

**TUNBRIDGE WELLS COUNSELLING CENTRE
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 22**

**Charity Number 1039911
Company Registration Number 02757675**

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 2022

CONTENTS	PAGES
Legal and administrative information	1
Report of the trustees	2 to 5
Statement of financial activities	6 to 7
Balance sheet	8
Notes forming part of the financial statements	9 to 14
Report of the independent examiner	15

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST JULY 2022

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 02757675.

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
Mrs A.M. Daines
Mr T.J. Hawkins
Mrs F.M. Rae
Mr J. Osborne
Dr A. Middleton (Appointed – 18th December 2021)
Mr J. Hutchinson (Appointed – 11th November 2022)

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 2022

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31st July 2022.

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, currently made up of nine 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 2022

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 34th operational year. It operates out of refurbished and functional space in Central Tunbridge Wells. The year under review is the first for three years not heavily impacted by an operational environment affected by COVID-19 legal and social requirements. The Charity continues to evolve a strategy which not only takes account of government guidelines and further investment in air purification technologies to minimise the risk of airborne infection, but also flexibility in counselling methodologies to meet client expectations and needs.

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. In this period the Charity extended its brief to address a need in the community to provide bereavement support for children and young people – a specialist form of wellbeing intervention.

The Charity also undertakes the training of potential counsellors through Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy (“BACP”). In this period the Charity was audited by the BACP with respect to both the training and the counselling services and retained accredited status in both cases in spite of more stringent demands and standards.

ACHIEVEMENTS AND PERFORMANCE

The year in review was the first since 2018/19 that was not dominated by the unpredictability of COVID-19 and the government’s response to its management. Broadly we have seen a return to “business as usual”, although with an ongoing sensibility to the possibilities of short-term change and disruption. Broadly as outlined below, the Charity has returned to the levels of 2018/19 activity – and in the case of our training programmes vigorous growth in trainee numbers.

For its counselling services, the Charity experienced a recovery in the number of counselling sessions held during the year to a total of 3,403 (2020 - 3,370; 2021 – 3,012). Income from counselling in the year was £135,858 (2020 - £98,760; 2021 – £111,191), recovering to levels slightly ahead of the last “COVID-free” year of 2018/19, despite the on-going challenges of reticence to engage with public activities and increased evidence of some potential clients to be willing to make the financial commitments involved in recessionary times.

As noted in last year’s Trustee Report, we felt able to commence training courses on the full range of programmes with effect from the start of the financial year in review. Revenues from training were £115,455 for the year (2020 – £68,875; 2021 - £72,796), with higher demand for both our certificate and diploma courses, reflecting the sustained interest in the Centre’s courses for professional counselling training. The current levels of interest remain high; the number of trainees in our Certificate and Diploma courses for 2022/23 is 27, an increase of 2 from net 2021/22 numbers.

The support and generosity of a wide range of donors that was so critical to our activities in the past two years has continued. We are most grateful to them, as listed in Note 5 to the accounts 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. As noted above, we believe that we are seeing some early signs of financial constraint in our client base and we continue to develop imaginative ways to deliver our services to the wider community. The trustees of the Charity believe that its increasing financial reserves are critical to the high quality and long-term approach to counselling care that we espouse.

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2022

FINANCIAL REVIEW

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

As noted in last year's accounts, although the worst disruption of the COVID -19 pandemic is hopefully past, the financial performance of the Charity has continued to be impacted by the uncertainties of the social environment in which we operate. However, for charitable activities for 2021/22 income was up by 27.8% on 2020/21 and showed a full recovery for counselling revenues to the levels of 2018/19 of £130,000. Training revenues for 2021/22 were over £115,000 – strongly ahead of the £65,000 of 2018/19.

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 now that we have commenced the return to operating in person from the Centre and that clients are willing to meet their counselling needs through meeting counsellors face-to-face or on-line.

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 in normal trading conditions to be the equivalent of 3 months expenditure (£72,000). The Trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan. Activity since the end of the period under review has continued to show growth in activity and satisfactory levels of profitability.

