

**TUNBRIDGE WELLS COUNSELLING CENTRE
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2019**

**Charity Number 1039911
Company Registration Number 2757675**

BREBNERS
Chartered Accountants
1 Suffolk Way,
Sevenoaks,
Kent.
TN13 1YL.

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2019

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

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST JULY 2019

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
Mr D.F.G. Butlin (Appointed – 1 April 2020)
Mrs A.M. Daines
Mrs F.M. Rae
Mr J. Osborne (Appointed – 31 October 2018)

Ms E.M.T. Pearce served as company secretary throughout the year under review.

REGISTERED OFFICE

Richmond Terrace,
49 London Road,
Tunbridge Wells,
Kent.
TN1 1DT.

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 31ST JULY 2019

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31st July 2019.

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 21st October 1992 and registered as a charity on 1st 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 six members who meet every three months, administers the Charity. A centre management team, led by the Head of Centre, is 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 31ST JULY 2019

Related parties

Both our counselling service and diploma training are accredited by the British Association for Counselling and Psychotherapy.

OBJECTIVES AND ACTIVITIES

The Charity is now in its 31st 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.

The year under review has been a catalytic one for the Charity. Levels of activity, both in counselling and training have been significantly higher, as the benefits of a model that trains new counsellors who are then willing to work with the Charity’s clients has shown its validity. The value of the robust structure of the organisation has been borne out by the need during the year to move from our premises of 30 years, due to the landlord’s desire to expand its operation and therefore utilise our rented space. The reserves of the Charity, augmented by the surpluses of 2018 and 2019 allowed for a smooth transition to a new space nearer to the centre of Tunbridge Wells with a modernised office and teaching space, together with functional counselling rooms. The board of trustees puts on record its appreciation to the management team on a smooth and timely move of the operation with a minimum of disruption to clients, staff and trainees. The trustees believe that the quality and flexibility of the new space will allow the Charity to develop a broader array of counselling services to the community in the future.

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 3,934 (2018 – 3,474). Income from counselling in the year increased by 27% to £130,185 (2018 - £102,094)

A new venue and enhanced resources have allowed the Charity to commence a new area of counselling with a group dedicated to bereavement counselling for children. The Charity is actively looking for ways to develop further counselling activities under its respected clinical model.

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 encouraging 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 £64,995 for the year (2018 - £60,218), an increase of 5%. 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 attached. 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 31ST JULY 2019

FINANCIAL REVIEW

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

After the strong uplift in activity of the Charity in the last reported year to 31st July 2018, in the year under review activity has continued the positive trends and volumes of both counselling sessions and trainees. For the 2018/19 year, we gave 3,934 sessions (2018 – 3,474), while student admissions for 2018/19 were 25 (2017/18 – 22). For the first 5 months of 2019/20, counselling sessions have been 1,460 (5 months to 31 December 2018 – 1,533), which the Board believes is a creditable performance when taking into account the disruption of moving in August and September 2019. In the pattern of historic activity, 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 surplus.

As we report, however, the Board is aware of the unique circumstances with which the Charity is having to confront with the onset of the coronavirus pandemic. In an immediate response to the Government requirement to close the Centre to clients, trainees and staff, the management team in consultation with the board of trustees, has taken steps to continue the Charity's activities using on-line technology where possible, and to defer teaching courses until later in 2020. It is impossible to know the term and specific constraints that the Government will mandate in the future. The Charity will manage its cost base actively for as long as possible to ensure that, together with Government support which is being offered, we are able maintain the quality of what we deliver to as wide a clientele as possible for the future.

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 amounting to £52,000 (after adjusting for one-off costs in 2019 for the office move). The trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan, now that the costs of moving office (a total of approximately £40,000) have been expended. Activity since the end of the period under review has continued to show growth. This has, of course, been impacted upon the onset of the coronavirus pandemic.

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 Trustees believe that the Charity's model that has been developed and refined over the long period since its creation has been validated by the support from trainees and clients for its training and clinical care. They will strive to ensure that this model of counselling continues to be available to the community in which the Charity operates and, at the right time, add additional counselling services to its mission.

