

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Highgate Counselling Centre

Venture Accountancy & Tax Ltd
52 Bluebridge Road
Brookmans Park
Hatfield
Hertfordshire
AL9 7SA

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for the Year Ended 31 December 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Review of Activities and Future Plans for Counselling Centre

With regards to Covid-19, HCC continued to operate as it had ended the year 2021, and remained uninterrupted throughout the year, with no further restrictions in 2022. Demand for face-to-face counselling remained low in the first quarter, but gradually increased throughout the year. By December, a majority of counselling sessions and initial consultations were being conducted face-to-face at the centre. HCC has continued to offer a hybrid service, of online and face-to-face counselling.

The centre directorship of HCC changed hands from Lois Elliott to Natasha Harrison in July 2022, with an appropriate length handover period. Although this was a significant loss and adjustment for the organisation, HCC appeared to metabolise this change with relative ease. Natasha spent July to December ensuring she contacted all members, to gain insight into the experience of those engaging with various aspects of HCC. The main findings were a wish to improve communications generally and opportunities to bring members together again following the understandable fragmentation and distancing, caused by the Covid-19 period, which the organisation was yet to recover from.

Graduation for all three years who missed their graduation due to Covid-19 was held in November. This also served as a space to thank Lois Elliott for her dedication over her significant time as Centre director at HCC.

Upon Natasha joining the organisation the administration staff were running on less than half the number required to cover the hours the centre was open. Administrative staff were also still trying to recover from and adjust to working back in the office. They were needing to bring together administrative structures, which had partly migrated digitally during the Covid-19 period. Over the period July to December, three new staff members were recruited and work began to establish where processes needed improvement and to build structured processes to establish reliable, efficient ways to capture clinical information digitally. These new processes had to consider some staff members and counsellors no longer came into the centre or saw clients face-to-face. Previous processes for recording clinical information relied more on in person contact with the centre.

Some expenditure was required for this return to the centre on the one hand, and also improving a working process that also accommodated the online work. This included updating some of the furniture in the clinic rooms and purchasing a new computer for admin and the Training Manager. OneDrive on the admin system also began to be utilised, so that information could be shared and stored safely and more effectively. This also enabled staff to work more effectively off-site and improved communications generally in the centre. Contacts held for electronic communications were reviewed. This enabled more reliable flexibility in communications with both discreet groups and the whole organisation. Regular news emails from the Centre director began to be sent to the whole organisation to communicate changes and to encourage transparency, identity and belonging again in the organisation. Advertising was also taken out in local publications to promote the counselling services and trainings. Publicity materials were designed and started to be distributed locally to help make the centre more visible. New, up to date GP lists were compiled ready to send out marketing information on a regular basis to GP surgeries from 2023.

Once improved procedures were in place for capturing clinical information, Xero was put fully into use to collect and record client contributions. This allows the centre to monitor with greater ease and monies owing. This process also required counsellors to adapt to changes in the way they communicated with the centre so that improved records could be kept. The organisation appeared to respond and adapt to these changes well.

Counselling Clients

Client numbers remained steady in 2022. By October 2022 there were approximately 90 clients. The centre income from counselling clients was slightly increased from £113,510.00 in 2021 to £117,437.81 in 2022. Income from initial consultations also remained steady increasing slightly from £1926.00 in 2021 to £2276.00 in 2022.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The activities of the Charity comprise contributions from clients and training course fees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01782119 (England and Wales)

Registered Charity number

289520

Registered office

58a Highgate High Street
London
N6 5HX

Trustees

N A Nicolaides Director
S W Radford Director
Dr B Friedmann General Medical Practitioner
Dr J M Seargeant Psychiatrist
Ms V Wilkinson Counsellor
N Cobill Barrister (resigned 23.2.23)
Ms S Fawcett Director
Ms H E Finch Group Analytic Psychotherapist

Company Secretary

Ms L J Newens

Independent Examiner

Vasilis Vasiliou FCCA
Venture Accountancy & Tax Ltd
52 Bluebridge Road
Brookmans Park
Hatfield
Hertfordshire
AL9 7SA

Bankers

CAF Bank Limited
PO Box 289
West Malling
Kent
ME19 4TA

Advisers

Investment Manager:

M&G Investment
Laurence Pountney Hill
London EC4R 0HH

CAF Bank Limited
PO Box 289
West Malling
Kent, ME19 4TA

Approved by order of the board of trustees on 25 September 2023 and signed on its behalf by:

S W Radford - Trustee

Independent examiner's report to the trustees of Highgate Counselling Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) 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 the Company 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the Company 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.