PUBLIC BENEFIT

The Charity provides access to counselling to all members of its community aiming to make this available to those who would otherwise be unable to access counselling due to financial constraint. The service offers counselling on an open-ended basis which is not normally available via the NHS. The Charity accepts that this commitment to the community makes financial demands on the quantum of services that can be provided and the contribution that can be made to the individuals who participate in ensuring that the Charity carries out its mission.

The Charity liaises with other local health providers and specialist wellbeing and mental health support 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 Charity has a well-proven strategy that has been tested in the difficult social and economic times of the last 3 years. The training programmes that the Charity runs are in higher demand than ever and produce the key resources of professional counsellors to deliver our services.

It is the intention of the Charity to continue to maintain its position within the community as a key provider of services to support mental health and well-being and to focus on ensuring that our services are correctly advertised and positioned so that those in need are able to utilise them.

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

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2022

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 (FRS 102) (effective 1 January 2019);
- 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

Charles Marshall

C.H. Marshall
Trustee

Keith Balaam

K.D. Balaam
Trustee

08-Dec-22
.....

**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 2022

	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	48,411	-	48,411	43,369
Charitable activities	251,312	-	251,312	184,316
Investments	16	-	16	9
Other	2,087	-	2,087	1,620
	<u>301,826</u>	<u>-</u>	<u>301,826</u>	<u>229,314</u>
EXPENDITURE ON:				
Charitable activities				
Direct charitable expenditure				
Rent and service charges	45,802	-	45,802	43,676
Cleaning	5,430	-	5,430	2,520
Telephone	2,619	-	2,619	1,710
Repairs and replacements	-	-	-	-
Printing, stationery & postage	2,465	-	2,465	1,943
Depreciation	4,721	-	4,721	5,585
General expenses (including office relocation)	9,607	-	9,607	4,774
Staff costs	86,606	-	86,606	73,371
Supervision costs	42,785	-	42,785	32,567
Intake costs	-	-	-	1,240
Counsellor costs	35,988	-	35,988	19,448
Seminar tutor costs	33,962	-	33,962	31,748
Bank and credit card processing charges	283	-	283	315
Room hire	1,587	-	1,587	1,517
Accountancy, independent examination and pensions advice	3,000	-	3,000	3,000
Legal and professional fees (including website upgrade)	3,635	-	3,635	6,019
BACP & Westminster Pastoral Foundation	-	-	-	319
Capitation & affiliation fees	<u>278,490</u>	<u>-</u>	<u>278,490</u>	<u>229,752</u>
Raising funds				
Fundraising staff costs	6,167	-	6,167	4,784
Advertising and PR	2,324	-	2,324	3,151
	<u>8,491</u>	<u>-</u>	<u>8,491</u>	<u>7,935</u>

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 2022

	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 Total £
TOTAL RESOURCES EXPENDED	286,981	-	286,981	237,687
NET INCOME/(EXPENDITURE) FOR THE YEAR	14,845	-	14,845	(8,373)
TOTAL FUNDS BROUGHT FORWARD AT 1ST AUGUST 2021	92,450	-	92,450	100,823
TOTAL FUNDS CARRIED FORWARD AT 31ST JULY 2022	107,295	-	107,295	92,450

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 2022

	Notes	£	2022	£	£	2021	£
FIXED ASSETS							
Tangible assets	8			22,913			27,634
CURRENT ASSETS							
Debtors and prepayments	9	6,000				6,389	
Cash at bank and in hand		89,932				108,942	
			95,932			115,331	
CREDITORS: Amounts falling due within one year	10	(11,550)				(50,515)	
NET CURRENT ASSETS				84,382			64,816
TOTAL ASSETS LESS CURRENT LIABILITIES				107,295			92,450
FUNDS							
Unrestricted funds				107,295			92,450
Restricted funds	11			-			-
TOTAL FUNDS				107,295			92,450

For the year ending 31st July 2022 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 08-Dec-22 and signed on their behalf by:

Charles Marshall

C.H. Marshall
Trustee

Keith Balaam

K.D. Balaam
Trustee

Company Registration Number: 02757675

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2022

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) (effective 1 January 2019) (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 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 2022

