

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

**Charity Number 1039911  
Company Registration Number 2757675**

**BREBNEERS**  
Chartered Accountants  
1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

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**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

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**CONSTITUTION**

Tunbridge Wells Counselling Centre is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. Charity number 1039911. Company number 2757675.

**DIRECTORS AND TRUSTEES**

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

Mr C.H. Marshall (Chairman)  
Mr K.D. Balaam  
Mrs A.M. Daines  
Mrs F.M. Rae  
Mr J. Osborne (Appointed – 31<sup>st</sup> October 2018)

Ms E.M.T. Pearce served as company secretary from her appointment on 11<sup>th</sup> October 2017, following the retirement of Mr I.R.G. Jones from that role.

**REGISTERED OFFICE**

St George's Centre,  
7 Chilston Road,  
Tunbridge Wells,  
Kent.  
TN4 9LP.

**INDEPENDENT EXAMINER**

Brebners  
1 Suffolk Way,  
Sevenoaks,  
Kent,  
TN13 1YL.

# **TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> July 2018.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> October 1992 and registered as a charity on 1<sup>st</sup> August 1994.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and appointment of trustees**

Recruitment of trustees is undertaken from the public at large with preference being given to those that complement the aims of the Charity.

Potential trustees are interviewed by members of the Board and, if suitable, are considered for appointment at the next Board Meeting.

#### **Trustees' induction and training**

New trustees are introduced to members of the Board and the workings, aims and their role within the Board are explained to them by the Chairman. This is followed by the Head of Centre showing the new trustees around the Centre and explaining the workings and systems of the daily running of the Charity. They are also introduced to the Management team and their individual areas of responsibilities. If appropriate, a more detailed briefing will be given by the Head of Centre of the discipline that the new trustee's expertise will be supporting.

#### **Risk management**

The trustees review annually the risks faced by the Charity and implement procedures to minimise any impact on the Charity should those risks materialise. The systems and procedures established within the organisation are in place to ensure risk to the Charity is minimal.

#### **Organisation structure**

A Board of trustees, made up of five members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, are responsible for its day to day running. The Head of Centre is responsible to the trustees.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018

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### Related parties

The counselling centre was a member of the WPF Network of Counselling Centres and is now a member of the British Psychoanalytic Council. The centre is also an Accredited Service of the British Association for Counselling and Psychotherapy (BACP).

### OBJECTIVES AND ACTIVITIES

The Charity is now in its 30<sup>th</sup> operational year. Its objectives have remained consistent throughout this time, together with its strategy to achieve them. The Charity aims to provide high quality, affordable counselling to individuals experiencing emotional distress, or mental ill health. The Charity also undertakes the training of potential counsellors through accredited Foundation and Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy ("BACP").

### ACHIEVEMENTS AND PERFORMANCE

The trustees and management team of the Charity continue to take actions to improve the quality and relevance of services it offers and to ensure financial resources are tightly controlled without compromising professional standards or integrity.

Although difficult economic conditions persist and competitive pressures from other public and mental health agencies have increased, the Charity continues to attract clients and students to generate sufficient financial and personnel resources to enable it to fulfil its charitable aims of providing affordable counselling to individuals in the community.

For its counselling services, the Charity experienced a steadily increasing demand, constrained by its capacity to service intakes which is primarily a function of the number of counsellors finishing their training courses at the Centre. The size of its qualified counsellor cohort has stabilised and the trainee cohort has increased. The number of counselling sessions held during the year was 3,474 sessions (2017 – 3,063). Income from counselling in the year increased by 8% to £102,094 (2017 - £94,557)

The Charity continues to deliver high quality accredited training to potential counsellors who on completing their training become a key resource for the provision of our counselling services. For its training programmes in the year under review, the Charity attracted profitable levels of attendees for its Foundation and Diploma courses, enabling the students to meet their clinical training criteria and to service client demand. Revenues from training were £60,218 for the year (2017 - £57,955), an increase of 4%. The Charity continues to organise workshops in relation to continuous professional development. The Charity is committed to maintaining the highest professional standards in its training programmes and has been re-accredited by the BACP following its review until 2021.

We are grateful for the continuing and new support from charitable organisations that have chosen to support our activities, who are listed in note 5 to the financial statements. Such levels of support are critical to our ability to provide the highest quality counselling at a modest price to those unable to pay the full market price for such important and often transformative care.

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018

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### FINANCIAL REVIEW

The statements of financial activities is set out on pages 6 and 7.

