

Company registration number: 02757675

Charity registration number: 1039911

TUNBRIDGE WELLS COUNSELLING CENTRE

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

BREBNERS

Chartered Accountants & Statutory Auditor

1 Suffolk Way

Sevenoaks

Kent

TN13 1YL

TUNBRIDGE WELLS COUNSELLING CENTRE

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TUNBRIDGE WELLS COUNSELLING CENTRE

Legal and Administrative Information

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.

Trustees:

- Mr J Osborne, (Chairman)
- Mr J Walters, (Treasurer) (appointed 10 April 2025)
- Mr D Butlin (resigned 17 January 2024)
- Dr A Middleton
- Mr J G Hutchinson
- Mrs F M Rae
- Mr C H Marshall (resigned 13 January 2025)
- Mr K D Balaam
- Ms M D Daines (resigned 17 January 2024)
- Mr T J Hawkins

Registered Office

Richmond Terrace
49 London Road
Tunbridge Wells
Kent
TN1 1DT

Independent Examiner

Brebners
Chartered Accountants & Statutory Auditor
1 Suffolk Way
Sevenoaks
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TUNBRIDGE WELLS COUNSELLING CENTRE

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

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 seven 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.

Related parties

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

TUNBRIDGE WELLS COUNSELLING CENTRE

Trustees' Report

OBJECTIVES AND AIMS

The Charity is now in its 37th operational year.

Its objectives and strategy have remained remarkably consistent throughout this time. 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 Foundation and accredited Diploma level courses in accordance with the professional requirements of the British Association of Counselling and Psychotherapy ("BACP"). Diploma students develop clinical skills through engagement in placements within the Charity's counselling service. This means training and clinical practice are integrated with the counselling approach at the Centre. The Charity is audited by the BACP every year with respect to both the training and the counselling services and has retained accredited status in both cases whilst evolving to meet more stringent demands and standards.

The Charity operates out of refurbished and functional space in central Tunbridge Wells. The year under review has seen the counselling volumes normalise. The unmet demand for high quality, affordable counselling remains high due to a tight funding environment. The Charity continues to evolve a strategy which takes account of this environment through flexibility in counselling methodologies to meet client expectations and needs, but also focuses on efficiency.

ACHIEVEMENTS AND PERFORMANCE

The Charity experienced a slight increase in the number of counselling sessions held during the financial year (2024) to a total of 3,790 (2023 – 3,503; 2022- 3,403; 2021 – 3,012). Income from counselling in the year was £166,279, (2023 – £137,653; 2022 - £135,858; 2021 – £111,191). This small increase was driven by an increase in the number of counsellors available to work at the centre, together with a small positive shift in the cost of living crisis, suggesting more people felt able to commit to the extra cost of counselling.

We were able to commence training courses on the full range of programmes (Certificate and Diploma) during the financial year in review. Revenues from training were £96,450 for the year (2023 - £95,656; 2022 – £115,455; 2021 - £72,796). Students enrolled in our 2023-24 Certificate and Diploma courses numbered 46 (2023 - 39), the increase of 7 due to the introduction of an additional certificate course in April.

Looking forward, in 2025 we anticipate student numbers returning to the levels seen in 2023 as we return to running only two Certificate courses. Interest in the Diploma remains strong, and we are exploring offering shorter courses.

The support and generosity of a wide range of donors that peaked and was so critical to our activities during the covid years bounced back in the current financial year, primarily driven by a small number of large donations for which we are most grateful. These donations increase our financial resilience and allow us to implement long term improvements in our charitable activities.

Grants and donations in 2023/4 amounted to £76,765 (thereof £71,765 unrestricted funds and £5,000 restricted). Prior years donations were (2022/23 – £30,690, 2021/22 – £48,411). We remain most grateful to our donors, as 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

Trustees' Report

FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 7. The financial performance of the Charity has continued to be impacted by the uncertainties of the social and economic environment in which we operate. The charity benefits from multiple streams of revenue arising from its charitable activities in counselling and training as well as from fundraising and donations. As in the prior year, revenue generated in 2023-24 from providing affordable counselling and from the provision of integrated training to counsellors was insufficient to cover all our costs and overheads, resulting in a small operating shortfall and we relied on fundraising and donations to meet this deficit.

However, fundraising in the year was strong, driven by a small number of large donations (see note 5), which have allowed us to report a positive net income for the year and materially increase our funds - building our resilience for the future. Certain donations are restricted and become available for use over the next 5 years, these funds will be prudently invested during the restricted period.

Revenues from Charitable activities increased by ~12.8% year on year as a result of delivering an increased number of counselling sessions with a slightly higher average session price, with revenue from training increasing in light of a small rise in enrolments. Initiatives are underway to increase revenues from these charitable activities to reduce dependence on fund raising. After considering the key risks that could impact the charity and the latest available management information, the Board is confident that the organisation has the appropriate personnel and business strategy in place for the future. Given our stronger financial reserves and evidence of an improving trend in revenues from our core charitable activities our near term aim is to deliver higher revenues and target a sustainable trading surplus.