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2019

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

24th April 2020.

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

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

FOR THE YEAR ENDED 31ST JULY 2019

	Unrestricted Funds £	2019 Restricted Funds £	Total £	2018 Total £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	30,486	7,050	37,536	26,416
Charitable activities	195,180	-	195,180	162,312
Investments	202	-	202	211
Other	1,370	-	1,370	1,500
TOTAL INCOMING RESOURCES	227,238	7,050	234,288	190,439
EXPENDITURE ON:				
Charitable activities				
Direct charitable expenditure				
Rent	15,362	-	15,362	14,164
Light & heat	1,267	-	1,267	1,693
Cleaning	4,290	-	4,290	3,028
Telephone	1,420	-	1,420	910
Repairs and replacements	1,334	7,050	8,384	-
Printing, stationery & postage	3,406	-	3,406	2,982
Depreciation	3,477	-	3,477	304
General expenses	7,158	-	7,158	4,882
Staff costs	65,342	-	65,342	58,538
Supervision costs	31,461	-	31,461	25,387
Intake costs	3,165	-	3,165	2,158
Counsellor costs	17,905	-	17,905	19,623
Seminar tutor costs	39,328	-	39,328	30,880
Bank and credit card processing charges	418	-	418	352
Room hire	968	-	968	223
Accountancy, independent examination and pensions advice	2,880	-	2,880	2,520
Legal and professional fees	1,830	-	1,830	800
BACP & Westminster Pastoral Foundation	1,689	-	1,689	314
Capitation & affiliation fees				
	202,700	7,050	209,750	168,758
Raising funds				
Fundraising costs	-	-	-	-
Fundraising staff costs	8,607	-	8,607	8,705
Advertising	-	-	-	1,381
	8,607	-	8,607	10,086

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

FOR THE YEAR ENDED 31ST JULY 2019

	Unrestricted Funds £	2019 Restricted Funds £	Total £	2018 Total £
TOTAL RESOURCES EXPENDED	<u>211,307</u>	<u>7,050</u>	<u>218,357</u>	<u>178,844</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR	15,931	-	15,931	11,595
TOTAL FUNDS BROUGHT FORWARD AT 1ST AUGUST 2018	<u>48,116</u>	<u>-</u>	<u>48,116</u>	<u>36,521</u>
TOTAL FUNDS CARRIED FORWARD AT 31ST JULY 2019	<u><u>64,047</u></u>	<u><u>-</u></u>	<u><u>64,047</u></u>	<u><u>48,116</u></u>

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

31ST JULY 2019

	Notes	£	2019 £	£	2018 £	£
FIXED ASSETS						
Tangible assets	8			27,928		914
CURRENT ASSETS						
Debtors and prepayments	9	9,339			3,057	
Cash at bank and in hand		49,103			49,766	
			58,442		52,823	
CREDITORS: Amounts falling due within one year	10	(22,323)			(5,621)	
NET CURRENT ASSETS				<u>36,119</u>		<u>47,202</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>64,047</u>		<u>48,116</u>
FUNDS						
Unrestricted funds				64,047		48,116
Restricted funds	11			-		-
TOTAL FUNDS				<u>64,047</u>		<u>48,116</u>

For the year ending 31st July 2019 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 24th April 2020 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 31ST JULY 2019

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 Richmond Terrace, 49 London Road, Tunbridge Well, Kent, TN1 1DT.

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.

Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. These enquiries include having suitable plans in place to be able to cope with the significant uncertainties caused by the Covid-19 pandemic and ensuring recourse to sufficient working capital is available to enable the charity to meet its financial obligations, as and when they fall due. The nature of the charity is such that, with the use of current technologies, a significant part of the activities can be provided to clients remotely. This, combined with the various areas of support currently available from the UK Government and the careful control of overheads, gives the trustees confidence that the situation can be managed satisfactorily.

Whilst it is likely that the current financial year will show a decrease in the level of the charity's activities, the trustees remain confident in its long term future and, thus, have adopted the going concern basis for the preparation of these financial statements.

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.

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2019

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

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.

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2019

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.

