
Frances Hackett  
Richard Stephen Thomas (Resigned on 27 September 2022)  
Caroline Hattersley (Appointed February 2023)  
Amy Lee (Appointed February 2023)  
Dinaz Trudeau (Resigned on 1 September 2022)

## **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 quarterly 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,

## **The Gestalt Centre**

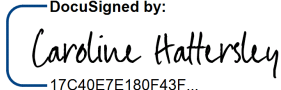
risks are minimised with the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. Implementation of UKCP, UACP, BACP and Gestalt Centre standards ensure 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.

## **Auditor**

The company's auditor, Mercer & Hole, incorporated on 1 October 2022 to become Mercer & Hole LLP. The directors have consented to treating the incorporation of Mercer & Hole LLP as a continuation of the existing audit arrangement and in accordance with the company's articles, a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the company will be put at a General Meeting.

## **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: 17C40E7E180F43F...

Caroline Hattersley (on behalf of the Trustees):

Date: 8/11/2024

## **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 2023 which comprise the Statement of Financial Activities incorporating Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including 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 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**

#### **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 charitable company'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.

#### **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.

## **The Gestalt Centre**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GESTALT CENTRE (continued)**

We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirements to prepare a Strategic Report.

### **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.

### **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.

## **The Gestalt Centre**

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

## The Gestalt Centre

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GESTALT CENTRE (continued)

#### Auditor's responsibilities for the audit of the financial statements (continued)

- Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to breaches of GDPR and health & safety regulations, and we considered the extent to which non-compliance may have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2006.
- We evaluated the Trustees' 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 income or understate expenditure, and management bias in accounting estimates.
- Audit procedures performed by the engagement team included:
  - discussions with management, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
  - evaluation of the operating effectiveness of management's controls designed to prevent and detect irregularities;
  - review correspondence with the Charity Commission for evidence of breaches; 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/workingpaperdescription-of-the-auditor%E2%80%99s-responsibilities-for> This description forms part of our auditor's report.

#### 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 Auditors' 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.

Steve Robinson (Senior Statutory Auditor)

for and on behalf of

Mercer & Hole LLP  
72 London Road  
St Albans  
Hertfordshire  
AL1 1NS

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8/11/2024

**The Gestalt Centre****Statement of Financial Activities  
(Incorporating Income and Expenditure Account)  
for the year ended 31 July 2023**

|                                   |      | Unrestricted     | Restricted     | Total            | Total          |
|-----------------------------------|------|------------------|----------------|------------------|----------------|
|                                   | Note | £                | £              | 2023<br>£        | 2022<br>£      |
| <b>Income</b>                     |      |                  |                |                  |                |
| Income from charitable activities | 4    | 1,124,202        | -              | 1,124,202        | 919,987        |
| Investment income                 | 5    | 4,752            | -              | 4,752            | 147            |
| <b>Total Income</b>               |      | <b>1,128,954</b> | <b>-</b>       | <b>1,128,954</b> | <b>920,134</b> |
| <b>Expenditure</b>                |      |                  |                |                  |                |
| Charitable activities             | 6    | 962,966          | 8,434          | 971,400          | 868,854        |
| <b>Total expenditure</b>          |      | <b>962,966</b>   | <b>8,434</b>   | <b>971,400</b>   | <b>868,854</b> |
| <b>Net income / (expenditure)</b> |      | <b>165,988</b>   | <b>(8,434)</b> | <b>157,554</b>   | <b>51,280</b>  |
| <b>Net movement in funds</b>      |      | <b>165,988</b>   | <b>(8,434)</b> | <b>157,554</b>   | <b>51,280</b>  |
| Transfer between funds            |      | (5,577)          | 5,577          | -                | -              |
| <b>Reconciliation of funds</b>    |      |                  |                |                  |                |
| Total funds brought forwards      | 17   | 503,602          | 8,434          | 512,036          | 460,756        |
| Total funds carried forwards      | 17   | <b>664,013</b>   | <b>5,577</b>   | <b>669,590</b>   | <b>512,036</b> |

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

All income and expenditure derives from continuing activities.

