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TUNBRIDGE WELLS COUNSELLING CENTRE
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2013

Charity Number 1039911
Company Registration Number 2757675

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



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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2013

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TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST JULY 2013

CONSTITUTION

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

DIRECTORS AND TRUSTEES

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

Mr C.H. Marshall (Chairman)	
Mr K.D. Balaam	
Mrs A.M. Daines	
Dr M.G. Richards	(Retired - 25 th June 2013)
Mrs F.M. Rae	(Appointed - 12 th February 2013)
Mrs C.F. Farrant	(Appointed – 21 st January 2014)

The company secretary who served during the year was 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 2013

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31st July 2013.

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 2013

OBJECTIVES AND ACTIVITIES

The object of the charity is to provide high quality affordable counselling to individuals and couples experiencing emotional distress. The charity also undertakes the training of potential counsellors through Certificate and accredited Diploma levels.

ACHIEVEMENTS AND PERFORMANCE

Despite the continuing difficult general economic conditions, and reports of poor performance by other counselling centres, the charity continued to generate sufficient financial resources to enable it to fulfil its charitable aims of providing affordable brief focus and long term counselling to individuals, and to deliver high quality accredited training to potential counsellors.

This was achieved by the management team continuing to take actions to improve the quality and range of what the organisation offers and to ensure financial resources were tightly controlled in the process.

Within counselling, the Company ("TCC") continued to develop couples counselling and to provide counselling through its Employee Assistance Program. It developed these alongside increasing its provision of individual counselling. It also started to explore and develop links with associated counselling charities within the community, such as Growtorgrow, with the aim of raising income and providing additional learning experiences to its students.

Further to the decision of the Westminster Pastoral Foundation ("WPF") to discontinue its service as a validator of training courses TCC is being left without their external validation, TCC has negotiated successfully however to become a 'gateway' organisation for the British Psychoanalytical Council which would provide the charity with alternative satisfactory training standard validation. This will also enable graduates of TCC diplomas to become members of BPC. In addition TCC personnel were actively involved in the development of a new organisation to replace the WPF network of counselling centres.

For its training programmes, TCC had profitable levels of attendees for its certificate, year 1 and year 2 diploma courses and mounted a successful conference and a series of CPD workshops.

In this period the administration department was restructured, with functions and responsibilities reallocated and rationalised. We believe that the professionalism, longevity of service and status within the psychotherapy community in the South East will allow us to raise more support from fundraising activities. In particular therefore, resources were invested in developing fundraising activities and the marketing of the charity.

Finally a new logo and brand presence was created and launched.

FINANCIAL REVIEW

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

Given the uncertain economic conditions during the year, the Board considers the financial outcome for the year as satisfactory. In this year the company made a loss of £786 (2012 – loss of £11,336) with the deficit for the year being met from reserves. The Board is confident that the organisation has the appropriate strategy in place to deliver higher revenues and make surpluses in future years.

TUNBRIDGE WELLS COUNSELLING CENTRE (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2013

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 continue to be the main provider of affordable counselling within the local community.
- To gain membership of the British Psychoanalytical Council and National Counselling Network.
- To increase incomes raised through counselling, training and fundraising. To ensure regular future surpluses.
- To market the charity more effectively within TCC's identified sphere of influence, with the aim of increasing the volume of clients for our counselling services and students for our training programmes.

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

REPORT OF THE TRUSTEES (*continued*)

FOR THE YEAR ENDED 31ST JULY 2013

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

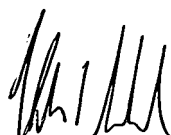
- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent, and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

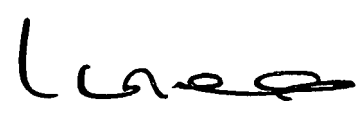
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding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

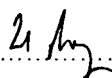
SMALL COMPANY PROVISIONS

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


K.D. Balaam
Trustee

 2014.

**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 2013

	Unrestricted Funds	2013 Restricted Funds	Total	2012 Total
INCOMING RESOURCES				
Incoming Resources from generating funds				
Voluntary income				
Donations and grants	12,570	-	12,570	14,327
Investment income	856	-	856	121
Incoming resources from charitable activities				
Income from trading activities	153,573	-	153,573	141,981
Sundry income	575	-	575	511
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	167,574	-	167,574	156,940
	<hr/>	<hr/>	<hr/>	<hr/>
RESOURCES EXPENDED				
Charitable expenditure				
Direct charitable expenditure				
Rent	23,940	-	23,940	23,385
Telephone	1,016	-	1,016	1,295
Repairs and replacements	932	-	932	3,671
Printing, stationery & postage	5,350	-	5,350	5,314
Depreciation	1,103	-	1,103	2,440
General expenses	5,111	-	5,111	5,533
Staff costs	56,836	-	56,836	56,170
Supervision costs	24,399	-	24,399	24,949
Intake costs	2,530	-	2,530	1,543
Counsellor costs	9,171	-	9,171	10,108
Seminar tutor costs	25,151	-	25,151	21,125
Interview costs	-	-	-	350
Room hire	2,783	-	2,783	2,929
BAC & Westminster Pastoral Foundation	3,299	-	3,299	3,334
Capitation & affiliation fees				
	<hr/>	<hr/>	<hr/>	<hr/>
	161,621	-	161,621	162,146
	<hr/>	<hr/>	<hr/>	<hr/>
COSTS OF GENERATING FUNDS				
Fundraising costs	978	-	978	2,662
Fundraising staff costs	2,987	-	2,987	-
Advertising	494	-	494	617
	<hr/>	<hr/>	<hr/>	<hr/>
	4,459	-	4,459	3,279
	<hr/>	<hr/>	<hr/>	<hr/>

