SEVENOAKS CHRISTIAN COUNSELLING SERVICE

England & Wales · Charity number 288191

Details

Status	Registered
Legal form	Charitable company
Company number	01764440
Registered	1983-11-29
Register	View on the Charity Commission register

Contact

Address	30 Morgan Way Paddock Wood Tonbridge Kent TN12 6FS
Phone	07503712728
Email	luciwright@sevenoakscounselling.org.uk
Website	sevenoakscounselling.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION BY ESTABLISHING AND CARRYING ON A SERVICE OF COUNSELLING BASED SOLELY ON CHRISTIAN DOCTRINES, PRINCILES AND FAITH.

Activities: 1. Counselling individuals, couples and family groups, including children and teenagers in a wide range of situations : mental and emotional issues, serious illness, post-trauma, marital and relationship problems, etc.2. In-service training of counsellors and others working in the field.3. The professional supervision of counsellors. Area: West Kent, East and West Sussex, Bromley, Bexley etc

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** The General Public/mankind

Geography

- Bexley
- Bromley
- East Sussex
- Kent
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£130,276	£122,176	-	-
2024-01-31	£119,472	£133,573	-	-
2023-01-31	£102,421	£101,263	-	-
2022-01-31	£94,582	£93,848	-	-
2021-01-31	£94,290	£94,781	-	-

Trustees

Name	Role	Appointed
Dr Mary Elizabeth Wright		2015-10-23
Hilary Clarkson		2022-03-11
Jennifer Adams		2025-02-28
Rosa Giaccone-Mullally		2025-11-25
Susan Jane Ward		2025-06-17

Accounts

Company registration number: 01764440
Charity registration number: 288191

Sevenoaks Christian Counselling Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2025

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Sevenoaks Christian Counselling Service

Contents

Sevenoaks Christian Counselling Service

Reference and Administrative Details

Trustees	Reverend Anne Bourne
	Dr Esther Cheesman
	Hilary Clarkson
	Chris Stiven
	Lucinda Wright
	Dr Mary Wright
Secretary	Lucinda Wright
Charity Registration Number	288191
Company Registration Number	01764440
Registered Office	Little Court Road Sevenoaks Kent TN13 2JG
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Solicitors:	Wellers Tension House Tweedy Road Bromley Kent BR1 3NF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Sevenoaks Christian Counselling Service

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 January 2025.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Objectives and activities

The charity's main object is to advance the Christian religion by establishing and carrying on a service of counselling based on Christian principles. The policies adopted in furtherance of these objects are to provide a service of counselling and training in counselling based on Christian principles and carried out by fully trained and accredited professional counsellors, in Sevenoaks and the surrounding district and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure that the Charity operates for the public benefit.

Achievements and performance

The activities of Sevenoaks Counselling during 2024-25 continued the trend seen following the pandemic. We continue to offer a hybrid service of face-to-face and remote (video or telephone) sessions which meets the needs of client groups who had difficulty accessing our service in the past. We were, however, once again unable to offer any training courses. The number of sessions we were able to schedule during the year was some 17% lower than in the previous year, despite having continued opening the service five days a week instead of four. The resulting decrease in counsellors' fees contributed to a 9% decrease in overall costs.

These factors combined to result in a modest surplus for the year (see below). We only ask clients to contribute what they can afford, and client contributions rarely if ever cover the costs of running the service. Last year, cost of living increases led to higher costs per session, but increased average client contributions per session more than offset these. This was due partly to a review of our recommended contributions and partly to the more pro-active pursual of overdue contributions.

As a result, total financial contributions from clients covered nearly 76% of the cost of running the service, compared with less than 70% the previous year. We rely on donations and grants to make up the shortfall. In addition to continuing local authority grants we were successful in obtaining a grant of £9,937 from the National Lottery to cover the cost of employing a Deputy Head of Counselling. As a result the accounts show a surplus of some £8k compared with a deficit of some £14k the previous year.

While this is an encouraging result, the trustees are not complacent. The continued receipt of grants at last year's level cannot be guaranteed. Nevertheless, with reserves standing at some £54k, representing around five months' worth of total expenditure, we are confident of being able to meet our obligations over the next twelve months at least.

We are grateful to churches and individuals for their continuing support, financial and prayerful. In particular we are heavily dependent on the generosity of Christ Church URC, who allow us to use their premises rent free for administration and counselling purposes.

We are confident that we continue to provide a service for the public benefit, and the continued support of both Sevenoaks Town Council and Sevenoaks District Council, in the form of annual grants, indicates that the local authorities also perceive this to be the case.

We employ a Head of Counselling working 10 hours a week. In 2023-24 we employed a Deputy Head of Counselling working 6 hours a week, and last year we also employed a Finance Officer working 4 hours a week. For the efficient running of the service, we rely on a team of dedicated volunteers working in the office, taking phone calls and dealing with messages and emails. We continue to review our administrative procedures with the aim of moving towards fully online systems.

Structure, governance and management

The charity is a company limited by guarantee.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Reverend Anne Bourne
	Dr Esther Cheesman
	Hilary Clarkson
	Gill Clayton (retired 21 November 2024)
	Chris Stiven
	Lucinda Wright
	Dr Mary Wright
Secretary:	Lucinda Wright

Directors are appointed by the members in annual general meeting although existing directors may make a temporary appointment during the year to fill a vacancy. One third of the directors retire by rotation each year and are automatically re-appointed unless it is expressly resolved to fill the vacated office with another appointee. Members are elected by the directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £10 in the event of a winding up.

Sevenoaks Christian Counselling Service

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Sevenoaks Christian Counselling Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on .... and signed on its behalf by:

....
Chris Stiven
Trustee

Sevenoaks Christian Counselling Service

Independent Examiner's Report to the trustees of Sevenoaks Christian Counselling Service ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Sevenoaks Christian Counselling Service (‘the charitable company’) for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity’s trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity’s trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity’s trustees of Sevenoaks Christian Counselling Service you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of Sevenoaks Christian Counselling Service are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a ‘true and fair’ view and my report is limited to those specific matters set out in the independent examiner’s statement.