**The Gestalt Centre****Balance Sheet  
for the year ended 31 July 2023**

|                                                | Notes | £ | 2023<br>Total<br>£      | £ | 2022<br>Total<br>£      |
|------------------------------------------------|-------|---|-------------------------|---|-------------------------|
| <b>Fixed assets</b>                            |       |   |                         |   |                         |
| Tangible assets                                | 13    |   | 28,010                  |   | 50,140                  |
| <b>Current assets</b>                          |       |   |                         |   |                         |
| Debtors                                        | 14    |   | 550,922                 |   | 467,161                 |
| Cash at bank and in hand                       |       |   | <u>965,528</u>          |   | <u>977,202</u>          |
|                                                |       |   | <b><u>1,516,450</u></b> |   | <b><u>1,444,363</u></b> |
| <b>Liabilities</b>                             |       |   |                         |   |                         |
| Creditors: amounts falling due within one year | 15    |   | 874,870                 |   | 982,467                 |
| <b>Net current assets</b>                      |       |   | <b><u>641,580</u></b>   |   | <b><u>461,896</u></b>   |
| <b>Total assets less current liabilities</b>   |       |   | <b><u>669,590</u></b>   |   | <b><u>512,036</u></b>   |
| <b>Net assets</b>                              |       |   | <b><u>669,590</u></b>   |   | <b><u>512,036</u></b>   |
| <b>The funds of the charity:</b>               |       |   |                         |   |                         |
| Unrestricted income funds                      | 17    |   | 664,013                 |   | 503,602                 |
| Restricted income funds                        | 17    |   | <u>5,577</u>            |   | <u>8,434</u>            |
| <b>Total charity funds</b>                     |       |   | <b><u>669,590</u></b>   |   | <b><u>512,036</u></b>   |

For the year ending 31 July 2023 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the account.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 8/11/2024 and signed on their behalf by:

DocuSigned by:

*Caroline Hattersley*

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Caroline Hattersley (Chair of the Trustees Board)

Company Registration No. 03257274

Notes 1 to 22 form part of these financial statements.

**The Gestalt Centre****Statement of cash flows  
for the year ended 31 July 2023**

|                                                       | <b>Note</b> | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|-------------------------------------------------------|-------------|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>          |             |                   |                   |
| Net cash provided by / (used in) operating activities | <b>19</b>   | <b>(15,441)</b>   | 51,312            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>          |             |                   |                   |
| Dividends and interest                                |             | <b>4,752</b>      | 147               |
| Proceeds from the sale of tangible fixed assets       |             | -                 | -                 |
| Purchase of tangible fixed assets                     |             | <b>(985)</b>      | (6,602)           |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>          |             | <b>3,765</b>      | 44,857            |
| <b>CHANGE IN CASH AND CASH EQUIVALENTS IN YEAR</b>    |             | <b>(11,674)</b>   | 44,857            |
| Cash and cash equivalents brought forward             |             | <b>977,202</b>    | 932,345           |
| <b>CASH AND CASH EQUIVALENTS CARRIED FORWARD</b>      | <b>20</b>   | <b>965,528</b>    | 977,202           |

The notes on pages 18 to 26 form part of these financial statements.

## The Gestalt Centre

### Notes to the accounts for the year ended 31 July 2023

#### 1 Accounting policies

##### *1.1 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 October 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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).

##### *1.2 Company status*

The company is a company 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.

##### *1.3 Fund accounting*

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### *1.4 Going concern*

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

##### *1.5 Income*

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

##### *1.6 Expenditure*

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

## The Gestalt Centre

### Notes to the accounts (continued) for the year ended 31 July 2023

#### 1 Accounting policies (continued)

##### *1.7 Operating leases*

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

##### *1.8 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 on notification of the interest paid or payable by the bank.

