

Reg of Comp.

Company No: 2757675

TUNBRIDGE WELLS COUNSELLING CENTRE

(A company limited by guarantee
and not having a share capital)

FINANCIAL STATEMENTS

31ST JULY 2000



NORMAN COX & ASHBY
Chartered Accountants
72 Grosvenor Road
Tunbridge Wells, Kent TN1 2AZ

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2000

Page

- | | |
|----------|-----------------------------------|
| 1 | Report of the directors |
| 2 | Auditors' report |
| 3 | Income and expenditure account |
| 4 | Statement of financial activities |
| 5 | Balance sheet |
| 6 | Notes to the financial statements |

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital
REPORT OF THE DIRECTORS

The directors present their report and audited financial statements for the year ended 31 July 2000.

PRINCIPAL ACTIVITIES

The principal activity of the company is that of counselling individuals experiencing emotional distress.

DIRECTORS AND THEIR INTERESTS

The directors who served during the year ended 31st July 2000 were:

Mrs J Beaumont
C Marshall
Mrs A Stokes (Appointed 10 March 2000)
Mrs P Tadmor
D Weaver (Appointed 29 June 2000)
Mrs H Beach (Resigned 10 March 2000)
A Johnson (Resigned 10 March 2000)

DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

The auditors, Norman Cox & Ashby, are willing to be reappointed in accordance with section 385 of the Companies Act 1985.

This report has been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

St George's Centre
7 Chilston Road
Tunbridge Wells, Kent

Date:

23 May 2001

By Order of the Board

A M FOSTER
Secretary



TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital
AUDITORS' REPORT TO THE MEMBERS OF
TUNBRIDGE WELLS COUNSELLING CENTRE

We have audited the financial statements on pages 3 to 8 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000), under the historical cost convention and the accounting policies set out in note 1 to the financial statements.

Respective responsibilities of the directors and auditors

As described in the Directors' Report the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.


Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the company as at 31 July 2000 and of its surplus for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies.


NORMAN COX & ASHBY
Chartered Accountants and Registered Auditors
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

Date: *25th May 2001.*

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST JULY 2000

	Notes	2000 £	1999 £
TURNOVER	2	91,761	86,849
Distribution costs		(65,565)	(58,971)
Administrative expenses		(23,079)	(22,819)
OPERATING SURPLUS	3	3,117	5,059
Interest receivable		648	2,697
SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		3,765	7,756
Tax on profit on ordinary activities		-	-
SURPLUS FOR THE FINANCIAL YEAR	8	3,765	7,756

The notes on pages 6 to 8 form part of these financial statements.

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2000

	2000		1999	
	Unrestricted Funds		Unrestricted Funds	
	£	£	£	£
INCOMING RESOURCES				
Income from trading activities				
within charity's objectives		82,935		75,112
Donations		8,161		11,737
Investment income				
Bank deposit interest		648		2,697
Sundry income		665		-
TOTAL INCOMING RESOURCES		<u>92,409</u>		<u>89,546</u>
RESOURCES EXPENDED				
Direct charitable expenditure				
Staff costs	25,903		23,718	
Workshop fees	2,650		956	
Supervision costs	14,316		13,403	
Intake costs	1,117		2,120	
Counsellor costs	937		387	
Seminar tutor costs	16,547		15,773	
Essay marking	1,023		115	
Interview costs	125		-	
Westminster pastoral foundation				
capitation fees	1,120		920	
Net movement on book stocks	-		21	
		<u>63,738</u>		<u>57,413</u>
Fund raising and publicity expenses				
Fund raising	45		-	
Advertising	1,782		1,558	
		<u>1,827</u>		<u>1,558</u>
Administration and management expenses				
Rent	15,645		16,323	
Telephone	832		887	
Repairs and replacements	19		27	
Printing, postage and stationery	1,856		1,938	
Accountancy and audit	1,069		988	
Legal and professional	60		428	
Bank charges	49		65	
Depreciation	481		609	
General expenses	3,068		1,554	
		<u>23,079</u>		<u>22,819</u>
TOTAL RESOURCES EXPENDED		<u>88,644</u>		<u>81,790</u>
NET INCOMING RESOURCES				
FOR THE FINANCIAL YEAR		3,765		7,756
Balance brought forward at 1st August 1999		9,661		1,905
TOTAL FUNDS CARRIED FORWARD				
AT 31ST JULY 2000		<u>13,426</u>		<u>9,661</u>

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

BALANCE SHEET AT 31ST JULY 2000

	Notes	£	2000 £	£	1999 £
FIXED ASSETS					
Tangible assets	4		1,444		1,825
CURRENT ASSETS					
Debtors	5	2,940		600	
Cash at bank and in hand		12,675		14,016	
		15,615		14,616	
CREDITORS: Amounts falling due within one year	6	(3,633)		(6,780)	
NET CURRENT ASSETS			11,982		7,836
TOTAL ASSETS LESS CURRENT LIABILITIES			13,426		9,661
CAPITAL AND RESERVES					
Income and expenditure account	8		13,426		9,661
			13,426		9,661

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective March 2000).