Investment policy and objectives

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.

Policy on reserves

The Trustees have forecast the level of free reserves the charity requires to sustain its operations in normal trading conditions to be £75,000 (approximately equivalent to 3 months expenditure). The trustees are confident that a level of free reserves which exceed this amount can be maintained within the current business plan. Trading since the end of the period under review has continued to show growth in activity and satisfactory levels of net income.

PUBLIC BENEFIT

The Charity provides counselling to all members of its community aiming to make this available to those who would otherwise be unable to access it 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 few years. The training programmes that the Charity runs remain in high demand 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

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Tunbridge Wells Counselling Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the trustees of the charity on 29-Apr-25 and signed on its behalf by:

James Walters

.....
Mr J Walters
Trustee

TUNBRIDGE WELLS COUNSELLING CENTRE

Independent Examiner's Report to the trustees of Tunbridge Wells Counselling Centre ('the Company')

I report to the charity trustees on my examination of the financial statements of the Company for the year ended 31 July 2024 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Tunbridge Wells Counselling Centre 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 accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Brebners

.....
Martin Widdowson, for and on behalf of
Brebners Chartered Accountants
1 Suffolk Way
Sevenoaks
Kent
TN13 1YL

Date: 29-Apr-25
.....

TUNBRIDGE WELLS COUNSELLING CENTRE

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	71,765	5,000	76,765	30,690
Charitable activities	262,729	-	262,729	232,899
Investments	742	-	742	242
Other	3,309	-	3,309	1,763
Total income	338,545	5,000	343,545	265,594
Expenditure on:				
Charitable activities				
Rent and rates	(43,559)	-	(43,559)	(49,561)
Cleaning	(5,505)	-	(5,505)	(5,585)
Telephone and fax	(2,469)	-	(2,469)	(2,370)
Printing, postage and stationery	(2,717)	-	(2,717)	(2,076)
Depreciation of office equipment	(1,015)	-	(1,015)	(1,353)
Depreciation of long leasehold property	(2,917)	-	(2,917)	(2,917)
General expenses	(5,639)	-	(5,639)	(10,240)
Casual wages	(94,447)	-	(94,447)	(91,634)
Employers pension contributions	(1,681)	-	(1,681)	(1,648)
Commissions payable	(46,408)	-	(46,408)	(37,621)
Staff training	(37,742)	-	(37,742)	(29,429)
Staff welfare	(47,396)	-	(47,396)	(50,311)
Bank charges	(275)	-	(275)	(310)
Trade and professional journals	-	-	-	(2,177)
Accountancy fees	(620)	-	(620)	(560)
Independent examiner's fee	(2,500)	-	(2,500)	(2,500)
Legal and professional fees	(8,961)	-	(8,961)	(4,899)
Total expenditure	(303,851)	-	(303,851)	(295,191)
Raising funds				
Volunteer expenses	(6,023)	-	(6,023)	(6,112)
Advertising	(704)	-	(704)	(839)
	(6,727)	-	(6,727)	(6,951)
Net income/(expenditure)	27,967	5,000	32,967	(36,548)
Net movement in funds	27,967	5,000	32,967	(36,548)
Reconciliation of funds				
Total funds brought forward	70,747	-	70,747	107,295
Total funds carried forward	98,714	5,000	103,714	70,747

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 13.

The notes on pages 9 to 14 form an integral part of these financial statements.

TUNBRIDGE WELLS COUNSELLING CENTRE

(Registration number: 02757675)
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	14,710	18,643
Current assets			
Debtors	9	6,000	6,018
Cash at bank and in hand		<u>180,232</u>	<u>71,728</u>
		186,232	77,746
Creditors: Amounts falling due within one year	10	<u>(97,228)</u>	<u>(25,642)</u>
Net current assets		<u>89,004</u>	<u>52,104</u>
Net assets		<u><u>103,714</u></u>	<u><u>70,747</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	5,000	-
Unrestricted income funds			
Unrestricted funds		<u>98,714</u>	<u>70,747</u>
Total funds	13	<u><u>103,714</u></u>	<u><u>70,747</u></u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 29-Apr-25 and signed on their behalf by:

James Walters

.....
 Mr J Walters
 Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

TUNBRIDGE WELLS COUNSELLING CENTRE

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

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Richmond Terrace
49 London Road
Tunbridge Wells
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

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The centre made a surplus for the year ended 31 July 2024 and had net assets of £103,714 at that date, including cash at bank of £180,232.

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 current economic climate 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.

The trustees have therefore adopted the going concern basis for the preparation of these financial statements.

Income and endowments

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

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.

Expenditure

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.