Independent examiner’s statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sevenoaks Christian Counselling Service as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Report to the trustees of Sevenoaks Christian Counselling Service ('the Company')

....

Tim Sullivan FCA
ICAEW
Field Sullivan Limited

9 Hare & Billet Road
Blackheath
SE3 0RB

Date:............................

Statement of Financial Activities for the Year Ended 31 January 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Total 2024 £
Income and Endowments from:						
Donations and legacies	3	23,549	9,937	33,486	25,739	25,739
Charitable activities	4	95,551	-	95,551	92,762	92,762
Investment income	5	1,239	-	1,239	971	971
Total income		120,339	9,937	130,276	119,472	119,472
Expenditure on:						
Charitable activities	6	(114,450)	(7,726)	(122,176)	(133,573)	(133,573)
Total expenditure		(114,450)	(7,726)	(122,176)	(133,573)	(133,573)
Net movement in funds		5,889	2,211	8,100	(14,101)	(14,101)
Reconciliation of funds						
Total funds brought forward		46,539	-	46,539	60,640	60,640
Total funds carried forward	18	52,428	2,211	54,639	46,539	46,539

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 18.

The notes on pages 9 to 17 form an integral part of these financial statements.

Sevenoaks Christian Counselling Service

(Registration number: 01764440)
Balance Sheet as at 31 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	2,114	-
Current assets			
Debtors	15	3,439	1,858
Cash at bank and in hand	16	58,015	55,613
		61,454	57,471
Creditors: Amounts falling due within one year	17	(8,929)	(10,932)
Net current assets		52,525	46,539
Net assets		54,639	46,539
Funds of the charity:			
Restricted income funds			
Restricted funds		2,211	-
Unrestricted income funds			
Unrestricted funds		52,428	46,539
Total funds	18	54,639	46,539

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on .... and signed on their behalf by:

....
Chris Stiven
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

Sevenoaks Christian Counselling Service

Notes to the Financial Statements for the Year Ended 31 January 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Little Court Road
Sevenoaks
Kent
TN13 2JG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Sevenoaks Christian Counselling Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

In the application of the charity’s accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	21,549	-	21,549	22,239
Grants, including capital grants;				
Grants receivable	2,000	-	2,000	3,500
National Lottery Fund - DHofC	-	9,937	9,937	-
	23,549	9,937	33,486	25,739

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Client contributions	95,551	95,551	92,762

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable	1,239	1,239	971

6 Expenditure on charitable activities

	Note	Total 2025 £	Total 2024 £
Premises costs		4,625	4,071
Training, supervision and expenses		11,954	14,267
Counsellors fees		70,585	83,401
Depreciation of office equipment		528	-
Grant funding of activities		2,000	2,000
Support costs	7	32,484	29,834
		122,176	133,573

In addition to the expenditure analysed above, there are also support costs of £32,484 (2024 - £29,834) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs	26,659	26,659	23,043
Office & administration	2,734	2,734	3,545
Independent examiner	1,242	1,242	1,250
Legal and professional	1,849	1,849	1,996
	32,484	32,484	29,834

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £1,642 for the year (2024 - £Nil).

9 Grant-making

Analysis of grants

	Grants to institutions	
	2025	**2024**
	£	**£**
Analysis		
Christ Church	2,000	2,000

10 Related party transactions

Transactions with trustees are disclosed on note 8.

Remuneration of key management personnel

The remuneration of key management personnel is £14,568 (2024: £18,612).

11 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	**£**
Staff costs during the year were:		
Wages and salaries	25,485	21,946
Pension costs	1,174	1,097
	26,659	23,043

No employee received emoluments of more than £60,000 during the year.

12 Pension and other schemes

Retirement benefit scheme

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,174 (2024 - £1,097).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	2,642	2,642
At 31 January 2025	2,642	2,642
Depreciation		
Charge for the year	528	528
At 31 January 2025	528	528
Net book value		
At 31 January 2025	2,114	2,114

15 Debtors

	2025 £	2024 £
Trade debtors	1,244	-
Prepayments	471	447
Other debtors	1,724	1,411
	3,439	1,858

16 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	58,015	55,613

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	7,687	6,255
Accruals	1,242	4,677
	8,929	10,932

18 Funds

	Balance at 1 February 2024 £	Incoming resources £	Resources expended £	Balance at 31 January 2025 £
Unrestricted funds				
General				
General	46,539	120,339	(114,450)	52,428
Restricted funds				
National Lottery Community Fund - DHofC	-	9,937	(7,726)	2,211
Total funds	46,539	130,276	(122,176)	54,639

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General				
General	60,640	119,472	(133,573)	46,539

The specific purposes for which the funds are to be applied are as follows:

National Lottery Community Fund (DHofC) - the purpose of this fund is to pay the staff costs for the Deputy Head of Counselling (DHofC) role within the organisation.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2025 £
Tangible fixed assets	2,114	-	2,114
Current assets	59,243	2,211	61,454
Current liabilities	(8,929)	-	(8,929)
Total net assets	52,428	2,211	54,639

	Unrestricted funds General £	Total funds at 31 January 2024 £
Current assets	57,471	57,471
Current liabilities	(10,932)	(10,932)
Total net assets	46,539	46,539

Accounts

Company registration number: 01764440

Charity registration number: 288191

Sevenoaks Christian Counselling Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2024

Field Sullivan Limited
9 Hare & Billet Road
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Sevenoaks Christian Counselling Service

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Sevenoaks Christian Counselling Service

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Trustees	Reverend Anne Bourne Dr Esther Cheesman Hilary Clarkson Gill Clayton Chris Stiven Lucinda Wright Dr Mary Wright
Secretary	Lucinda Wright
Charity Registration Number	288191
Company Registration Number	01764440
Registered Office	Little Court Road Sevenoaks Kent TN13 2LG
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Solicitors:	Wellers Tension House Tweedy Road Bromley Kent BR1 3NF
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Sevenoaks Christian Counselling Service

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure that the Charity operates for the public benefit.