##### *1.9 Depreciation*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                                  |                           |
|----------------------------------|---------------------------|
| Improvement to property          | 10% straight line         |
| Computer equipment               | 33% reducing balance      |
| Fixtures, fittings and equipment | 20% reducing balance      |
| Software development             | Fully written off in year |

##### *1.10 Financial instruments*

The charity 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 amortised cost using the effective interest method.

##### *1.11 Debtors*

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

##### *1.12 Creditors and provisions*

Creditors and provisions are recognised when there is a present obligation as a result of a past event that will probably result on 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 allowing for any trade discounts due.

##### *1.13 Pensions*

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

#### 2 Company Status

The company is a company 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 (continued) for the year ended 31 July 2023

#### 3 Judgements in applying accounting policies and key sources of estimation uncertainty

In applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions in determining reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

The key estimates and assumptions made in these accounts are: depreciation is calculated based on management's best estimate of the useful economic lives of assets on policies that can be seen above; and income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably on policies that can be seen above.

#### 4 Income from charitable activities

|                 | 2023<br>£        | 2022<br>£      |
|-----------------|------------------|----------------|
| Fees receivable | 858,640          | 831,988        |
| Room hire       | 257,332          | 87,158         |
| Other income    | <u>8,230</u>     | <u>841</u>     |
|                 | <u>1,124,202</u> | <u>919,897</u> |

#### 5 Investment income

|               | 2023<br>£    | 2022<br>£  |
|---------------|--------------|------------|
| Bank interest | <u>4,752</u> | <u>147</u> |

**The Gestalt Centre****Notes to the accounts (continued)**  
**For the year ended 31 July 2022****6 Charitable activities**

|                         | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| Rent and room hire      | 135,794                                      | -                                          | 135,794                               | 124,827                               |
| Payroll                 | 647,191                                      | -                                          | 647,191                               | 563,733                               |
| Administration expenses | 53,961                                       | -                                          | 53,961                                | 27,535                                |
| Building expenses       | 43,362                                       | -                                          | 43,362                                | 32,686                                |
| University fees         | 20,617                                       | -                                          | 20,617                                | 23,870                                |
| Bank charges            | 3,516                                        | -                                          | 3,516                                 | 3,040                                 |
| Depreciation            | 23,113                                       | -                                          | 23,113                                | 19,129                                |
| Other expenses          | 5,719                                        | 8,434                                      | 14,153                                | 47,118                                |
| Professional fees       | 16,771                                       | -                                          | 16,771                                | 15,950                                |
| Governance Costs        | 6,600                                        | -                                          | 6,600                                 | 5,400                                 |
| Bad debt expenses       | 56                                           | -                                          | 56                                    | 100                                   |
| Interest payable        | 6,266                                        | -                                          | 6,266                                 | 5,466                                 |
| <b>Total 2022</b>       | <b>962,966</b>                               | <b>8,434</b>                               | <b>971,400</b>                        | <b>868,854</b>                        |

**7 Net income**

|                                            | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--------------------------------------------|-------------------|-------------------|
| This is stated after charging:             |                   |                   |
| Depreciation on tangible fixed assets      | 23,113            | 19,129            |
| Auditor's remuneration                     | 6,600             | 5,400             |
| Operating lease rentals – land & buildings | 135,794           | 124,827           |
| – other                                    | 8,415             | 2,193             |

**8 Staff costs**

|                                 | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---------------------------------|-------------------|-------------------|
| Wages and salaries              | 606,990           | 515,637           |
| Social security costs           | 31,785            | 36,533            |
| Other pension costs             | 8,415             | 11,563            |
|                                 | <b>647,190</b>    | <b>563,733</b>    |
| <br>Average number of employees | <br><b>28</b>     | <br><b>22</b>     |

No employee received total emoluments (excluding employer pension costs) of more than £60,000 (2022: none).

