

REGISTERED COMPANY NUMBER: 02334448 (England and Wales)
REGISTERED CHARITY NUMBER: 800988

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
THE DOVER COUNSELLING CENTRE**

McCabe Ford Williams
Chartered Accountants and Statutory Auditors
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE DOVER COUNSELLING CENTRE

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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THE DOVER COUNSELLING CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

TRUSTEES	Mr D N R Foley Ms N E G Hodgkinson Dr W T Moses MBE (Chairman) Mrs L Soliman Mr S L Weaver Ms P Vernieue
REGISTERED OFFICE	Horizon House Gordon Road Whitfield DOVER Kent CT16 2ET
REGISTERED COMPANY NUMBER	02334448 (England and Wales)
REGISTERED CHARITY NUMBER	800988
AUDITORS	McCabe Ford Williams Chartered Accountants and Statutory Auditors Charlton House Dour Street DOVER Kent CT16 1BL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the organisation is to provide counselling, consultancy, training and educational services to individuals, families and professional workers to the benefit of the community.

Focus of our work

The gradual easing of lockdown restrictions and the uptake of the vaccination programme enabled us to begin to deliver more face to face services for the first time since the pandemic began, with many services getting back to pre-COVID ways of working. We continued to offer digital information and services remaining faithful to our vision and ethos.

- To provide a counselling and consultancy service for individuals and families
- To provide a counselling and consultancy service for professional workers and employers
- To provide education and training for professional workers and employers.

Improving Access to Psychological Therapies (IAPT)

Dover Counselling Centre (DCC) has been delivering an IAPT programme since 2012. As part of the national programme, we provide a range of evidence-based, NICE recommended therapies alongside Cognitive Behavioural Therapy (CBT) to ensure service users can benefit from a range of treatment options suited to their needs.

Employer Services

As an established provider of counselling and wellbeing support to organisations, we also provide training, supervision, conflict resolution and trauma support to businesses all designed to enable staff to work healthily and confidently.

There continues to be significant interest in workplace wellbeing and DCC has a role to ensure that such activities are facilitated.

Community Service

The truth is that for people who are affected by mental illness, they often find it hard to get the support they need, with many people being told they are too unwell to be supported by just their GP or IAPT, but not ill enough to get the specialist help they need.

Our community service aims to fill this gap, by offering sessions that are provided at low cost, and we offer a minimal number of subsidised or free places.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

OBJECTIVES AND ACTIVITIES

Evaluating the services

In order to help us evaluate our services we seek feedback from our clients and customers.

This can be done through a variety of means - in counselling it is usually at the end of therapy, when clients can be asked about how satisfied they were with the service. There is not any one generic standard measure used, but the one that is used throughout IAPT is the patient experience questionnaire.

Client satisfaction represents a fundamental benchmark for good practice. Also, allowing clients to record their dissatisfaction, and make suggestions for improvement of services, is part of the ethical approach that DCC adopts when monitoring and evaluating its activities.

Written feedback from clients has been good and trustees were pleased to receive the following typical comments:

" Absolutely excellent. ** has provided me with tools and has recommended books to support learning about how to manage my anxiety. She challenges me constructively and holds space for openness and honesty. A hugely valuable experience which has improved my mental well-being totally."

" Both of my therapists were really helpful and understanding , offering me great advice, information and techniques. I can't thank them enough."

" Brilliant! I have had previous poor experience in adult mental health services and this course of therapy has restored my faith in it. Thank you very much for all the help."

" I feel the sessions have helped me to understand myself better and have given me confidence in my ability to cope and given me tools to use going forwards. I found **approach to be really non judgemental that has really helped."

Public benefit

The Trustees confirm that they have complied with their duty as prescribed in the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Review of activities

Challenges

The Trustees note the ongoing challenges in the economic and funding environment, mainly due to the impact of Covid-19 and the war in Ukraine (among a number of global events). The Board also acknowledge the pressure of inflation both of the cost of delivering service, but also the impact of the cost of living crisis on DCC's staff and service users.

People

The Dover Counselling Centre has been affected by the heightened issues of recruitment and retention of staff as seen in so many other sectors and widely reported in the media. A review of benefits and salary positioning as well as a broader recruitment strategy has gone some way to easing this, as well as a commitment to internal progression.

Currently the training costs for IAPT training for PWP's and HIT's is significantly supported by Health Education England who have committed to Funding for 2022. During 2021/22 two employees successfully completed the PWP training and two started the programme. One HIT completed with three still in training expected to complete in November 2022 and three starting the training.