Achievements and performance

The activities of Sevenoaks Counselling during 2023-24 continued the trend seen following the pandemic. We continue to offer a hybrid service of face-to-face and remote (video or telephone) sessions which meets the needs of client groups who had difficulty accessing our service in the past. We were, however, once again unable to offer any training courses. The number of sessions we were able to schedule during the year was nearly 20% higher than in the previous year, as we moved to opening the service five days a week instead of four.

Perversely, the increased number of sessions contributed to a significant deficit for the year (see below). This is because we only ask clients to contribute what they can afford, and client contributions rarely if ever cover the costs of running the service. Last year, cost of living increase led to higher costs, but average client contributions per session actually decreased.

As a result, total financial contributions from clients covered less than 70% of the increased cost of running the service. We rely on donations and local authority grants to make up the shortfall, but these increased by barely 5% over 2022-23 and this led to a deficit of some £14k for the full year.

Fortunately, we have sufficient funds in reserve to cover this deficit. The trustees are actively pursuing additional sources of funding and reviewing means of encouraging a higher level of client contributions. With reserves standing at some £46k, representing around four months' worth of total expenditure, we are confident of being able to meet our obligations over the next twelve months at least.

We are grateful to churches and individuals for their continuing support, financial and prayerful. In particular we are heavily dependent on the generosity of Christ Church URC, who allow us to use their premises rent free for administration and counselling purposes.

We are confident that we continue to provide a service for the public benefit, and the continued support of both Sevenoaks Town Council and Sevenoaks District Council, in the form of annual grants, indicates that the local authorities also perceive this to be the case.

Sevenoaks Christian Counselling Service

Trustees' Report

In anticipation of the retirement of the Head of Counselling we employed a Deputy HOC in the latter part of last year. This person has now taken over as HOC working 10 hours a week, assisted by a DHOC working 6 hours a week.. For the efficient running of the service, we rely on a team of dedicated volunteers working in the office, taking phone calls and dealing with messages and emails. We continue to review our administrative procedures with the aim of moving towards fully online systems.

Financial review

The results of the year show a deficit of £14,101 (2023: surplus of £1,158).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of two month's expenditure which would have amounted to around £17,000 for the year under review. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserves at the end of the year were £46,539 (2023: £60,640) which would cover approximately 4 months expenditure. The trustees do not consider that reserves at this level are excessive. The trustees do not expect significant reductions in donated income and counsellors are only paid for sessions undertaken so in the event that counselling sessions reduce, payments to counsellors will also reduce.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Reverend Anne Bourne
	Dr Esther Cheesman
	Hilary Clarkson
	Gill Clayton
	Chris Stiven
	Lucinda Wright
	Dr Mary Wright
Secretary:	Lucinda Wright

Directors are appointed by the members in annual general meeting although existing directors may make a temporary appointment during the year to fill a vacancy. One third of the directors retire by rotation each year and are automatically re-appointed unless it is expressly resolved to fill the vacated office with another appointee. Members are elected by the directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £10 in the event of a winding up.

Sevenoaks Christian Counselling Service

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Sevenoaks Christian Counselling Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 30/5/24 and signed on its behalf by:

....

Chris Stiven
Trustee

Sevenoaks Christian Counselling Service

Independent Examiner's Report to the trustees of Sevenoaks Christian Counselling Service ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Sevenoaks Christian Counselling Service ('the charitable company') for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Sevenoaks Christian Counselling Service you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Sevenoaks Christian Counselling Service are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sevenoaks Christian Counselling Service as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sevenoaks Christian Counselling Service

Independent Examiner's Report to the trustees of Sevenoaks Christian Counselling Service ('the Company')

....

Tim Sullivan FCA
ICAEW
Field Sullivan Limited

9 Hare & Billet Road
Blackheath
SE3 0RB

Date:....6/6/24.....

Sevenoaks Christian Counselling Service

Statement of Financial Activities for the Year Ended 31 January 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £	Unrestricted £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	25,739	25,739	24,401	24,401
Charitable activities	4	92,762	92,762	77,805	77,805
Investment income	5	971	971	215	215
Total income		119,472	119,472	102,421	102,421
Expenditure on:					
Charitable activities	6	(133,573)	(133,573)	(101,263)	(101,263)
Total expenditure		(133,573)	(133,573)	(101,263)	(101,263)
Net movement in funds		(14,101)	(14,101)	1,158	1,158
Reconciliation of funds					
Total funds brought forward		60,640	60,640	59,482	59,482
Total funds carried forward	17	46,539	46,539	60,640	60,640

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 9 to 15 form an integral part of these financial statements.

Sevenoaks Christian Counselling Service

(Registration number: 01764440)
Balance Sheet as at 31 January 2024

	Note	2024 £	2023 £
Current assets			
Debtors	14	1,858	1,769
Cash at bank and in hand	15	55,613	67,263
		57,471	69,032
Creditors: Amounts falling due within one year	16	(10,932)	(8,392)
Net assets		46,539	60,640
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		46,539	60,640
Total funds	17	46,539	60,640

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 30/5/24 and signed on their behalf by:

....

Chris Stiven
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Little Court Road
Sevenoaks
Kent
TN13 2LG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Sevenoaks Christian Counselling Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Sevenoaks Christian Counselling Service

Notes to the Financial Statements for the Year Ended 31 January 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and gifts	22,239	22,239	19,701
Grants receivable	3,500	3,500	4,700
	25,739	25,739	24,401

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Client contributions	92,762	92,762	77,805

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable	971	971	215

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Premises costs		4,071	4,071	1,975
Training, supervision and expenses		14,267	14,267	11,440
Counsellors fees		83,401	83,401	61,728
Grant funding of activities	9	2,000	2,000	2,000
Governance costs	7	29,834	29,834	24,120
		133,573	133,573	101,263

In addition to the expenditure analysed above, there are also support costs of £29,834 (2023 - £24,120) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Staff costs	23,043	23,043	17,689
Office & administration	3,545	3,545	5,431
Independent examiner	1,250	1,250	1,000
Legal and professional	1,996	1,996	-
	29,834	29,834	24,120

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2023 - £1,200).