## The Gestalt Centre

### Notes to the accounts (continued) for the year ended 31 July 2023

#### 9 Trustees remuneration and expenses

During the year the trustees' remuneration was £nil (2022: £nil) and re-imbursed expenses were made to three (2022: three) trustees for expenses of £2,158 (2022: £345).

#### 10 Related Parties

There were no related party transactions during the year (2022: none).

#### 11 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.

#### 12 Intangible fixed assets

|                            | <b>Goodwill<br/>£</b> |
|----------------------------|-----------------------|
| <b><u>Cost</u></b>         |                       |
| At 1 August 2022           | 11,750                |
| Additions                  | -                     |
| Disposals                  | -                     |
| At 31 July 2023            | <u>11,750</u>         |
| <b><u>Depreciation</u></b> |                       |
| At 1 August 2022           | 11,750                |
| Charge for the year        | -                     |
| On disposals               | -                     |
| At 31 July 2023            | <u>11,750</u>         |

#### 13 Tangible fixed assets

|                              | <b>Improvement<br/>to property<br/>£</b> | <b>Software<br/>development<br/>£</b> | <b>Fixtures,<br/>fittings<br/>and<br/>computer<br/>£</b> | <b>Total<br/>£</b> |
|------------------------------|------------------------------------------|---------------------------------------|----------------------------------------------------------|--------------------|
| <b><u>Cost</u></b>           |                                          |                                       |                                                          |                    |
| At 1 August 2022             | 161,908                                  | 4,976                                 | 76,809                                                   | 243,693            |
| Additions                    | -                                        | -                                     | 984                                                      | 984                |
| Disposals                    | -                                        | (4,976)                               | -                                                        | (4,976)            |
| At 31 July 2023              | <u>161,908</u>                           | <u>-</u>                              | <u>77,793</u>                                            | <u>239,701</u>     |
| <b><u>Depreciation</u></b>   |                                          |                                       |                                                          |                    |
| At 1 August 2022             | 121,824                                  | -                                     | 71,730                                                   | 193,554            |
| Charge for the year          | 16,191                                   | 4,976                                 | 1,946                                                    | 23,113             |
| On disposals                 | -                                        | (4,976)                               | -                                                        | (4,976)            |
| At 31 July 2023              | <u>138,015</u>                           | <u>-</u>                              | <u>73,676</u>                                            | <u>211,691</u>     |
| <b><u>Net book value</u></b> |                                          |                                       |                                                          |                    |
| At 31 July 2023              | <u>23,893</u>                            | <u>-</u>                              | <u>4,117</u>                                             | <u>28,010</u>      |
| At 31 July 2022              | <u>40,084</u>                            | <u>4,976</u>                          | <u>5,080</u>                                             | <u>50,139</u>      |

**The Gestalt Centre****Notes to the financial statements (continued)  
for the year ended 31 July 2023****14 Debtors**

|                                | <b>2023</b>    | <b>2022</b>    |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| Trade debtors                  | 513,175        | 432,207        |
| Other debtors                  | -              | -              |
| Prepayments and accrued income | 37,747         | 34,954         |
|                                | <u>550,922</u> | <u>467,161</u> |

**15 Creditors**

Amounts falling due in one year

|                              | <b>2023</b>    | <b>2022</b>    |
|------------------------------|----------------|----------------|
|                              | <b>£</b>       | <b>£</b>       |
| Trade creditors              | 44,626         | 51,964         |
| Taxation and social security | 29,673         | 26,957         |
| Loan                         | 74,007         | 105,097        |
| Accruals                     | 83,991         | 73,699         |
| Deferred income              | 642,573        | 724,750        |
|                              | <u>874,780</u> | <u>982,467</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.

**16 Contingent Liabilities**

There were no contingent liabilities at the year end.