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 2013

	Unrestricted Funds	2013 Restricted Funds	Total	2012 Total
GOVERNANCE COSTS				
Administration and management expenses	2,280	-	2,280	2,454
Accountancy and independent examination	-	-	-	397
Bank charges	-	-	-	-
	<u>2,280</u>	<u>-</u>	<u>2,280</u>	<u>2,851</u>
TOTAL RESOURCES EXPENDED	<u>168,360</u>	<u>-</u>	<u>168,360</u>	<u>168,276</u>
NET (EXPENDITURE)/INCOME FOR THE YEAR	<u>(786)</u>	<u>-</u>	<u>(786)</u>	<u>(11,336)</u>
TOTAL FUNDS BROUGHT FORWARD AT 1ST AUGUST 2012	<u>36,142</u>	<u>-</u>	<u>36,142</u>	<u>47,478</u>
TOTAL FUNDS CARRIED FORWARD AT 31ST JULY 2013	<u><u>35,356</u></u>	<u><u>-</u></u>	<u><u>35,356</u></u>	<u><u>36,142</u></u>

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

All incoming resources and resources expended derive from continuing activities.

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

BALANCE SHEET

31ST JULY 2013

	Notes	£	2013	£	2012	£
FIXED ASSETS						
Tangible assets	7			2		1,105
CURRENT ASSETS						
Debtors and prepayments	8	9,506			4,350	
Cash at bank and in hand		<u>31,581</u>			<u>37,619</u>	
		41,087			41,969	
CREDITORS: Amounts falling due within one year	9	<u>(5,733)</u>			<u>(6,932)</u>	
NET CURRENT ASSETS			<u>35,354</u>			<u>35,037</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>35,356</u>			<u>36,142</u>
FUNDS						
Unrestricted funds			<u>35,356</u>			<u>36,142</u>
Restricted funds	11		<u>-</u>			<u>-</u>
TOTAL FUNDS			<u>35,356</u>			<u>36,142</u>

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 2 July 2014 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 2013

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 enjoyed an increase in its income and a slight decrease in expenditure, resulting in a small 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 2013

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

	2013	2012
	%	%
Counselling	64.0	66.0
Courses	36.0	34.0
	<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

	2013	2012
	£	£
Depreciation	1,103	2,440
Independent examiner's fees	2,280	2,454
	<u>3,383</u>	<u>4,894</u>

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	2013	2012
	£	£
Wages and salaries	57,459	53,989
Social security costs	2,364	2,181
	<u>59,823</u>	<u>56,170</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

	2013	2012
Administration and counselling	5	6
Fundraising	1	0
	<u>6</u>	<u>6</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2013

6. TAXATION

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

7. TANGIBLE ASSETS

	Fixtures & fittings £	Office Equipment £	Total £
COST:			
At 1 st August 2012	303	19,126	19,429
Additions	-	-	-
	—	—	—
As at 31st July 2013	303	19,126	19,429
	—	—	—
DEPRECIATION:			
As at 1 st August 2012	302	18,022	18,324
Charge for the year	-	1,103	1,103
	—	—	—
As at 31st July 2013	302	19,125	19,427
	—	—	—
NET BOOK VALUE:			
As at 31 st July 2013	1	1	2
	—	—	—
As at 31 st July 2012	1	1,104	1,105
	—	—	—

8. DEBTORS AND PREPAYMENTS

	2013 £	2012 £
Other debtors	5,166	-
Prepayments	4,340	4,350
	—	—
	9,506	4,350
	—	—

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2013

9. CREDITORS

	2013 £	2012 £
Taxes and social security costs	944	943
Creditors, accruals and deferred income	4,789	5,989
	<u>5,733</u>	<u>6,932</u>

10. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

11. RESTRICTED FUNDS

There were no Restricted Funds held by the charity during the year.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	2013 Restricted Funds	Total	2012 Total
Fixed assets	2	-	2	1,105
Current assets	41,087	-	41,087	41,969
Current liabilities	(5,733)	-	(5,733)	(6,932)
	<u>35,356</u>	<u>-</u>	<u>35,356</u>	<u>36,142</u>

13. 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 2013

I report on the financial statements of the company for the year ended 31st July 2013, 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.

27th May 2014.