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**TUNBRIDGE WELLS COUNSELLING CENTRE
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2012**

**Charity Number 1039911
Company Registration Number 2757675**



L10 *L27CW6EG* 30/04/2013 #102
COMPANIES HOUSE

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 2012

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 12
Report of the independent examiner	13

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

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST JULY 2012

CONSTITUTION

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

DIRECTORS AND TRUSTEES

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

Mr C H Marshall (acting Chairman)
Mr K D Balaam
Mrs A M Daines
Dr M G Richards
Mrs V D Schueppert (Retired – 12th June 2012)

On 11th October 2011, Mrs A M Daines retired as company secretary and was succeeded by Mrs L Smith, who has continued to serve in that role

REGISTERED OFFICE

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

INDEPENDENT EXAMINER

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

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST JULY 2012

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31st July 2012

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 and the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005)

Governing document

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

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

Recruitment and appointment of trustees

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

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

Trustees' induction and training

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

Risk management

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

Organisation structure

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

Related parties

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

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2012

OBJECTIVES AND ACTIVITIES

The object of the charity is that of counselling individuals, couples or groups experiencing emotional distress. The charity also undertakes the training of potential counsellors through Certificate and Diploma levels.

ACHIEVEMENTS AND PERFORMANCE

The Directors are pleased to announce a year of solid progress in consolidating the professional and operational standards that has historically been the marque of The Counselling Centre ("TCC"). This has been a year in which the management team, including appointments made by the Board in the previous trading year, has established itself as a cohesive team to develop the organisation after a period of leadership change in difficult economic times.

Within each area of key activity – counselling, training and fundraising – actions were taken to improve the quality and range of what the organisation offers and to encourage more individuals to utilise more fully the services that we are able to provide. Allied with this, improvements were sought and gained in cost control and the management of financial information, assisting the charity to work efficiently with its financial resources.

Within counselling, a rationalisation of activities and the implementation of a revised fee structure resulted in increased income, improving our ability to sustain and develop our core service provision. During the year the Centre focussed its services away from group therapy towards a client demand for brief-focus and open-ended individual counselling and couples counselling. TCC also developed an Employee Assistance Program, gaining its first contract for this service from the Hospice in The Weald.

Within training TCC ran certificate and year 1 and year 2 diploma courses. As part of ensuring "fit-for-purpose" service delivery to our trainees, who are the future lifeblood of our organisation, all training systems, structures and documentation were reviewed and revised. During the year the training department also ran a successful Conference and a series of CPD workshops.

The Westminster Pastoral Foundation ("WPF") announced in early 2012 that it wished to terminate its network relationships and end its validation of network training courses with effect from September 2012. To ensure continuous validation for our existing students the Centre negotiated a transitional period with WPF to ensure continuous validation till September 2015. Management has taken a leading role in the process of negotiating with alternative organisations to provide a satisfactory training standards validation.

FINANCIAL REVIEW

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

TCC made a loss for the year of £11,336 (2011 – profit of £7,439) despite growth in counselling income from £90,349 to £94,077 and a higher gross surplus. The higher loss was a result of increased salaries in 2011/12 as vacancies from the previous period were remedied, combined with lower fundraising donations in the year. The Board is confident that the necessary higher expenditure to ensure a professionally competent organisation will lead to higher revenue in future years from the better services that we aspire to deliver.

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

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2012

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit

Reserves policy

The trustees have forecast the level of free reserves the charity requires to sustain its operations at any time is the equivalent of the 3 months expenditure, approximately £40,000. The trustees are confident that this level of free reserves can be achieved

PUBLIC BENEFIT

The charity continues to provide access to counselling to all members of its community - no-one is turned aside for financial reasons. Whilst it is acknowledged that this approach gives rise to increased costs to the charity, it is something that is planned for and funds are raised to close the gap for providing this service. The charity liaises with other local health providers and specialist counselling centres to ensure that those seeking counselling are seen by the right professionals. The charity is aware of the local needs and the changing facilities that are available and tries to respond to any shortfall of services to the community in respect to counselling.