9 Grant-making

Analysis of grants

	Grants to institutions 2024 £
Analysis	
Christ Church	2,000

10 Related party transactions

Transactions with trustees are disclosed on note 8.

Remuneration of key management personnel

The remuneration of key management personnel is £18,612 (2022: £16,847).

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	21,946	16,847
Pension costs	1,097	842
	23,043	17,689

No employee received emoluments of more than £60,000 during the year.

12 Pension and other schemes

Retirement benefit scheme

The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,097 (2023 - £842).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Debtors

	2024 £	2023 £
Prepayments	447	429
Other debtors	1,411	1,340
	1,858	1,769

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	55,613	67,263

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	6,255	2,349
Accruals	4,677	6,043
	10,932	8,392

17 Funds

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General	60,640	119,472	(133,573)	46,539

	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Balance at 31 January 2023 £
Unrestricted funds				
General	59,482	102,421	(101,263)	60,640

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 January 2024 £
Current assets	57,471	57,471
Current liabilities	(10,932)	(10,932)
Total net assets	46,539	46,539

	Unrestricted funds General £	Total funds at 31 January 2023 £
Current assets	69,032	69,032
Current liabilities	(8,392)	(8,392)
Total net assets	60,640	60,640

Accounts

Charity registration number 288191

Company registration number 01764440 (England and Wales)

SEVENOAKS CHRISTIAN COUNSELLING SERVICE

OPERATING AS SEVENOAKS COUNSELLING

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Gill Clayton	
	Chris Stiven	
	Dr Mary Wright	
	Rev Anne Bourne	
	Dr Esther Cheesman	
	Hilary Clarkson	(Appointed 11 March 2022)
	Lucinda Wright	(Appointed 10 May 2022)
Secretary	Lucinda Wright	
Charity number	288191	
Company number	01764440	
Principal address	Littlecourt Road Sevenoaks Kent TN13 2LG	
Registered office	Littlecourt Road Sevenoaks Kent	
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Solicitors	Wellers Tenison House Tweedy Road Bromley Kent BR1 3NF	

CONTENTS

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
DIRECTORS' REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

The directors present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and “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)” (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity's main object is to advance the Christian religion by establishing and carrying on a service of counselling based on Christian doctrines, principles and faith. The policies adopted in furtherance of these objects are to provide a service of counselling and training in counselling based on Christian principles and carried out by fully trained and accredited professional counsellors, in Sevenoaks and the surrounding district and there has been no change in these during the year.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure that the Charity operates for the public benefit.

Achievements and performance

The activities of Sevenoaks Counselling during 2022-23 were influenced by lessons learned from the pandemic. We were able to offer more sessions face-to-face, but we have found that several clients actually prefer video or telephone counselling. In offering a hybrid service of face-to-face and remote sessions we have been able to meet the needs of client groups who had difficulty accessing our service in the past. We were, however, again unable to offer any training courses. Overall, the number of sessions we were able to schedule during the year was slightly higher than in the previous year.

The after-effects of COVID, and other economic factors, continued to lead to some clients experiencing additional financial problems, and as we only ask clients to contribute what they can afford, some clients had to reduce their financial contributions. Nevertheless, the level of client contributions in relation to scheduled sessions again rose compared with the previous year.

Having said that, total financial contributions from clients only covered some 75% of the cost of running the service. This is a level rarely exceeded, and we rely on donations and local authority grants to make up the shortfall. Although donations were some 11% lower than in the previous year, they were sufficient, together with grants totalling £4.7k, to enable us to cover costs, with a small surplus of just over £1k. Much of this better than anticipated result was due to the fact that we have not yet incurred most of the extra expenditure budgeted for last year.

We are grateful to churches and individuals for their continuing support, financial and prayerful. In particular we are heavily dependent on the generosity of Christ Church URC, who allow us to use their premises rent free for administration and counselling purposes.

We are confident that we continue to provide a service for the public benefit, and the continued support of both Sevenoaks Town Council and Sevenoaks District Council, in the form of annual grants, indicates that the local authorities also perceive this to be the case.

We currently employ one part time member of staff: a Head of Counselling working 52 hours a month. For the efficient running of the service we rely on a team of dedicated volunteers working in the office, taking phone calls and dealing with messages and emails. We are in the process of reviewing our administrative procedures with the aim of moving towards fully online systems.

The early months of the current financial year have already seen some erosion in the level of client contributions in relation to scheduled sessions. We also anticipate incurring extra expenditure this year, as staff remuneration and counsellors’ session rates have risen in line with recent double-digit inflation, as we upgrade our systems and as we employ solicitors to update our governing documents. We therefore anticipate recording a deficit of as much as £21k in 2023-24. Nevertheless, our financial reserves are such that we are confident that we will be able to continue as a going concern for at least the coming twelve months.

Financial review

The results of the year show a surplus of £1,158 (2022- £734).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of two month's expenditure which would have amounted to around £17,000 for the year under review. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserves at the end of the year were £60,640 which would cover approximately 7 months expenditure. The trustees do not consider that reserves at this level are excessive especially in view of the anticipated deficit this year. The trustees do not expect significant reductions in donated income and counsellors are only paid for sessions undertaken so in the event that counselling sessions reduce, payments to counsellors will also reduce.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The directors who served during the year and up to the date of signature of the financial statements were:

Gill Clayton	
Stephen Day	(Resigned 14 November 2022)
Chris Stiven	
Dr Mary Wright	
Rev Anne Bourne	
Dr Esther Cheesman	
Hilary Clarkson	(Appointed 11 March 2022)
Lucinda Wright	(Appointed 10 May 2022)

Directors are appointed by the members in annual general meeting although existing directors may make a temporary appointment during the year to fill a vacancy. One third of the directors retire by rotation each year and are automatically re-appointed unless it is expressly resolved to fill the vacated office with another appointee. Members are elected by the directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £10 in the event of a winding up.