Vasilis Vasiliou FCCA

Venture Accountancy & Tax Ltd
52 Bluebridge Road
Brookmans Park
Hatfield
Hertfordshire
AL9 7SA

25 September 2023

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2	-	2	21
Other trading activities	2	327,679	-	327,679	293,385
Investment income	3	1,871	-	1,871	1,261
Other income		-	-	-	11,329
Total		<u>329,552</u>	<u>-</u>	<u>329,552</u>	<u>305,996</u>
EXPENDITURE ON					
Other		<u>304,943</u>	<u>-</u>	<u>304,943</u>	<u>297,056</u>
Net gains/(losses) on investments		<u>(2,592)</u>	<u>-</u>	<u>(2,592)</u>	<u>3,736</u>
NET INCOME		22,017	-	22,017	12,676
RECONCILIATION OF FUNDS					
Total funds brought forward		150,379	-	150,379	137,703
TOTAL FUNDS CARRIED FORWARD		<u><u>172,396</u></u>	<u><u>-</u></u>	<u><u>172,396</u></u>	<u><u>150,379</u></u>

Highgate Counselling Centre

Balance Sheet

31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	8	54,427	-	54,427	59,870
CURRENT ASSETS					
Debtors	9	31,300	-	31,300	32,403
Investments	10	45,407	-	45,407	47,888
Cash at bank		121,146	-	121,146	91,083
		<u>197,853</u>	<u>-</u>	<u>197,853</u>	<u>171,374</u>
CREDITORS					
Amounts falling due within one year	11	(54,760)	-	(54,760)	(45,502)
NET CURRENT ASSETS		<u>143,093</u>	<u>-</u>	<u>143,093</u>	<u>125,872</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		197,520	-	197,520	185,742
CREDITORS					
Amounts falling due after more than one year	12	(25,124)	-	(25,124)	(35,363)
NET ASSETS		<u>172,396</u>	<u>-</u>	<u>172,396</u>	<u>150,379</u>
FUNDS	14				
Unrestricted funds				172,396	150,379
TOTAL FUNDS				<u>172,396</u>	<u>150,379</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2023 and were signed on its behalf by:

S W Radford - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Client contributions	117,438	113,510
Training course fees	210,241	179,875
	<u>327,679</u>	<u>293,385</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Dividends	1,563	1,256
Deposit account interest	308	5
	<u>1,871</u>	<u>1,261</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>5,443</u>	<u>5,785</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Employees	<u>5</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21	-	21
Other trading activities	293,385	-	293,385
Investment income	1,261	-	1,261
Other income	11,329	-	11,329
Total	<u>305,996</u>	<u>-</u>	<u>305,996</u>
EXPENDITURE ON			
Other	<u>297,056</u>	<u>-</u>	<u>297,056</u>
Net gains on investments	<u>3,736</u>	<u>-</u>	<u>3,736</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
NET INCOME	12,676	-	12,676
 RECONCILIATION OF FUNDS			
Total funds brought forward	137,703	-	137,703
 TOTAL FUNDS CARRIED FORWARD	<u>150,379</u>	<u>-</u>	<u>150,379</u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2022 and 31 December 2022	<u>81,641</u>	<u>1,367</u>	<u>7,706</u>	<u>90,714</u>
DEPRECIATION				
At 1 January 2022	21,771	1,367	7,706	30,844
Charge for year	<u>5,443</u>	<u>-</u>	<u>-</u>	<u>5,443</u>
At 31 December 2022	<u>27,214</u>	<u>1,367</u>	<u>7,706</u>	<u>36,287</u>
NET BOOK VALUE				
At 31 December 2022	<u>54,427</u>	<u>-</u>	<u>-</u>	<u>54,427</u>
At 31 December 2021	<u>59,870</u>	<u>-</u>	<u>-</u>	<u>59,870</u>