The financial statements were approved
by the board on 23 May 2001
and signed on its behalf by

J BEAUMONT:  Directors
C MARSHALL:  Directors

The notes on pages 6 to 8 form part of these financial statements.

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2000

1 ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000) and Statements of Recommended Practice Accounting by Charities.

1.2 INCOME

Income is accounted for when received with the exception of fees for counselling and fees for courses which are accounted for when due.

1.3 DEPRECIATION

Depreciation is provided using the rates to reduce by annual instalments the cost, less estimated residual value, of the tangible assets over their estimated useful lives:-

Office Equipment	25% per annum on net book value
Leasehold Improvements	Equally over the remaining period of the lease

2 TURNOVER

The turnover for the year analysed by class of activities were:

	2000	1999
	%	%
Counselling	57.8	62.9
Courses	42.2	37.1
	<hr/> 100.0 <hr/>	<hr/> 100.0 <hr/>

3 OPERATING SURPLUS

	2000	1999
	£	£
The operating surplus is stated after charging:		
Depreciation	481	609
Auditors' remuneration	700	600
	<hr/>	<hr/>

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2000

4 TANGIBLE ASSETS

	Leasehold improvements £	Office equipment £	Total £
Cost			
At 1 August 1999	303	4,906	5,209
Additions	-	100	100
	<hr/>	<hr/>	<hr/>
At 31 July 2000	303	5,006	5,309
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 August 1999	302	3,082	3,384
Charge for year	-	481	481
	<hr/>	<hr/>	<hr/>
At 31 July 2000	302	3,563	3,865
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 July 2000	<hr/> 1	<hr/> 1,443	<hr/> 1,444
	<hr/>	<hr/>	<hr/>
At 31 July 1999	<hr/> 1	<hr/> 1,824	<hr/> 1,825
	<hr/>	<hr/>	<hr/>

5 DEBTORS

	2000 £	1999 £
Other debtors	2,940	600
	<hr/>	<hr/>
	2,940	600
	<hr/>	<hr/>

**6 CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	2000 £	1999 £
Bank overdrafts	725	-
Taxes and social security costs	472	500
Other creditors	2,436	6,280
	<hr/>	<hr/>
	3,633	6,780
	<hr/>	<hr/>

7 SHARE CAPITAL

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

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2000

8 INCOME AND EXPENDITURE ACCOUNT

	2000 £	1999 £
Retained surplus at 1 August 1999	9,661	1,905
Surplus for the financial year	3,765	7,756
Retained surplus at 31 July 2000	<u>13,426</u>	<u>9,661</u>

9 LIABILITY OF MEMBERS

At 31 July 2000 there were five (1999:five) members each of whom is liable for such sum not exceeding £1 as may be required in the event of the company being wound up.

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR COUNSELLING
FOR THE YEAR ENDED 31ST JULY 2000

	<u>2000</u>		<u>1999</u>
	£	£	£
INCOME			
Donations from clients		43,870	41,890
Grants and donations		8,161	11,737
Workshop fees		385	1,000
Sundry income		665	-
		53,081	54,627
EXPENDITURE			
Direct expenditure			
Fundraising	45		-
Administrator's salary	10,807		9,765
Director's remuneration	4,867		4,391
Coordinator's salary	3,083		3,783
Assistants and workshop fees	23		956
Supervision	14,316		13,403
Intake costs	1,117		2,022
Counsellor expenses	-		98
Counsellor insurance	937		387
	35,195		34,805
Other expenditure			
Rent of room	15,345		15,735
Telephone	832		887
Advertising	781		1,078
Repairs and replacements	19		27
Printing, postage and stationery	1,660		1,028
Accountancy and audit	1,069		988
Legal and professional	60		428
Bank charges	49		65
Depreciation	481		609
General expenses	2,333		1,397
	22,629		22,242
		57,824	57,047
		(4,743)	(2,420)
OTHER INCOME			
Interest received		648	2,697
EXCESS OF EXPENDITURE OVER INCOME		(4,095)	277

TUNBRIDGE WELLS COUNSELLING CENTRE
A company limited by guarantee and not having a share capital
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR TRAINING
FOR THE YEAR ENDED 31ST JULY 2000

	<u>2000</u>		<u>1999</u>
	£	£	£
INCOME			
Fees from students		38,680	32,222
EXPENDITURE			
Direct expenditure			
Net movement on books for resale	-		21
Training coordinator	3,561		2,878
Secretarial	2,600		2,600
Seminar tutors	16,547		15,773
Therapy advisor and students supervision	985		301
Essay marking	1,023		115
Workshops	2,627		-
Interview costs	125		-
Westminster pastoral foundation capitation fees	1,120		920
	<u>28,588</u>		<u>22,608</u>
Other expenditure			
Rent for rooms	300		588
Advertising	1,001		480
Printing, postage and stationery	196		910
General expenses	735		157
	<u>2,232</u>		<u>2,135</u>
		<u>30,820</u>	<u>24,743</u>
SURPLUS OF INCOME OVER EXPENDITURE		<u>7,860</u>	<u>7,479</u>