Resources expended

Expenditure is recognised on an accruals 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 reducing balance
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 2022

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

	2022	2021
	%	%
Counselling	54.4	60.5
Courses	<u>45.6</u>	<u>39.5</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 2022

5. DONATIONS AND LEGACIES	2022	2021
	£	£
Association of Mental Health Providers (Mind)	-	1,500
National Lottery community funding	5,280	-
Groundwork UK	-	8,000
Hollick Family Trust	-	5,000
Henry Smith Charity	5,000	-
Comic Relief	2,000	-
Kent Community Foundation	-	4,000
The Mrs Smith and Mount Trust	3,000	3,000
Tunbridge Wells Harriers	-	2,000
Skinner's Smythe	-	2,000
Souter Charitable Trust	3,000	-
Thomas Smythe Charitable Trust	1,000	-
The 29 th May 1961 Charitable Trust	2,000	2,000
Albert Hunt Foundation	2,000	2,000
Sussex Community Fund	5,000	2,000
Colyer Fergusson Charitable Trust	3,000	-
RG Hill Charitable Trust	-	1,500
Kent Community Fund	9,900	1,500
Co-Op Community Fund	-	1,390
Waitrose Community Fund	-	1,165
SMB Charitable Trust	1,500	-
Cole Trust	1,000	1,000
Arnold Clarke Community Fund	750	1,000
Matthews Wrightson Charitable Trust	-	500
TW Round Table	500	-
Sundry other	<u>3,481</u>	<u>3,814</u>
	<u>48,411</u>	<u>43,369</u>
6. NET INCOMING RESOURCES FOR THE YEAR		
The net incoming resources for the year is stated after charging		
	2022	2021
	£	£
Depreciation	4,721	5,585
Independent examiner's fees	3,000	3,000
	<u>7,721</u>	<u>8,585</u>
7. STAFF COSTS AND TRUSTEES' REMUNERATION		
	2022	2021
	£	£
Wages and salaries	89,376	76,985
Employer's pension contributions	3,397	1,170
	<u>92,773</u>	<u>78,155</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2022

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

	2022	2021
Administration and counselling	6	5
Fundraising	1	1
	<u> </u>	<u> </u>

8. TANGIBLE ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
COST:			
At 1 st August 2021	29,171	30,963	60,134
	<u> </u>	<u> </u>	<u> </u>
At 31st July 2022	<u>29,171</u>	<u>30,963</u>	<u>60,134</u>
DEPRECIATION:			
At 1 st August 2021	8,751	23,749	32,500
Charge for the year	2,917	1,804	4,721
	<u> </u>	<u> </u>	<u> </u>
At 31st July 2022	<u>11,668</u>	<u>25,553</u>	<u>37,221</u>
NET BOOK VALUE:			
At 31st July 2022	<u>17,503</u>	<u>5,410</u>	<u>22,913</u>
At 31 st July 2021	20,420	7,214	27,634
	<u> </u>	<u> </u>	<u> </u>

9. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Other debtors	6,000	6,000
Prepayments	-	<u>389</u>
	6,000	6,389
	<u> </u>	<u> </u>

Of the above, £6,000 (2021 - £6,000) is due in more than one year

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxes and social security costs	-	572
Creditors, accruals and deferred income	<u>11,550</u>	<u>49,943</u>
	11,550	50,515
	<u> </u>	<u> </u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2022

11. RESTRICTED FUNDS

There were no Restricted Funds held by the charity during the year or at 31 July 2022.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
Fixed assets	22,913	-	22,913	27,634
Current assets	95,392	-	95,392	115,331
Current liabilities	(11,050)	-	(11,050)	(50,515)
	<u>107,295</u>	<u>-</u>	<u>107,295</u>	<u>92,450</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 £2,619 (2021 - £1,170).

14. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases that expire in more than 5 years is £197,830 (2021 - £226,080).

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.

**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 2022

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31st July 2022, 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) (effective 1 January 2019).

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.

Brebners

For BREBNERS
Chartered Accountants

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

08-Dec-22
.....