9. DEBTORS

	31.12.22 £	31.12.21 £
Amounts falling due within one year:		
Trade debtors	5,050	3,505
Other debtors	-	2,648
Prepayments	<u>8,750</u>	<u>8,750</u>
	<u>13,800</u>	<u>14,903</u>
Amounts falling due after more than one year:		
Other debtors	<u>17,500</u>	<u>17,500</u>
Aggregate amounts	<u>31,300</u>	<u>32,403</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. CURRENT ASSET INVESTMENTS

	31.12.22	31.12.21
	£	£
Other	45,407	47,888

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 13)	9,877	9,637
Trade creditors	18,271	16,142
Social security and other taxes	312	-
Other creditors	-	43
Deferred income	23,440	17,080
Accrued expenses	2,860	2,600
	<u>54,760</u>	<u>45,502</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans (see note 13)	<u>25,124</u>	<u>35,363</u>

13. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>9,877</u>	<u>9,637</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,127</u>	<u>9,877</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>14,997</u>	<u>25,486</u>

14. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General funds	150,379	22,017	172,396
TOTAL FUNDS	<u>150,379</u>	<u>22,017</u>	<u>172,396</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	329,552	(304,943)	(2,592)	22,017
TOTAL FUNDS	<u>329,552</u>	<u>(304,943)</u>	<u>(2,592)</u>	<u>22,017</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General funds	137,703	12,676	150,379
TOTAL FUNDS	<u>137,703</u>	<u>12,676</u>	<u>150,379</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	305,996	(297,056)	3,736	12,676
TOTAL FUNDS	<u>305,996</u>	<u>(297,056)</u>	<u>3,736</u>	<u>12,676</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General funds	137,703	34,693	172,396
TOTAL FUNDS	<u>137,703</u>	<u>34,693</u>	<u>172,396</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	635,548	(601,999)	1,144	34,693
TOTAL FUNDS	<u>635,548</u>	<u>(601,999)</u>	<u>1,144</u>	<u>34,693</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	-
Donations	-	21
	<u>2</u>	<u>21</u>
Other trading activities		
Client contributions	117,438	113,510
Training course fees	210,241	179,875
	<u>327,679</u>	<u>293,385</u>
Investment income		
Dividends	1,563	1,256
Deposit account interest	308	5
	<u>1,871</u>	<u>1,261</u>
Other income		
CJRS grant	-	11,329
Total incoming resources	<u>329,552</u>	<u>305,996</u>
EXPENDITURE		
Other		
Wages	156,480	132,160
Pensions	213	633
Training course expenses	12,502	9,443
Room hire	650	2,178
Trainer, tutors and other fees	45,697	50,623
Sundry course expenses	3,528	5,240
Search fees	18	720
Rent	45,680	35,788
Consultation fees	3,345	1,765
Subscriptions	1,714	1,638
Cleaning	2,061	2,124
Property maintenance	1,118	33,123
Short leasehold	5,443	5,443
Plant and machinery	-	342
Bank loan interest	1,011	597
	<u>279,460</u>	<u>281,817</u>
Support costs		
Management		
Light and heat	4,174	3,653
Telephone	1,784	1,658
	<u>5,958</u>	<u>5,311</u>

Highgate Counselling Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Management Finance		
Sundries	3,321	477
Bank charges	<u>1,623</u>	<u>1,275</u>
	4,944	1,752
Other		
Insurance	1,250	4,151
Postage and stationery	2,436	607
Sundries	-	57
Email, hosting & IT costs	<u>7,683</u>	<u>417</u>
	11,369	5,232
Governance costs		
Accountancy fees	<u>3,212</u>	<u>2,944</u>
Total resources expended	<u>304,943</u>	<u>297,056</u>
Net income	<u><u>24,609</u></u>	<u><u>8,940</u></u>

