

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 Lucinda Wright	(Appointed 11 March 2022) (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	

SEVENOAKS CHRISTIAN COUNSELLING SERVICE OPERATING AS SEVENOAKS COUNSELLING CONTENTS

	Page
Directors' report	1 - 2
Statement of directors' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

SEVENOAKS CHRISTIAN COUNSELLING SERVICE

OPERATING AS SEVENOAKS COUNSELLING

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2022

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.

**SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022**

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

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Chris Stiven

Director

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
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.

SEVENOAKS CHRISTIAN COUNSELLING SERVICE OPERATING AS SEVENOAKS COUNSELLING 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

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

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

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Chris Stiven
Trustee

Company registration number 01764440

SEVENOAKS CHRISTIAN COUNSELLING SERVICE

OPERATING AS SEVENOAKS COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

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.

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

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
	<u>24,340</u>	<u>30,432</u>

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

3 Charitable activities

	Counselling and training courses	Counselling and training courses
	2022	2021
	£	£
Client contributions	70,237	63,812
	<u> </u>	<u> </u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	5	46
	<u> </u>	<u> </u>

5 Charitable activities

	Counselling and training courses	Counselling and training courses
	2022	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
	<u> </u>	<u> </u>
	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
	<u> </u>	<u> </u>
	93,848	94,781
	<u> </u>	<u> </u>

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.

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

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
	<u>20,689</u>	<u>900</u>	<u>21,589</u>	<u>20,918</u>	<u>1,080</u>	<u>21,998</u>

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	2021
	Number	Number
Supervision and administration	<u>1</u>	<u>1</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	16,000	16,000
Other pension costs	800	800
	<u>16,800</u>	<u>16,800</u>

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

SEVENOAKS CHRISTIAN COUNSELLING SERVICE
OPERATING AS SEVENOAKS COUNSELLING
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

11 Debtors

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

12 Creditors: amounts falling due within one year

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

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	<u>16,800</u>	<u>16,800</u>