In the 2016/17 year, the trustees recognised the challenges of running an operational charity required the organisation to invest to retain a cohort of experienced counsellors and, to enhance its position in an increasingly competitive marketplace, to investment in marketing of the Charity, despite the uncertain economic conditions which continued to prevail at that time. The Trustees are pleased that the cost of such investment which produced a loss of £9,518 in 2017, have been rewarded with a profitable outcome for 2018 of £11,595. The internally promoted management team appointed in 2017 has managed this positive outcome during the year. Further, 2018/19 trading has continued the positive trends and volumes of the year under review. For the first 5 months of the current year to December 2018, we have given 1,533 sessions (5 months to Dec 2017 – 1,340), while student admissions for 2018/19 are 25 (2017/18 – 22). The Board is confident for the future that the organisation has the appropriate personnel and business strategy in place to deliver higher revenues and a further trading surplus.

### Investment powers

Under the Memorandum and Articles of Association, the Charity's trustees are empowered to make investments that are appropriate in the pursuit of the Charity's objectives which the trustees see fit.

### Reserves policy

The trustees have forecast the level of free reserves the Charity requires to sustain its operations at any time is the equivalent of 3 months' expenditure (£45,000). The Trustees are confident that this level of free reserves can be achieved and maintained within the current business plan.

### PUBLIC BENEFIT

The Charity provides access to counselling to all members of its community – committing that none we take on as clients are turned aside purely on the grounds of inability to pay for services provided,. The Charity accepts that this commitment to the community of which it is a part makes financial demands on the quantum of services that can be provided and the contribution that can be made to the substantial body of individuals who participate in ensuring that the Charity carries out its mission. The Charity liaises with other local health providers and specialist counselling centres to ensure that it is aware of the community's unsatisfied needs and aspires to respond to them within its financial and personnel limitations.

### FUTURE PLANS

The priorities for the forthcoming year for the Charity are:-

- To invest in attracting and retaining high calibre, dedicated staff, both paid and voluntary, to enable the Charity to deliver its charitable aims;
- To continue to be the provider of choice for affordable counselling and counselling training within the local community;
- To provide services within its resources to ensure optimal financial resilience for the long-term satisfaction of the Charity's objectives;
- To focus on marketing its skills to the community to ensure that the services on offer are made available to as wide a user group as possible;
- To explore the provision of counselling to Children and Young People.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (*continued*)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which 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.

**SMALL COMPANY PROVISIONS**

The report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the trustees

C.H. Marshall  
Trustee

K.D. Balaam  
Trustee

29<sup>th</sup> March 2019.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

	Unrestricted Funds £	2018 Restricted Funds £	Total £	2017 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	26,416	-	26,416	14,685
Charitable activities	162,312	-	162,312	152,512
Investments	211	-	211	280
Other	1,500	-	1,500	1,041
<b>TOTAL INCOMING RESOURCES</b>	<b>190,439</b>	<b>-</b>	<b>190,439</b>	<b>168,518</b>
<b>EXPENDITURE ON:</b>				
<b>Charitable activities</b>				
Direct charitable expenditure				
Rent	14,164	-	14,164	13,388
Light & heat	1,693	-	1,693	1,586
Cleaning	3,028	-	3,028	2,941
Telephone	910	-	910	1,340
Repairs and replacements	-	-	-	934
Printing, stationery & postage	2,982	-	2,982	3,898
Depreciation	304	-	304	-
General expenses	4,882	-	4,882	4,959
Staff costs	58,538	-	58,538	60,819
Supervision costs	25,387	-	25,387	23,840
Intake costs	2,158	-	2,158	2,085
Counsellor costs	19,623	-	19,623	18,195
Seminar tutor costs	30,880	-	30,880	27,299
Bank and credit card processing charges	352	-	352	390
Room hire	223	-	223	86
Accountancy, independent examination and pensions advice	2,520	-	2,520	3,330
Legal and professional fees	800	-	800	-
BACP & Westminster Pastoral Foundation	314	-	314	674
Capitation & affiliation fees				
	<b>168,758</b>	<b>-</b>	<b>168,758</b>	<b>165,764</b>
<b>Raising funds</b>				
Fundraising costs	-	-	-	822
Fundraising staff costs	8,705	-	8,705	6,504
Advertising	1,381	-	1,381	4,946
	<b>10,086</b>	<b>-</b>	<b>10,086</b>	<b>12,272</b>