Reference and administrative information is provided on the page following the cover sheet.

The directors' report was approved by the Board of Directors.

....
Chris Stiven
Director

Date: 5/6/2023

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2023

The directors, who also act as trustees for the charitable activities of Sevenoaks Christian Counselling Service, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF SEVENOAKS CHRISTIAN COUNSELLING SERVICE

I report to the directors on my examination of the financial statements of Sevenoaks Christian Counselling Service (the charity) for the year ended 31 January 2023.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 12 June 2023

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	**2**	24,401	24,340
Charitable activities	**3**	77,805	70,237
Investments	**4**	215	5
Total income		102,421	94,582
Expenditure on:			
Charitable activities	**5**	101,263	93,848
Net income for the year/ Net movement in funds		1,158	734
Fund balances at 1 February 2022		59,482	58,748
Fund balances at 31 January 2023		60,640	59,482

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	1,769		1,526	
Cash at bank and in hand		67,263		64,240	
		69,032		65,766	
Creditors: amounts falling due within one year	12	(8,392)		(6,284)	
Net current assets			60,640		59,482
Income funds					
Unrestricted funds			60,640		59,482
			60,640		59,482

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Directors on 5/6/2023

....

Chris Stiven

Trustee

Company registration number 01764440

1 Accounting policies

Charity information

Sevenoaks Christian Counselling Service is a private company limited by guarantee incorporated in England and Wales. The registered office is Littlecourt Road, Sevenoaks, Kent.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified, where applicable, to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The directors have considered the charity's day to day cash flow requirements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of signing of these accounts. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements. The trustees believe that they have sufficient reserves to meet fixed expenses for the 12 months from the signing of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the trustees report.

The value of facilities provided to the charity at a peppercorn rent is not recognised in these accounts as it cannot be measured reliably. However, donations to Christ Church Sevenoaks who make the facilities available is disclosed in the notes to the accounts.

1 Accounting policies (Continued)

1.5 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.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities including office costs and governance costs.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	19,701	21,840
Grants receivable	4,700	2,500
	24,401	24,340

3 Charitable activities

	Counselling and training courses 2023 £	Counselling and training courses 2022 £
Client contributions	77,805	70,237

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	215	5

5 Charitable activities

	Counselling and training 2023 £	Counselling and training 2022 £
Counsellors fees	61,728	59,729
Training, supervision and expenses	11,440	8,768
Premises costs	1,975	1,762
	75,143	70,259
Grant funding of activities (see note 7)	2,000	2,000
Share of support costs (see note 8)	23,120	20,689
Share of governance costs (see note 8)	1,000	900
	101,263	93,848

6 Description of charitable activities

Counselling and training

The charity operates a counselling service and provides training courses for counsellors. The operations are accounted for as a single activity.

7 Grants payable

The donation of £2,000 (2022- £2,000) was made to Christ Church Sevenoaks URC.

8 Support costs

	Support costs	**Governance costs**	**2023**	Support costs	Governance costs	2022
	£	**£**	**£**	£	£	£
Staff costs	17,689	-	17,689	16,800	-	16,800
Office & administration	5,431	-	5,431	3,889	-	3,889
Legal and professional	-	1,000	1,000	-	900	900
	23,120	1,000	24,120	20,689	900	21,589

Legal and professional fees include amounts payable to the independent examiner of £1,000 (2022- £900) in connection with their report and preparation of statutory accounts.

9 Directors

None of the directors (or any persons connected with them) received any remuneration or expenses during the year other than one director was reimbursed expenses totalling £96 (2022- £nil).

Donations received from trustees amounted to £1,200 (2022- £1,452).

10 Employees

Number of employees
The average monthly headcount during the year was:

	2023 Number	**2022 Number**
Supervision and administration	1	1

Employment costs	**2023**	**2022**
	£	**£**
Wages and salaries	16,847	16,000
Other pension costs	842	800
	17,689	16,800

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Other debtors	1,340	1,139
Prepayments and accrued income	429	387
	1,769	1,526

12 Creditors: amounts falling due within one year

	2023	2022
	£	**£**
Other creditors	2,349	3,083
Accruals and deferred income	6,043	3,201
	8,392	6,284

13 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £842 (2022- £800)

14 Related party transactions

Transactions with trustees (directors) are disclosed in note 10.

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2023	2022
	£	**£**
Aggregate compensation	16,847	16,800

Accounts

Charity registration number 288191

Company registration number 01764440 (England and Wales)

SEVENOAKS CHRISTIAN COUNSELLING SERVICE

OPERATING AS SEVENOAKS COUNSELLING

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Gill Clayton	
	Stephen Day	
	Chris Stiven	
	Dr Mary Wright	
	Rev Anne Bourne	
	Dr Esther Cheesman	
	Hilary Clarkson	(Appointed 11 March 2022)
	Lucinda Wright	(Appointed 10 May 2022)
Secretary	Stephen Day	
Charity number	288191	
Company number	01764440	
Principal address	Littlecourt Road Sevenoaks Kent TN13 2LG	
Registered office	Littlecourt Road Sevenoaks Kent	
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Solicitors	Wellers Tenison House Tweedy Road Bromley Kent BR1 3NF	

CONTENTS

The directors present their annual report and financial statements for the year ended 31 January 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and “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)” (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities
The charity's main object is to advance the Christian religion by establishing and carrying on a service of counselling based solely on Christian doctrines, principles and faith. The policies adopted in furtherance of these objects are to provide a service of counselling and training in counselling based on Christian doctrines, principles and faith, in Sevenoaks and the surrounding district and there has been no change in these during the year.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure that the Charity operates for the public benefit.