Commercial and community work - Inspire Compassion

The Inspire Management team have continued to focus on generating new organisational customers and income and expanding our community work. There is an established team of counsellors, both qualified and students, who support our clients who require longer term therapy; children from the ages of 11 to 16; and employer counselling clients.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

IAPT

DCC is commissioned by the NHS in England and to provide NICE-approved therapies for treating people with depression or anxiety. IAPT services are characterised by three things: evidence based psychological therapies delivered by fully trained and accredited practitioners, with type and level of treatment matched appropriately to the mental health problem. There is routine outcome monitoring, to enable both patients and clinicians to have up to date information on progress made. Data is anonymised and published by NHS England (NHSE), in order to promote transparency and to support service improvement.

Services are delivered using a stepped-care model, which works according to the principle that people should be offered the least intrusive intervention appropriate for their needs first.

Our IAPT service is seeing increased complexity in the people presenting to them, which is reflected in the increase in the number of average sessions. The challenge of helping people with complex needs is not easy and recovery becomes more difficult for the IAPT service, not just in terms of capacity, but also with regard to being able to provide interventions that support people to move into a state of sustainable recovery.

Along with the rest of sector, it's getting harder for us to attract and retain colleagues in IAPT roles. We are working with the other Kent & Medway IAPT providers and the Integrated Care Board to ensure that staffing remains a priority.

Despite the challenges, we received 4,775 referrals this year and delivered 18,156 therapy sessions.

Property

In the response to a change to more flexible working practices and remote therapy provision, we continue to review our office arrangements in Folkestone and Thanet.

FINANCIAL REVIEW

Financial review

The Trustees aim to maintain a sufficient level of free reserves in unrestricted funds to ensure the delivery of our services and enable investment into service development and innovation to deepen our impact, when appropriate, outside of income patterns and funder dependencies.

This has been a busy financial year with the Covid-19 pandemic having a lasting impact and we saw significant spending pressures associated with latent demand, increasing complexity, and changes in social and working lives.

Despite the challenges, we have ended the year in a strong financial position there was a surplus of £249k compared to the original budget set in October 21, with the forecast loss of £67k.

Expenditure was £1,601,886 in 2021-22 . This increase represents additional staff; the new salary structure for the CBT Team and cost of living rises across our overheads.

We acknowledge that there will be continued costs to the Charity. However, The Trustees are satisfied that even under the worst-case scenario considered, there are sufficient funds in the bank account, to continue operating and meet liabilities as they fall due for the foreseeable future.

The Board's view, therefore, is that Dover Counselling Centre's balance sheet is sufficiently robust to provide resilience and that our reserves should allow us time to respond with reduction of services and cost savings if income projections indicate a significant reduction over the next three years.

Total reserves held at 30 September 2022 were £1,736,189 (2021 £1,486,797) of which £1,720,998 (2021 £1,462,080) were unrestricted, and £15,191 (2021 24,717) were restricted.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Pay and remuneration

The aim of Dover Counselling Centre's remuneration policy is to maintain sustainable, fair levels of pay at the same time as attracting and retaining the right people to deliver our services. In setting appropriate levels of senior management pay, the Board considers the skills, experience and competencies required for each role, and the remuneration level for those roles in sectors where suitable candidates would be found.

At the Board meeting in August 2022, it was agreed to implement a new pay and grading structure for the CBT practitioners, this will be implemented in October 2022 with progression directly linked to performance indicators.

The remuneration of the Chief Executive is assessed by the Board and is based on performance, market forces and affordability.

Risk management

The Trustees have overall responsibility for the system of internal control that is designed by senior management to ensure effective and efficient operations, including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives and can only provide reasonable and not absolute assurance against material misstatement or loss.

There are regular reviews and updates of policies and procedures and appropriate legal and professional advice sought and followed as appropriate.

Any significant exceptions from approved policies and procedures are reported to the Trustees.

Health and safety

The Trustees are satisfied that the Health and Safety statement and risk assessments were reviewed during 2021/22 and that all staff members are aware and understand them, and are provided with appropriate training. The Board receives an update on any Health and Safety issues at each meeting.

FUTURE PLANS

The Trustees believe that Dover Counselling Centre has adequate financial resources. Our planning process, including financial projections, has taken into consideration the current economic and funding environment and its impact on income and expenditure.

Therefore, Dover Counselling Centre has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future.

The Trustees will be reviewing organisational structures and staffing arrangements to ensure effective leadership, robust performance management and delivery alongside our aim to diversify sources of funds. Including a restructure to ease the burden on our CEO and enable more focus on diversifying income generation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under a Memorandum of Association dated 5 December 1988 and is a registered charity (number 800988).

