

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
Blackheath
SE3 0RB

Sevenoaks Christian Counselling Service

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

Sevenoaks Christian Counselling Service

Reference and Administrative Details

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
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 of the charitable company for the year ended 31 January 2024.

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 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
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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.

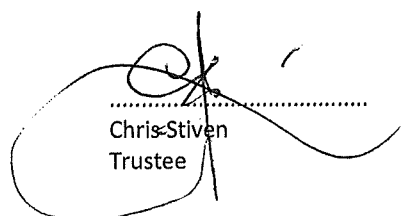
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

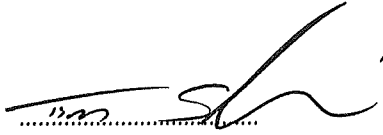
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 ORB

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.

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	<u>55,613</u>	<u>67,263</u>
		57,471	69,032
Creditors: Amounts falling due within one year	16	<u>(10,932)</u>	<u>(8,392)</u>
Net assets		<u>46,539</u>	<u>60,640</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>46,539</u>	<u>60,640</u>
Total funds	17	<u>46,539</u>	<u>60,640</u>

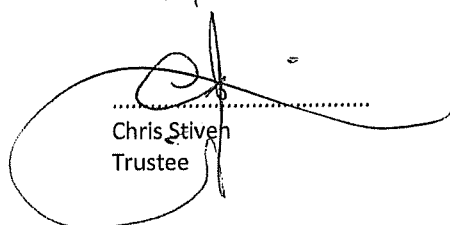
For the financial year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

Sevenoaks Christian Counselling Service

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

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.

Sevenoaks Christian Counselling Service

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

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.

Sevenoaks Christian Counselling Service

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

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
	<u>25,739</u>	<u>25,739</u>	<u>24,401</u>

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
		<u>133,573</u>	<u>133,573</u>	<u>101,263</u>

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.

Sevenoaks Christian Counselling Service

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

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	-
	<u>29,834</u>	<u>29,834</u>	<u>24,120</u>

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	<u>2,000</u>

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).

Sevenoaks Christian Counselling Service

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

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
	<u>23,043</u>	<u>17,689</u>

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
	<u>1,858</u>	<u>1,769</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>55,613</u>	<u>67,263</u>

Sevenoaks Christian Counselling Service

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

16 Creditors: amounts falling due within one year

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

17 Funds

	Balance at 1 February 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2024 £
Unrestricted funds				
General	<u>60,640</u>	<u>119,472</u>	<u>(133,573)</u>	<u>46,539</u>
	Balance at 1 February 2022 £	Incoming resources £	Resources expended £	Balance at 31 January 2023 £
Unrestricted funds				
General	<u>59,482</u>	<u>102,421</u>	<u>(101,263)</u>	<u>60,640</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 January 2024 £
Current assets	57,471	57,471
Current liabilities	<u>(10,932)</u>	<u>(10,932)</u>
Total net assets	<u>46,539</u>	<u>46,539</u>
	Unrestricted funds General £	Total funds at 31 January 2023 £
Current assets	69,032	69,032
Current liabilities	<u>(8,392)</u>	<u>(8,392)</u>
Total net assets	<u>60,640</u>	<u>60,640</u>