Achievements and performance
The activities of Sevenoaks Counselling during 2021-22 continued to be affected by COVID. As a result of various social restrictions only a small proportion of sessions could be offered face-to-face. Nor were we able to offer any training courses. However, we were able to offer continued counselling remotely to those clients who were willing to accept it. Overall the number of sessions we were able to schedule during the year was slightly higher than in the previous year, though not quite up to pre-COVID levels.

COVID restrictions and other economic factors led to some clients experiencing additional financial problems, and as we only ask clients to contribute what they can afford, some clients had to reduce their financial contributions. Others however responded well to our request to raise their contributions. As a result, the level of client contributions in relation to scheduled sessions unexpectedly rose slightly compared with the previous year.

Nevertheless, total financial contributions from clients only covered some 75% of the cost of running the service. This is a level rarely exceeded, and we rely on donations and local authority grants to make up the shortfall. Although donations were some £6k lower than in the previous year (primarily because of a significant one-off individual gift that year) they were sufficient, together with grants totalling £2.5k, to enable us to cover costs, with a small surplus of less than £1k.

We are grateful to churches and individuals for their continuing support, financial and prayerful. In particular we are heavily dependent on the generosity of Christ Church URC, who allow us to use their premises rent free for administration and counselling purposes.

We are confident that we continue to provide a service for the public benefit, and the continued support of both Sevenoaks Town Council and Sevenoaks District Council, in the form of annual grants, indicates that the local authorities also perceive this to be the case.

We currently employ one part time member of staff: a Head of Counselling working 52 hours a month. For the efficient running of the service we rely on a team of dedicated volunteers working in the office, taking phone calls and dealing with messages and emails. We are in the process of reviewing our administrative procedures with the aim of moving towards fully online systems.

We anticipate that the coming year will pose further financial challenges, including the potential cost of developing the online administrative systems noted above. We therefore anticipate recording a deficit in the order of £10k in 2022-23. Nevertheless, our financial reserves are such that we are confident that we will be able to continue as a going concern for at least the coming twelve months.

Financial review
The results of the year show a surplus of £734 (2020: £491 deficit).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of two month’s expenditure which would have amounted to around £16,000 for the year under review. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. The reserves at the end of the year were £59,482 which would cover approximately 8 months expenditure. The trustees do not consider that reserves at this level are excessive. In fact, in the light of the Covid 19 pandemic, reserves at this level will enable the charity to cover fixed overheads should income fall. The trustees do not expect significant reductions in donated income and counsellors are only paid for sessions undertaken so in the event that counselling sessions reduce, payments to counsellors will also reduce.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is a company limited by guarantee.

The directors who served during the year and up to the date of signature of the financial statements were:

Wendy Billington	(Resigned 23 November 2021)
Gill Clayton	
Stephen Day	
Chris Stiven	
Dr Mary Wright	
Rev Anne Bourne	
Dr Esther Cheesman	
Hilary Clarkson	(Appointed 11 March 2022)
Lucinda Wright	(Appointed 10 May 2022)

Directors are appointed by the members in annual general meeting although existing directors may make a temporary appointment during the year to fill a vacancy. One third of the directors retire by rotation each year and are automatically re-appointed unless it is expressly resolved to fill the vacated office with another appointee. Members are elected by the directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £10 in the event of a winding up.

Reference and administrative information is provided on the page following the cover sheet.

The directors' report was approved by the Board of directors on ....

....
Chris Stiven
Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2022

The directors, who also act as trustees for the charitable activities of Sevenoaks Christian Counselling Service, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF SEVENOAKS CHRISTIAN COUNSELLING SERVICE

I report to the directors on my examination of the financial statements of Sevenoaks Christian Counselling Service (the charity) for the year ended 31 January 2022.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: ....

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>**Income from:**</u>			
Donations and legacies	**2**	24,340	30,432
Charitable activities	**3**	70,237	63,812
Investments	**4**	5	46
Total income		94,582	94,290
<u>**Expenditure on:**</u>			
Charitable activities	**5**	93,848	94,781
Net income/(expenditure) for the year/ Net movement in funds		734	(491)
Fund balances at 1 February 2021		58,748	59,239
Fund balances at 31 January 2022		59,482	58,748

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	**11**	1,526		3,405	
Cash at bank and in hand		64,240		62,611	
		65,766		66,016	
Creditors: amounts falling due within one year	**12**	(6,284)		(7,268)	
Net current assets			59,482		58,748
Income funds					
Unrestricted funds			59,482		58,748
			59,482		58,748

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Directors on ....

....
Chris Stiven
Trustee

Company registration number 01764440

1 Accounting policies

Charity information

Sevenoaks Christian Counselling Service is a private company limited by guarantee incorporated in England and Wales. The registered office is Littlecourt Road, Sevenoaks, Kent.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified, where applicable, to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The directors have considered the charity's day to day cash flow requirements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of signing of these accounts. Accordingly, they continue to adopt that going concern basis in preparing the annual report and financial statements. This assessment is undertaken in light of the recent developments arising from the coronavirus (COVID19) pandemic. The charity does not expect significant reductions in donated income and counsellors are only paid for sessions undertaken so in the event that counselling sessions reduce payments to counsellors will also reduce. The trustees believe that they have sufficient reserves to meet fixed expenses for the 12 months from the signing of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the trustees report.

The value of facilities provided to the charity at a peppercorn rent is not recognised in these accounts as it cannot be measured reliably. However, donations to Christ Church Sevenoaks who make the facilities available is disclosed in the notes to the accounts.