TUNBRIDGE WELLS COUNSELLING CENTRE

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

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for 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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance
Leasehold improvements	straight line over the remaining period of the lease

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

4 INCOME FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of unrestricted funds was

	Total 2024 %	Total 2023 %
Counselling	63	59
Courses	37	41
	<u>100</u>	<u>100</u>

TUNBRIDGE WELLS COUNSELLING CENTRE

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

5 DONATIONS AND LEGACIES

Unrestricted funds	2024	2023
	£	£
Association of Mental Health Providers (MIND)	-	2,400
Groundwork UK	-	5,000
Hollick Family Trust	10,000	10,408
Kent Community Foundation	13,320	4,700
Tunbridge Wells Harriers	-	1,000
Skinnners Smythe	1,000	500
Thomas Smythe Charitable Trust	-	2,000
RG Hill Charitable Trust	-	1,500
TW Round Table	-	1,000
Mrs Smith and Mount Trust	3,000	-
Marsh Charitable Trust	550	-
Souter Charitable Trust	3,000	-
Tesco Community Fund	1,125	-
Co-op Community Fund	1,600	-
Hildenborough Parish Council	250	-
SMB Trust	1,500	-
Plaxtol Parish Council	100	-
St Marks Church	510	-
Colyer Fergusson CT	5,000	-
Benenden Parish Council	100	-
Tunbridge Wells Borough Council	20,000	-
Bentley Saving Lives	500	-
Cole Charitable	1,000	-
The Rotary Club Pantiles	2,000	-
Gatwick Airport Community Trust	1,000	-
Henry Smith	5,000	-
Sundry other	1,210	2,182
	<u>71,765</u>	<u>30,690</u>

TUNBRIDGE WELLS COUNSELLING CENTRE

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

Restricted funds	2024	2023
	£	£
The Edward Gostling Foundation	5,000	-
	<u>5,000</u>	<u>-</u>

6 NET INCOMING/OUTGOING RESOURCES

Net incoming/(outgoing) resources for the year include:

	2024	2023
	£	£
Independent examiner's fee	2,500	2,500
Depreciation of fixed assets	3,932	4,270
	<u>6,432</u>	<u>6,770</u>

7 STAFF COSTS

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	100,470	97,746
Pension costs	1,681	1,648
	<u>102,151</u>	<u>99,394</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Administration and counselling	6	5
Fundraising	1	1
	<u>7</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

TUNBRIDGE WELLS COUNSELLING CENTRE

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

8 TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Office Equipment £	Total £
Cost			
At 1 August 2023	29,171	30,963	60,134
At 31 July 2024	<u>29,171</u>	<u>30,963</u>	<u>60,134</u>
Depreciation			
At 1 August 2023	14,585	26,906	41,491
Charge for the year	<u>2,918</u>	<u>1,015</u>	<u>3,933</u>
At 31 July 2024	<u>17,503</u>	<u>27,921</u>	<u>45,424</u>
Net book value			
At 31 July 2024	<u>11,668</u>	<u>3,042</u>	<u>14,710</u>
At 31 July 2023	<u>14,586</u>	<u>4,057</u>	<u>18,643</u>

9 DEBTORS

	2024 £	2023 £
Prepayments	-	18
Other debtors	<u>6,000</u>	<u>6,000</u>
	<u>6,000</u>	<u>6,018</u>

Debtors includes an amount of £6,000 (2023: £6,000) receivable after more than one year.

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other taxation and social security	836	1,296
Accruals and deferred income	<u>96,392</u>	<u>24,346</u>
	<u>97,228</u>	<u>25,642</u>

During the year a donation of £75,000 was received from The Edward Gostling Foundation. In accordance with the terms of the donation an amount of £5,000 is shown in the income and expenditure account for the current year as restricted income. The remaining amount of £70,000 is included within accruals and deferred income to be released to the income and expenditure account in future years.

11 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 £1,681 (2023 - £1,648).

TUNBRIDGE WELLS COUNSELLING CENTRE

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

12 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases that expire within 5 years is £141,300 (2023 - £169,560).

13 FUNDS

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	70,747	338,545	(310,578)	98,714
Restricted funds				
Restricted Fund	-	5,000	-	5,000
Total funds	70,747	343,545	(310,578)	103,714
	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	107,295	265,594	(302,142)	70,747

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds at 31 July 2024 £
Tangible fixed assets	14,710	-	14,710
Current assets	111,232	75,000	186,232
Current liabilities	(27,228)	(70,000)	(97,228)
Total net assets	98,714	5,000	103,714
		Unrestricted funds £	Total funds at 31 July 2023 £
Tangible fixed assets		18,643	18,643
Current assets		77,746	77,746
Current liabilities		(25,642)	(25,642)
Total net assets		70,747	70,747

15 RELATED PARTY TRANSACTIONS

Control

Control of the charity rests with the trustees.

Related Party Transactions

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