## The Gestalt Centre

### Notes to the accounts (continued) for the year ended 31 July 2023

#### 17 Analysis of movements in funds

|                    | Balance at<br>1 August<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in / (out)<br>£ | Balance at<br>31 July<br>2023<br>£ |
|--------------------|-------------------------------------|-------------|------------------|------------------------------|------------------------------------|
| Unrestricted funds | 503,602                             | 1,128,954   | (962,966)        | (5,577)                      | 664,013                            |
| Restricted funds   | 8,434                               | -           | (8,434)          | 5,577                        | 5,577                              |
| Total of funds     | 512,036                             | 1,128,954   | (971,400))       | -                            | 669,590                            |

#### Analysis of movements in funds – Prior year

|                    | Balance at<br>1 August<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in / (out)<br>£ | Balance at<br>31 July<br>2022<br>£ |
|--------------------|-------------------------------------|-------------|------------------|------------------------------|------------------------------------|
| Unrestricted funds | 430,386                             | 920,134     | (846,918)        | -                            | 503,602                            |
| Restricted funds   | 30,370                              | -           | (21,936)         | -                            | 8,434                              |
| Total funds        | 309,241                             | 920,134     | (868,854)        | -                            | 512,036                            |

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

The restricted fund relates to a grant to be spent on upgrading software.

#### 18 Analysis of net assets between funds – current year

|                               | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets         | 28,010                     | -                        | 28,010              |
| Current assets                | 1,516,550                  | -                        | 1,516,550           |
| Creditors due within one year | (869,293)                  | (5,577)                  | (874,870)           |
|                               | 675,267                    | (5,577)                  | 669,590             |

#### Analysis of net assets between funds – prior year

|                               | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets         | 45,164                     | 4,976                    | 50,140              |
| Current assets                | 1,440,905                  | 3,458                    | 1,444,363           |
| Creditors due within one year | (982,467)                  | -                        | (982,467)           |
|                               | 503,602                    | 8,434                    | 512,036             |

## The Gestalt Centre

### Notes to the accounts (continued) for the year ended 31 July 2023

#### 19 Reconciliation of net movement in funds to net cash flow from operating activities

|                                                                                       | 2023<br>£       | 2022<br>£     |
|---------------------------------------------------------------------------------------|-----------------|---------------|
| Net income / (expenditure) for the year<br>(as per Statement of Financial Activities) | 157,554         | 51,280        |
| Adjustment for:                                                                       |                 |               |
| Depreciation charges                                                                  | 23,113          | 19,129        |
| Interest received                                                                     | (4,752)         | (147)         |
| (Profit) on the sale of tangible fixed<br>assets                                      | -               | -             |
| (Increase) in debtors                                                                 | (83,761)        | (30,555)      |
| Increase / (Decrease) in creditors                                                    | (107,596)       | 11,605        |
| Net cash provided by / (used in) operating activities                                 | <u>(15,441)</u> | <u>51,312</u> |

#### 20 Analysis of cash and cash equivalents

|              | 2023<br>£      | 2022<br>£      |
|--------------|----------------|----------------|
| Cash in hand | <u>965,528</u> | <u>977,202</u> |

#### 21 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £40,200 (2022 - £48,096). Contributions totalling £4,023 (2022 - £2,412) were payable to the fund at the balance sheet date and are included in creditors.

#### 22 Lease commitments

At 31 July 2023 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

|                               | 2023<br>£      | 2022<br>£      |
|-------------------------------|----------------|----------------|
| Operating lease which expire: |                |                |
| Land and buildings            |                |                |
| Less than one year            | 154,685        | 154,685        |
| Between 2 and 5 years         | 154,685        | 309,370        |
|                               | <u>309,370</u> | <u>464,055</u> |
| Other                         |                |                |
| Less than one year            | 334            | 1,199          |
| Between two and five years    | -              | -              |
|                               | <u>334</u>     | <u>1,199</u>   |

## **The Gestalt Centre**

### **23 Control**

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