PLANS FOR THE FUTURE

The priorities for the immediate future are -

- To restore profitability by encouraging growth in income whilst containing costs
- To promote and market the charity more effectively within the Centre's identified sphere of influence, with the aim of increasing the volume of clients
- To represent the charity within the local community and develop stronger links with local GP practices, schools, employers and libraries
- To improve fundraising activities and associated income
- To strengthen the charity's connections with BACP and explore connecting with other organisations that can provide additional validation of the Centre's training courses

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

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2012

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial period. In doing so the trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent, and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

SMALL COMPANY PROVISIONS

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

On behalf of the trustees



C H Marshall
Trustee

29/4/2013



K D Balaam
Trustee

**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 2012

	Unrestricted Funds	2012 Restricted Funds	Total	2011 Total
INCOMING RESOURCES				
Incoming Resources from generating funds				
Voluntary income				
Donations and grants	14,327	-	14,327	21,138
Investment income	121	-	121	264
Incoming resources from charitable activities				
Income from trading activities	141,981	-	141,981	149,721
Sundry income	511	-	511	655
TOTAL INCOMING RESOURCES	156,940	-	156,940	171,778
RESOURCES EXPENDED				
Charitable expenditure				
Direct charitable expenditure				
Rent	23,385	-	23,385	21,515
Telephone	1,295	-	1,295	1,510
Repairs and replacements	3,671	-	3,671	735
Printing, stationery & postage	5,314	-	5,314	6,353
Depreciation	2,440	-	2,440	2,440
General expenses	5,533	-	5,533	5,763
Staff costs	56,170	-	56,170	51,710
Workshop fees	-	-	-	97
Supervision costs	24,949	-	24,949	21,212
Intake costs	1,543	-	1,543	1,620
Counsellor costs	10,108	-	10,108	13,091
Seminar tutor costs	21,125	-	21,125	20,032
Interview costs	350	-	350	-
Room hire	2,929	-	2,929	2,462
BAC & Westminster Pastoral Foundation	3,334	-	3,334	3,310
Capitation & affiliation fees				
	162,146	-	162,146	151,850
COSTS OF GENERATING FUNDS				
Fundraising	2,662	-	2,662	6,565
Advertising	617	-	617	2,572
	3,279	-	3,279	9,137

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 2012

	Unrestricted Funds	2012 Restricted Funds	Total	2011 Total
GOVERNANCE COSTS				
Administration and management expenses				
Accountancy and independent examination	2,454	-	2,454	2,460
Bank charges	397	-	397	892
	<u>2,851</u>	<u>-</u>	<u>2,851</u>	<u>3,352</u>
TOTAL RESOURCES EXPENDED	<u>168,276</u>	<u>-</u>	<u>168,276</u>	<u>164,339</u>
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS	<u>(11,336)</u>	<u>-</u>	<u>(11,336)</u>	<u>7,439</u>
Transfer between funds (note 7)	-	-	-	-
NET (EXPENDITURE)/INCOME FOR THE YEAR	<u>(11,336)</u>	<u>-</u>	<u>(11,336)</u>	<u>7,439</u>
TOTAL FUNDS BROUGHT FORWARD AT 1ST AUGUST 2011	<u>47,478</u>	<u>-</u>	<u>47,478</u>	<u>40,039</u>
TOTAL FUNDS CARRIED FORWARD AT 31ST JULY 2012	<u>36,142</u>	<u>-</u>	<u>36,142</u>	<u>47,478</u>

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

All incoming resources and resources expended derive from continuing activities

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

BALANCE SHEET

31ST JULY 2012

	Notes	£	2012 £	2011 £	£
FIXED ASSETS					
Tangible assets	8		1,105		3,545
CURRENT ASSETS					
Debtors and prepayments	9	4,350		4,310	
Cash at bank and in hand		37,619		46,551	
		41,969		50,861	
CREDITORS Amounts falling due within one year	10	(6,932)		(6,928)	
NET CURRENT ASSETS			35,037		43,933
TOTAL ASSETS LESS CURRENT LIABILITIES			36,142		47,478
FUNDS					
Unrestricted funds			36,142		47,478
Restricted funds	12		-		-
TOTAL FUNDS			36,142		47,478

The directors and trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors and trustees acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These financial statements were approved by the directors and trustees and authorised for issue on 29/4/2013 and signed on their behalf by


C H Marshall
Trustee


K D Balaam
Trustee

Company Registration Number 2757675

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2012

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable accounting standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of financial statements are as follows:

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 when receivable.
- Donated facilities are included at the value to the charity where this can be quantified.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when due.