**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT) *(continued)***

**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2018**

	Unrestricted Funds £	2018 Restricted Funds £	Total £	2017 Total £
<b>TOTAL RESOURCES EXPENDED</b>	<b>178,844</b>	-	<b>178,844</b>	178,036
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	<b>11,595</b>	-	<b>11,595</b>	(9,518)
<b>TOTAL FUNDS BROUGHT FORWARD AT 1<sup>ST</sup> AUGUST 2017</b>	<b>36,521</b>	-	<b>36,521</b>	46,039
<b>TOTAL FUNDS CARRIED FORWARD AT 31<sup>ST</sup> JULY 2018</b>	<b>48,116</b>	-	<b>48,116</b>	36,521

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**

**31<sup>ST</sup> JULY 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	8		914		2
<b>CURRENT ASSETS</b>					
Debtors and prepayments	9	3,057		2,997	
Cash at bank and in hand		49,766		37,256	
		52,823		40,253	
<b>CREDITORS: Amounts falling due within one year</b>	10	(5,621)		(3,734)	
<b>NET CURRENT ASSETS</b>			47,202		36,519
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			48,116		36,521
<b>FUNDS</b>					
Unrestricted funds			48,116		36,521
Restricted funds	11		-		-
<b>TOTAL FUNDS</b>			48,116		36,521

For the year ending 31<sup>st</sup> July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (i.) 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;
- (ii.) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the directors and trustees and authorised for issue on 29<sup>th</sup> March 2019 and signed on their behalf by:

C.H. Marshall  
Trustee

K.D. Balaam  
Trustee

Company Registration Number: 2757675

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2018

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### 1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The liability of each member does not exceed £1. The address of the registered office is St George's Centre, 7 Chilston Road, Tunbridge Well, Kent, TN4 9LP.

### 2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

### 3. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities.

The financial statements are prepared in £ sterling, which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

#### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Costs of generating funds comprise of fundraising and advertising costs incurred by the charity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting accountant fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

#### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets, other than freehold land, over their expected useful lives. The rates generally applicable are

Office equipment	-	25% per annum on book value
Leasehold improvements	-	equally over the remaining period of the lease

# TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> JULY 2018

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### **Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### **Taxation**

As a registered charity which uses the whole amount of its total incoming resources in furtherance of its charitable objectives, the company is not liable to direct taxation.

### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **Trade and other debtors**

Trade and other debtors are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the debtors are stated at cost less impairment losses for bad and doubtful debts.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

### **Related parties**

For the purposes of these financial statements, a party is considered to be related to the Company if:

- (i) the party has the ability, directly or indirectly, through one or more intermediaries, to control the Company or exercise significant influence over the company in making financial and operating policy decisions, or has joint control over the Company;
- (ii) the Company and the party are subject to common control;
- (iii) the party is an associate of the Company or a joint venture in which the Company is a venturer;
- (iv) the party is a member of key management personnel of the Company or the Company's parent, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;
- (v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals;
- (vi) the party is a post-employment benefit plan which is for the benefit of employees of the Company or of any entity that is a related party of the Company; or
- (vii) the party, or any member of a group of which it is part, provides key management personnel services to the company or its parent.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2018**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

The turnover analysed by class of activities of Unrestricted Funds was

	2018 %	2017 %
Counselling	62.9	62.0
Courses	37.1	38.0
	<b>100.0</b>	<b>100.0</b>

All activities were carried out in the United Kingdom.

**5. DONATIONS AND LEGACIES**

	2018 £	2017 £
Kent Community Foundation (Vulnerable Adults Theme)	5,000	-
Tunbridge Wells Harriers	2,500	2,000
Iron Bridge Trust	2,500	-
Kent Community Foundation (The Lawson Endowment Fund for Kent)	2,000	-
29 <sup>th</sup> May 1961 Charitable Trust	2,000	2,000
Sir Thomas Smythe's Charity, awarding small grants to local welfare organisations in the Tunbridge Wells area	1,000	-
J.S.F. Pollitzer Charitable Trust	1,000	-
Sir James Roll Charitable Trust	1,000	-
Halpern Charitable Trust	1,000	-
SMB Charitable Trust	1,000	-
Sarah Lindsey (Yoga Fundraising Day)	968	-
Pantiles Rotary Club	500	500
Matthews Wrightson Charitable Trust	500	-
Littledown Trust	500	-
West Kent (Linda Hogan Community Fund)	500	500
Brian Mitchell Charitable Settlement	-	2,000
Albert Hunt Trust	-	1,000
Hollick Family Charitable Trust	-	1,000
Ian Jones	-	1,000
Dorothy Betty Simpson Charitable Trust	-	1,000
John Lewis Community Matters	-	679
Percy Bilton Charity	-	500
Cole Charitable Trust	-	500
Safer Kent	-	500
Tunbridge Wells Round Table	-	500
Sundry other	4,448	1,006
	<b>26,416</b>	<b>14,685</b>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2018**