1.5 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.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities including office costs and governance costs.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	21,840	27,932
Grants receivable	2,500	2,500
	24,340	30,432

3 Charitable activities

	Counselling and training courses 2022 £	Counselling and training courses 2021 £
Client contributions	70,237	63,812

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	5	46

5 Charitable activities

	Counselling and training 2022 £	Counselling and training 2021 £
Counsellors fees	59,729	58,610
Training, supervision and expenses	8,768	9,843
Premises costs	1,762	2,135
Costs of running courses	-	195
	70,259	70,783
Grant funding of activities (see note 7)	2,000	2,000
Share of support costs (see note 8)	20,689	20,918
Share of governance costs (see note 8)	900	1,080
	93,848	94,781

6 Description of charitable activities

Counselling and training
The charity operates a counselling service and provides training courses for counsellors. The operations are accounted for as a single activity.

7 Grants payable

The donation of £2,000 (2020: £2,000) was made to Christ Church Sevenoaks URC.

8 Support costs

	Support costs	**Governance costs**	**2022**	Support costs	Governance costs	2021
	£	**£**	**£**	£	£	£
Staff costs	16,800	-	16,800	16,800	-	16,800
Office & administration	3,889	-	3,889	4,118	-	4,118
Legal and professional	-	900	900	-	1,080	1,080
	20,689	900	21,589	20,918	1,080	21,998

Legal and professional fees include amounts payable to the independent examiner of £900 (2020 £1,000) plus an under provision for the previous year of £nil (2020: £80) in connection with their report and preparation of statutory accounts.

9 Directors

None of the directors (or any persons connected with them) received any remuneration or expenses during the year other than the wife of Stephen Day who received £666 (2020: £4,075) in fees and expenses for counselling services provided to the charity.

Donations received from trustees amounted to £1,452 (2020: £1,602).

10 Employees

Number of employees
The average monthly headcount during the year was:

	2022 Number	**2021 Number**
Supervision and administration	1	1

Employment costs	**2022**	**2021**
	£	**£**
Wages and salaries	16,000	16,000
Other pension costs	800	800
	16,800	16,800

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

Amounts falling due within one year:	2022 £	2021 £
Other debtors	1,139	3,056
Prepayments and accrued income	387	349
	1,526	3,405

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	3,083	5,098
Accruals and deferred income	3,201	2,170
	6,284	7,268

13 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £800 (2020: £800)

14 Related party transactions

Transactions with trustees (directors) are disclosed in note 10.

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	16,800	16,800

SEVENOAKS CHRISTIAN COUNSELLING SERVICE

England & Wales - Charity number 288191

Accounts

Charity Registration No. 288191

Company Registration No. 01764440 (England and Wales)

SEVENOAKS CHRISTIAN COUNSELLING SERVICE

OPERATING AS SEVENOAKS COUNSELLING

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Wendy Billington Gill Clayton Stephen Day Chris Stiven Dr Mary Wright Rev Anne Bourne Dr Esther Cheesman
Secretary	Stephen Day
Charity number	288191
Company number	01764440
Principal address	Littlecourt Road Sevenoaks Kent TN13 2LG
Registered office	Littlecourt Road Sevenoaks Kent
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Wellers Tenison House Tweedy Road Bromley Kent BR1 3NF

CONTENTS

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2021

The directors present their report and financial statements for the year ended 31 January 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and “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)” (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The charity's main object is to advance the Christian religion by establishing and carrying on a service of counselling based solely on Christian doctrines, principles and faith. The policies adopted in furtherance of these objects are to provide a service of counselling and training in counselling based on Christian doctrines, principles and faith, in Sevenoaks and the surrounding district and there has been no change in these during the year.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to ensure that the Charity operates for the public benefit.

Achievements and performance

The activities of Sevenoaks Counselling during 2020-21 were significantly affected by COVID. Successive lockdowns and other social restrictions meant that no face-to-face interactions were possible during the great majority of the period. As a result we were not able to offer any training courses. However, after our therapists had undergone additional professional training, we were able to offer continued counselling remotely – by telephone or video conference – to those clients who were willing to accept it. We are pleased to note that overall the number of sessions we were able to schedule during the year was only slightly reduced from the previous year.

There were also financial challenges. In past years most contributions from clients had been made in person by cash, cheque or card. These means of payment had to be almost entirely replaced by online bank transfer, which posed problems for some clients initially. For Sevenoaks Counselling itself, the challenge was to establish and maintain a system to keep track of online sessions, and of bank transfers expected and received. COVID restrictions also led to some clients experiencing additional financial problems. In spite of all this, the level of client contributions in relation to scheduled sessions fell only slightly compared with the previous year.

Having said that, it has been our experience over the years that total financial contributions from clients rarely exceed 75% of the annual cost of running the service. We therefore rely on donations to make up the shortfall. Last year this percentage dropped to around 66%, and although donations rose – boosted by a significant one-off individual gift – we recorded a small deficit.

We are grateful to churches and individuals for their continuing prayerful and financial support. In particular we are heavily dependent on the generosity of Christ Church URC, who allow us to use their premises rent free for administration and counselling purposes.

We are confident that we continue to provide a service for the public benefit, and the continued support of both Sevenoaks Town Council and Sevenoaks District Council, in the form of annual grants, indicates that the local authorities also perceive this to be the case.

We currently employ one part time member of staff: a Head of Counselling working 52 hours a month. For the efficient running of the service we normally rely on a team of dedicated volunteers working in the office, taking phone calls and dealing with messages and emails. The COVID restrictions have motivated us to review our administrative procedures with the aim of moving towards fully online systems.

We anticipate that the coming year will pose further financial challenges, not the least of these being the potential cost of developing the online administrative systems noted above. It is therefore likely that we will record a larger deficit in 2021-22. Nevertheless, our financial reserves are such that we are confident that we will be able to continue as a going concern for at least the coming twelve months.