Resources expended

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

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

Depreciation

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

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

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.

Basis of preparation

The company has suffered a decrease in the levels of its income and an increase in expenditure, resulting in a deficit for the year. The directors and trustees are confident that a surplus should be achievable in the foreseeable future. After having considered the foregoing and the company's robust balance sheet position, the going concern basis has been adopted in the preparation of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2012

2 LEGAL STATUS OF CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The turnover analysed by class of activities of Unrestricted Funds was

	2012	2011
	%	%
Counselling	66.0	62.0
Courses	34.0	38.0
	<u>100.0</u>	<u>100.0</u>

All activities were carried out in the United Kingdom.

4 NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

The net (outgoing)/incoming resources for the year is stated after charging

	2012	2011
	£	£
Depreciation	2,440	2,440
Independent examiner's fees	2,454	2,460
	<u>4,894</u>	<u>4,900</u>

5 STAFF COSTS AND TRUSTEES' REMUNERATION

	2012	2011
	£	£
Wages and salaries	53,989	49,243
Social security costs	2,181	2,467
	<u>56,170</u>	<u>51,710</u>

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

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

	2012	2011
Administration and counselling	<u>6</u>	<u>5</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2012

6 TAXATION

The Charitable Company is exempt from corporation tax on its charitable activities

7 TRANSFER BETWEEN FUNDS

Sufficient funds were transferred in the previous year from unrestricted funds to restricted funds to ensure that the low cost counselling programme fund was not in deficit

8 TANGIBLE ASSETS

	Fixtures & fittings £	Office Equipment £	Total £
COST:			
At 1 st August 2011	303	19,126	19,429
Additions	-	-	-
	—	—	—
As at 31st July 2012	303	19,126	19,429
	—	—	—
DEPRECIATION:			
As at 1 st August 2011	302	15,582	15,884
Charge for the year	-	2,440	2,440
	—	—	—
As at 31st July 2012	302	18,022	18,324
	—	—	—
NET BOOK VALUE:			
As at 31 st July 2012	1	1,104	1,105
	—	—	—
As at 31 st July 2011	1	3,544	3,545
	—	—	—

9 DEBTORS AND PREPAYMENTS

	2012 £	2011 £
Prepayments	4,350	4,310
	—	—
	4,350	4,310
	—	—

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2012

10 CREDITORS

	2012 £	2011 £
Taxes and social security costs	943	1,041
Creditors, accruals and deferred income	5,989	5,887
	<u>6,932</u>	<u>6,928</u>

11 SHARE CAPITAL

The company is limited by guarantee and has no share capital

12 RESTRICTED FUNDS

The amount held to Restricted Funds represents monies donated and counselling fees received by the company for the low cost counselling programme. The programme started on 1st August 2002

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	2012 Restricted Funds	Total	2011 Total
Fixed assets	1,105	-	1,105	3,545
Current assets	41,969	-	41,969	50,861
Current liabilities	(6,932)	-	(6,932)	(6,928)
	<u>36,142</u>	<u>-</u>	<u>36,142</u>	<u>47,478</u>

14 RELATED PARTY TRANSACTIONS

The following disclosure is given in accordance with Financial Reporting Standard 8 (FRS8) "Related Party Disclosure"

Control

Control of the charity rests with the trustees

Related Party Transactions

There were no related party transactions requiring disclosure under FRS8

**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 2012

I report on the financial statements of the company for the year ended 31st July 2012, which are set out on pages 6 to 12

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- Examine the financial statements under section 145 of the 2011 Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - To prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005)Have not been met, or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached


Philip J Heath

For BREBNERS
Chartered Accountants

1 Suffolk Way,
Sevenoaks,
Kent
TN13 1YL

30 April 2013