**6. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR**

The net (outgoing)/incoming resources for the year is stated after charging	<b>2018</b>	2017
	£	£
Depreciation	-	-
Independent examiner's fees	<b>2,520</b>	2,580
	<u>          </u>	<u>          </u>

**7. STAFF COSTS AND TRUSTEES' REMUNERATION**

	<b>2018</b>	2017
	£	£
Wages and salaries	<b>66,802</b>	67,223
Social security costs	-	-
Employer's pension contributions	<b>441</b>	100
	<u>          </u>	<u>          </u>
	<b>67,243</b>	67,323
	<u>          </u>	<u>          </u>

The trustees were not paid or reimbursed for expenses during the year.

The average number of employees (including part time and casual staff but excluding trustees) during the year was made up as follows

	<b>2018</b>	2017
Administration and counselling	<b>5</b>	5
Fundraising	<b>1</b>	1
	<u>          </u>	<u>          </u>

**8. TANGIBLE ASSETS**

	Fixtures & fittings £	Office Equipment £	Total £
<b>COST:</b>			
At 1 <sup>st</sup> August 2017	303	19,126	19,429
Additions	-	1,216	1,216
	<u>          </u>	<u>          </u>	<u>          </u>
<b>As at 31<sup>st</sup> July 2018</b>	<b>303</b>	<b>20,342</b>	<b>20,645</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION:</b>			
As at 1 <sup>st</sup> August 2017	302	19,125	19,427
Charge for the year	-	304	304
	<u>          </u>	<u>          </u>	<u>          </u>
<b>As at 31<sup>st</sup> July 2018</b>	<b>302</b>	<b>19,429</b>	<b>19,731</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE:</b>			
<b>As at 31<sup>st</sup> July 2018</b>	<b>1</b>	<b>913</b>	<b>914</b>
	<u>          </u>	<u>          </u>	<u>          </u>
As at 31 <sup>st</sup> July 2017	1	1	2
	<u>          </u>	<u>          </u>	<u>          </u>

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2018**

**9. DEBTORS AND PREPAYMENTS**

	2018 £	2017 £
Other debtors	-	-
Prepayments	3,057	2,997
	<u>3,057</u>	<u>2,997</u>

**10. CREDITORS**

	2018 £	2017 £
Taxes and social security costs	(324)	249
Creditors, accruals and deferred income	5,945	3,485
	<u>5,621</u>	<u>3,734</u>

**11. RESTRICTED FUNDS**

There were no Restricted Funds held by the charity during the year.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	2018 Restricted Funds	Total	2017 Total
Fixed assets	914	-	914	2
Current assets	52,823	-	52,823	40,253
Current liabilities	(5,621)	-	(5,621)	(3,734)
	<u>48,116</u>	<u>-</u>	<u>48,116</u>	<u>36,521</u>

**13. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in the statement of financial activities as an expense in relation to defined contribution plans was £441 (2017 - £100).

During the previous year the charity was required by the Pensions Regulator to institute a pension scheme for the benefit of certain qualifying employees. All contributions from both employer and employees are as set out in the UK legislation regarding workplace pensions and the auto-enrolment therein.

**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JULY 2018**

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**14. RELATED PARTY TRANSACTIONS**

**Control**

Control of the charity rests with the trustees

**Related Party Transactions**

There were no related party transactions during the year that are required to be reported upon.



**TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TUNBRIDGE WELLS COUNSELLING CENTRE  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**YEAR ENDED 31<sup>ST</sup> JULY 2018**

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 31<sup>st</sup> July 2018, which are set out on pages 6 to 14.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (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 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 company's financial statements 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**

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 company 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 financial statements 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 financial statements 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.

**Philip J. Heath**

**For BREBNERS**  
Chartered Accountants

1 Suffolk Way,  
Sevenoaks,  
Kent.  
TN13 1YL.

3<sup>rd</sup> April 2019.