Organisational structure

The charity is organised in such a way that Trustees meet regularly in order to manage its affairs whilst day to day responsibility is delegated to the management team headed by the Chief Executive, Mrs Sally-Anne Spicer.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Recommendations to become a Trustee tend to come from within the organisation, particularly if the Board has identified that they need someone with a particular skill e.g Finance. If personal recommendations were not to be successful then the position would be advertised.

New Trustees are required to complete an interview with the chair and another trustee prior to being nominated, to ensure candidates fully understand the role and responsibilities of a trustee prior to election/appointment.

Trustees newly elected to the Board of Trustees during the period receive an induction pack, which contains reading material concerning both general trustee and governance issues. They also attend meetings with the Senior Management Team to learn and better understand how DCC operates.

Specific training would be provided if the Trustee did not already have the skills and knowledge necessary.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Dover Counselling Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, McCabe Ford Williams, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 June 2023 and signed on its behalf by:

.....
Dr W T Moses MBE (Chairman) - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE DOVER COUNSELLING CENTRE**

Opinion

We have audited the financial statements of The Dover Counselling Centre (the 'charitable company') for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE DOVER COUNSELLING CENTRE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, FRS 102, Charities Act and Regulations, taxation legislation, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE DOVER COUNSELLING CENTRE**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators, and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



McCabe Ford Williams
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 26 June 2023

THE DOVER COUNSELLING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	950	198,993	199,943	193,488
Charitable activities					
Counselling	5	1,648,702	-	1,648,702	1,326,464
Supervision		2,376	-	2,376	3,518
Training		-	-	-	900
Investment income	4	257	-	257	40
Total		<u>1,652,285</u>	<u>198,993</u>	<u>1,851,278</u>	<u>1,524,410</u>
EXPENDITURE ON					
Charitable activities					
Counselling	6	1,427,992	173,894	1,601,886	1,591,886
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	224,293	25,099	249,392	(67,476)
		34,625	(34,625)	-	-
Net movement in funds		<u>258,918</u>	<u>(9,526)</u>	<u>249,392</u>	<u>(67,476)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,462,080	24,717	1,486,797	1,554,273
TOTAL FUNDS CARRIED FORWARD		<u><u>1,720,998</u></u>	<u><u>15,191</u></u>	<u><u>1,736,189</u></u>	<u><u>1,486,797</u></u>

The notes form part of these financial statements

THE DOVER COUNSELLING CENTRE (REGISTERED NUMBER: 02334448)

**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	248,064	-	248,064	263,772
Investments	13	1	-	1	1
		<u>248,065</u>	<u>-</u>	<u>248,065</u>	<u>263,773</u>
CURRENT ASSETS					
Debtors	14	658,074	-	658,074	434,836
Cash at bank and in hand		920,239	15,191	935,430	865,705
		<u>1,578,313</u>	<u>15,191</u>	<u>1,593,504</u>	<u>1,300,541</u>
CREDITORS					
Amounts falling due within one year	15	(105,380)	-	(105,380)	(77,517)
		<u>1,472,933</u>	<u>15,191</u>	<u>1,488,124</u>	<u>1,223,024</u>
NET CURRENT ASSETS					
		<u>1,720,998</u>	<u>15,191</u>	<u>1,736,189</u>	<u>1,486,797</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,720,998</u>	<u>15,191</u>	<u>1,736,189</u>	<u>1,486,797</u>
NET ASSETS					
		<u>1,720,998</u>	<u>15,191</u>	<u>1,736,189</u>	<u>1,486,797</u>
FUNDS					
	17			1,720,998	1,462,080
Unrestricted funds				15,191	24,717
Restricted funds				<u>1,736,189</u>	<u>1,486,797</u>
TOTAL FUNDS					
				<u>1,736,189</u>	<u>1,486,797</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

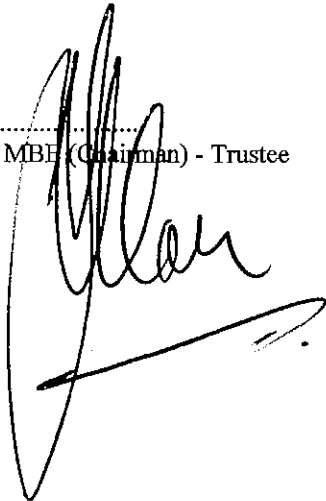
These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

BALANCE SHEET - continued
30 SEPTEMBER 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2023 and were signed on its behalf by:

.....
Dr W T Moses MBF (Chairman) - Trustee

A handwritten signature in black ink, appearing to read 'W T Moses', is written over a dotted line. The signature is stylized and includes a long horizontal stroke at the bottom.