Financial review

The results of the year show a deficit of £491 (2020: £6,121).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of two month’s expenditure which would have amounted to around £16,000 for the year under review. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. The reserves at the end of the year were £58,748 which would cover approximately 8 months expenditure. The trustees do not consider that reserves at this level are excessive. In fact, in the light of the Covid 19 pandemic, reserves at this level will enable the charity to cover fixed overheads should income fall. The trustees do not expect significant reductions in donated income and counsellors are only paid for sessions undertaken so in the event that counselling sessions reduce, payments to counsellors will also reduce.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The directors who served during the year and up to the date of signature of the financial statements were:

Wendy Billington	
Gill Clayton	
Stephen Day	
Chris Stiven	
Dr Mary Wright	
Rev Anne Bourne	
Clare Whittaker	(Resigned 16 November 2020)
Dr Esther Cheesman	

Directors are appointed by the members in annual general meeting although existing directors may make a temporary appointment during the year to fill a vacancy. One third of the directors retire by rotation each year and are automatically re-appointed unless it is expressly resolved to fill the vacated office with another appointee. Members are elected by the directors.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £10 in the event of a winding up.

Reference and administrative information is provided on the page following the cover sheet.

The directors' report was approved by the Board of directors on ....

Chris Stiven

Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2021

The directors, who also act as trustees for the charitable activities of Sevenoaks Christian Counselling Service, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF SEVENOAKS CHRISTIAN COUNSELLING SERVICE

I report to the directors on my examination of the financial statements of Sevenoaks Christian Counselling Service (the charity) for the year ended 31 January 2021.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 1 June 2021

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2021

	Notes	**Unrestricted funds 2021 £**	Unrestricted funds 2020 £
Income from:			
Donations and legacies	**2**	30,432	24,439
Charitable activities	**3**	63,812	72,007
Investments	**4**	46	88
Total income		94,290	96,534
Expenditure on:			
Charitable activities	**5**	94,781	102,655
Net expenditure for the year/ Net movement in funds		(491)	(6,121)
Fund balances at 1 February 2020		59,239	65,360
Fund balances at 31 January 2021		58,748	59,239

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
BALANCE SHEET

AS AT 31 JANUARY 2021

		2021		2020	
	Notes	**£**	**£**	**£**	**£**
Current assets					
Debtors	**11**	3,405		1,793	
Cash at bank and in hand		62,611		68,083	
		66,016		69,876	
Creditors: amounts falling due within one year	**12**	(7,268)		(10,637)	
Net current assets			58,748		59,239
Income funds					
Unrestricted funds			58,748		59,239
			58,748		59,239

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Directors on 19 May 2021

Chris Stiven
Trustee

Company Registration No. 01764440

1 Accounting policies

Charity information

Sevenoaks Christian Counselling Service is a private company limited by guarantee incorporated in England and Wales. The registered office is Littlecourt Road, Sevenoaks, Kent.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified, where applicable, to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The directors have considered the charity's day to day cash flow requirements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of signing of these accounts. Accordingly, they continue to adopt that going concern basis in preparing the annual report and financial statements. This assessment is undertaken in light of the recent developments arising from the coronavirus (COVID19) pandemic. The charity does not expect significant reductions in donated income and counsellors are only paid for sessions undertaken so in the event that counselling sessions reduce payments to counsellors will also reduce. The trustees believe that they have sufficient reserves to meet fixed expenses for the 12 months from the signing of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the trustees report.

The value of facilities provided to the charity at a peppercorn rent is not recognised in these accounts as it cannot be measured reliably. However, donations to Christ Church Sevenoaks who make the facilities available is disclosed in the notes to the accounts.

1.5 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.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities including office costs and governance costs.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	27,932	22,039
Grants receivable	2,500	2,400
	30,432	24,439

An amount of £417 received in the year to 31 January 2020 was received as agent, not as principal, for payment to a third party, is not included above.

3 Charitable activities

	Counselling and training courses	**Counselling and training courses**
	2021	**2020**
	£	**£**
Client contributions and income from courses	63,812	72,007

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	46	88

5 Charitable activities

	Counselling and training 2021 £	Counselling and training 2020 £
Counsellors fees	58,610	60,569
Training, supervision and expenses	9,843	9,705
Premises costs	2,135	7,203
Costs of running courses	195	1,978
	70,783	79,455
Grant funding of activities (see note 7)	2,000	-
Share of support costs (see note 8)	20,918	22,164
Share of governance costs (see note 8)	1,080	1,036
	94,781	102,655

6 Description of charitable activities

Counselling and training

The charity operates a counselling service and provides training courses for counsellors. The operations are accounted for as a single activity.

7 Grants payable

The donation of £2,000 (2020: £nil) was made to Christ Church Sevenoaks URC. The trustees had approved a further gift to Christ Church URC of £2,000, prior to 31 January 2021: however this was not paid until after the year end.

8 Support costs

	Support costs £	**Governance costs £**	**2021 £**	Support costs £	Governance costs £	2020 £
Staff costs	16,800	-	16,800	16,416	-	16,416
Office & administration	4,118	-	4,118	5,748	-	5,748
Legal and professional	-	1,080	1,080	-	1,036	1,036
	20,918	1,080	21,998	22,164	1,036	23,200

Legal and professional fees include amounts payable to the independent examiner of £1,000 (2020 £1,000) plus an under provision for the previous year of £80 (2020: £36) in connection with their report and preparation of statutory accounts.

9 Directors

None of the directors (or any persons connected with them) received any remuneration or expenses during the year other than the wife of Stephen Day who received £4,075 (2020: £6,747) in fees and expenses for counselling services provided to the charity.

Donations received from trustees amounted to £1,602 (2020: £1,452).

10 Employees

Number of employees
The average monthly headcount during the year was:

	2021 Number	2020 Number
Supervision and administration	1	1

Employment costs	2021 £	2020 £
Wages and salaries	16,000	15,634
Other pension costs	800	782
	16,800	16,416

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	3,056	1,459
Prepayments and accrued income	349	334
	3,405	1,793

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	5,098	5,009
Accruals and deferred income	2,170	5,628
	7,268	10,637

13 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £800 (2020: £782)

14 Related party transactions

Transactions with trustees (directors) are disclosed in note 10.

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	16,800	16,416