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of Unrestricted Funds was

	2019 %	2018 %
Counselling	66.7	62.9
Courses	<u>33.3</u>	<u>37.1</u>
	<u>100.0</u>	<u>100.0</u>

All activities were carried out in the United Kingdom.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2019

5. DONATIONS AND LEGACIES	2019	2018
	£	£
Clothworker's Foundation (office refurbishment)	7,050	-
Kent Community Foundation (Vulnerable Adults Theme)	-	5,000
The Gatwick Foundation	5,000	-
Truemark Trust	4,000	-
Louise & Keith Balaam	2,800	-
Tunbridge Wells Harriers	3,000	2,500
Iron Bridge Trust	2,000	2,500
ACT Foundation	2,500	-
Kent Community Foundation (The Lawson Endowment Fund for Kent)	-	2,000
29 th May 1961 Charitable Trust	-	2,000
John Osborne	1,576	-
Sir Thomas Smythe's Charity, awarding small grants to local welfare organisations in the Tunbridge Wells area	1,000	1,000
J.S.F. Pollitzer Charitable Trust	-	1,000
Sir James Roll Charitable Trust	-	1,000
Albert Hunt Trust	1,000	-
Halpern Charitable Trust	-	1,000
SMB Charitable Trust	-	1,000
Sarah Lindsey (Yoga Fundraising Day)	-	968
The Cole Charitable Trust	600	-
Great Stone Bridge Trust of Edenbridge	500	-
Pantiles Rotary Club	-	500
Matthews Wrightson Charitable Trust	500	500
Littledown Trust	-	500
The Tory Family Foundation	500	-
West Kent (Linda Hogan Community Fund)	500	500
Sundry other	5,010	4,448
	<u>37,536</u>	<u>26,416</u>
6. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR		
The net (outgoing)/incoming resources for the year is stated after charging		
	2019	2018
	£	£
Depreciation	3,477	304
Independent examiner's fees	2,880	2,520
	<u>6,357</u>	<u>2,824</u>
7. STAFF COSTS AND TRUSTEES' REMUNERATION		
	2019	2018
	£	£
Wages and salaries	73,004	66,802
Social security costs	-	-
Employer's pension contributions	945	441
	<u>73,949</u>	<u>67,243</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2019

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

	2019	2018
Administration and counselling	6	5
Fundraising	1	1
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

8. TANGIBLE ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
COST:			
At 1 st August 2018	-	20,645	20,645
Additions	29,171	1,320	30,491
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
As at 31st July 2019	<u>29,171</u>	<u>21,965</u>	<u>51,136</u>
DEPRECIATION:			
As at 1 st August 2018	-	19,731	19,731
Charge for the year	2,917	560	3,477
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
As at 31st July 2019	<u>2,917</u>	<u>20,291</u>	<u>23,208</u>
NET BOOK VALUE:			
As at 31st July 2019	<u>26,254</u>	<u>1,674</u>	<u>27,928</u>
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
As at 31 st July 2018	-	914	914
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

9. DEBTORS AND PREPAYMENTS

	2019 £	2018 £
Other debtors	6,000	-
Prepayments	3,339	3,057
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	9,339	3,057
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

Of the above debtors, £6,000 is due in more than 12 months.

10. CREDITORS

	2019 £	2018 £
Taxes and social security costs	703	(324)
Creditors, accruals and deferred income	21,620	5,945
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	22,623	5,621
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**TUNBRIDGE WELLS COUNSELLING CENTRE
(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2019

11. RESTRICTED FUNDS

There were no Restricted Funds held by the charity at the year end.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	2019 Restricted Funds	Total	2018 Total
Fixed assets	27,928	-	27,928	914
Current assets	58,442	-	58,442	52,823
Current liabilities	(22,323)	-	(22,323)	(5,621)
	64,047	-	64,047	48,116
	64,047	-	64,047	48,116

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 £945 (2018 - £441).

Two years ago 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.

14. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases that expire in more than 5 years is £282,600 (2018 - £Nil).

15. 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 31ST JULY 2019

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31st July 2019, 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.

Martin N. Widdowson

For BREBNERS
Chartered Accountants

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

29th April_2020.