THE DOVER COUNSELLING CENTRE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	73,986	4,357
Net cash provided by operating activities		<u>73,986</u>	<u>4,357</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,518)	(12,144)
Purchase of fixed asset investments		-	(1)
Interest received		257	40
Net cash used in investing activities		<u>(4,261)</u>	<u>(12,105)</u>
Change in cash and cash equivalents in the reporting period		<u>69,725</u>	<u>(7,748)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>865,705</u>	<u>873,453</u>
Cash and cash equivalents at the end of the reporting period		<u><u>935,430</u></u>	<u><u>865,705</u></u>

The notes form part of these financial statements

THE DOVER COUNSELLING CENTRE

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	249,392	(67,476)
Adjustments for:		
Depreciation charges	20,226	22,219
Interest received	(257)	(40)
(Increase)/decrease in debtors	(223,238)	97,726
Increase/(decrease) in creditors	27,863	(48,072)
	<u>73,986</u>	<u>4,357</u>
Net cash provided by operations	<u>73,986</u>	<u>4,357</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21	Cash flow	At 30.9.22
	£	£	£
Net cash			
Cash at bank and in hand	865,705	69,725	935,430
	<u>865,705</u>	<u>69,725</u>	<u>935,430</u>
Total	<u>865,705</u>	<u>69,725</u>	<u>935,430</u>

THE DOVER COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. STATUTORY INFORMATION

The Dover Counselling Centre is an incorporated charity registered in England. The Charitable company's registered number, principal address and nature of operations can be found in the Report of Trustees.

The financial statements are presented in sterling which is the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Amounts recoverable on contract are based on the stage of completion of ongoing counselling cases within the AQP contracts. These have been calculated on a sessional basis.

Expenditure

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

Tangible fixed assets

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

Freehold property	- Straight line over 50 years
Fixtures and fittings	- 20% on cost

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	950	13,892
HEE funding	198,993	179,596
	<u>199,943</u>	<u>193,488</u>

Funding received, included in the above, is as follows:

	2022	2021
	£	£
Health Education England (see note 17)	<u>198,993</u>	<u>179,593</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	<u>257</u>	<u>40</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
AQP counselling	Counselling	1,378,859	1,196,454
Counselling	Counselling	269,843	130,010
Supervision	Supervision	2,376	3,518
Training	Training	-	900
		<u>1,651,078</u>	<u>1,330,882</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Counselling	<u>1,182,564</u>	<u>419,322</u>	<u>1,601,886</u>

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Counselling	<u>412,910</u>	<u>6,412</u>	<u>419,322</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	2022	2021
	Counselling	Total
	£	activities
		£
Wages, national insurance and pensions	163,585	165,576
Staff training and supervision	30,712	23,867
Hire of equipment	7,987	6,120
Rent	9,698	10,988
Rates and water	1,828	358
Insurance	3,062	1,976
Light and heat	7,835	3,495
Telephone	24,581	22,589
Repairs and maintenance	27,076	19,777
Office expenses	85,332	74,714
Legal and professional fees	1,750	989
Bookkeeping	-	855
Bad and doubtful debts	3,663	4,548
Advertising	4,162	-
Sundry	20,015	15,211
Bank charges	1,398	1,402
Depreciation of tangible fixed assets	20,226	22,219
	<u>412,910</u>	<u>374,684</u>

Governance costs

	2022	2021
	Counselling	Total
	£	activities
		£
Auditors' remuneration	6,412	5,880
	<u>6,412</u>	<u>5,880</u>

8. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	6,412	5,880
Depreciation - owned assets	20,226	22,219
Hire of plant and machinery	7,987	6,120
Other operating leases	9,698	10,616
	<u>34,323</u>	<u>44,835</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022.

Trustees' expenses

Trustees expenses amounting to £609 (2021 - £183) were reimbursed to two Trustees during the year (2021 - two) for travel expenses.

10. STAFF COSTS

Total staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	969,655	699,956
Social security costs	87,543	60,077
Pensions	16,474	12,114
	<u>1,073,672</u>	<u>772,147</u>

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

	2022	2021
Average number of employees	<u>35</u>	<u>28</u>

1 employee received emoluments in excess of £60,000 (2021 - 1).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,892	179,596	193,488
Charitable activities			
Counselling	1,326,464	-	1,326,464
Supervision	3,518	-	3,518
Training	900	-	900
Investment income	40	-	40
Total	<u>1,344,814</u>	<u>179,596</u>	<u>1,524,410</u>
EXPENDITURE ON			
Charitable activities			
Counselling	<u>1,448,209</u>	<u>143,677</u>	<u>1,591,886</u>
NET INCOME/(EXPENDITURE)	(103,395)	35,919	(67,476)
Transfers between funds	<u>27,372</u>	<u>(27,372)</u>	-
Net movement in funds	(76,023)	8,547	(67,476)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,538,103	16,170	1,554,273
TOTAL FUNDS CARRIED FORWARD	<u>1,462,080</u>	<u>24,717</u>	<u>1,486,797</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2021	252,057	116,716	368,773
Additions	-	4,518	4,518
	252,057	121,234	373,291
At 30 September 2022	252,057	121,234	373,291
DEPRECIATION			
At 1 October 2021	19,684	85,317	105,001
Charge for year	5,041	15,185	20,226
	24,725	100,502	125,227
At 30 September 2022	24,725	100,502	125,227
NET BOOK VALUE			
At 30 September 2022	227,332	20,732	248,064
At 30 September 2021	232,373	31,399	263,772

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2021 and 30 September 2022	1
NET BOOK VALUE	
At 30 September 2022	1
At 30 September 2021	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Inspire-Compassion Ltd

Registered office: Horizon House, Gordon Road, Whitfield, Dover, CT16 2ET

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021	
		£	£	
Trade debtors		495,673	318,866	
Amounts recoverable on contract		161,795	111,554	
Other debtors and accrued income		606	4,416	
		<u>658,074</u>	<u>434,836</u>	
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021	
		£	£	
Social security and other taxes		25,198	21,286	
Sundry creditors and deferred income		80,182	56,231	
		<u>105,380</u>	<u>77,517</u>	
16. LEASING AGREEMENTS				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
		2022	2021	
		£	£	
Within one year		5,987	5,987	
Between one and five years		11,476	17,463	
		<u>17,463</u>	<u>23,450</u>	
17. MOVEMENT IN FUNDS				
	At	Net	Transfers	At
	1.10.21	movement	between	30.9.22
	£	in funds	funds	£
Unrestricted funds		£	£	
General fund	1,462,080	224,293	34,625	1,720,998
Restricted funds				
Health Education England	24,717	25,099	(34,625)	15,191
TOTAL FUNDS	<u>1,486,797</u>	<u>249,392</u>	<u>-</u>	<u>1,736,189</u>

THE DOVER COUNSELLING CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,652,285	(1,427,992)	224,293
Restricted funds			
Health Education England	198,993	(173,894)	25,099
TOTAL FUNDS	<u>1,851,278</u>	<u>(1,601,886)</u>	<u>249,392</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,538,103	(103,395)	27,372	1,462,080
Restricted funds				
Health Education England	16,170	35,919	(27,372)	24,717
TOTAL FUNDS	<u>1,554,273</u>	<u>(67,476)</u>	<u>-</u>	<u>1,486,797</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,344,814	(1,448,209)	(103,395)
Restricted funds			
Health Education England	179,596	(143,677)	35,919
TOTAL FUNDS	<u>1,524,410</u>	<u>(1,591,886)</u>	<u>(67,476)</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

17. MOVEMENT IN FUNDS - continued

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

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	1,538,103	120,898	61,997	1,720,998
Restricted funds				
Health Education England	16,170	61,018	(61,997)	15,191
TOTAL FUNDS	<u>1,554,273</u>	<u>181,916</u>	<u>-</u>	<u>1,736,189</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,997,099	(2,876,201)	120,898
Restricted funds			
Health Education England	378,589	(317,571)	61,018
TOTAL FUNDS	<u>3,375,688</u>	<u>(3,193,772)</u>	<u>181,916</u>

Health Education England

The charity received funding from Health Education England totalling £198,993 (2021 - £179,596) during the year to contribute to the salaries, study costs and expenses of staff members who were studying to become either a qualified High Intensity Therapist or Psychological Wellbeing Practitioner. Expenses during the year totalled £173,894 (2021 - £143,677).

Surplus funds transferred across to unrestricted funds once staff members' training was completed was £34,625 (2021 £27,372).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

19. COMPANY LIMITED BY GUARANTEE

The charitable company is limited by guarantee and has no share capital. Every member of the company undertakes, in the event of the winding up of the company, to contribute such amount as may be necessary not exceeding £1 each.

