

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

FOR

THE TLC COUNSELLING HUB LTD

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for the year ended 31 October 2022

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**THE TLC COUNSELLING HUB LTD**

**COMPANY INFORMATION**  
**for the year ended 31 October 2022**

**DIRECTOR:** Mrs N T Bates

**REGISTERED OFFICE:** 41 Charlton Road  
Andover  
Hampshire  
SP10 3JH

**REGISTERED NUMBER:** 12278153 (England and Wales)

**ACCOUNTANTS:** Rothmans LLP  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

**BALANCE SHEET**  
**31 October 2022**

	Notes	31.10.22 £	£	31.10.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		259		406
<b>CURRENT ASSETS</b>					
Debtors	5	12,019		9,919	
Cash at bank		<u>286</u>		<u>931</u>	
		12,305		10,850	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>5,603</u>		<u>4,303</u>	
<b>NET CURRENT ASSETS</b>			<u>6,702</u>		<u>6,547</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,961		6,953
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(6,403)		(6,405)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(49)</u>		<u>(40)</u>
<b>NET ASSETS</b>			<u>509</u>		<u>508</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			500		500
Retained earnings			<u>9</u>		<u>8</u>
			<u>509</u>		<u>508</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 9 August 2023 and were signed by:

Mrs N T Bates - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 October 2022**

**1. STATUTORY INFORMATION**

The TLC Counselling Hub Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable for the provision of counselling services.

Revenue is recognised on the services provided, once the agreed services have been provided during a one to one counselling session with the client at which time the risks and rewards associated with the services provided are transferred to the client.

**Tangible fixed assets**

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

Plant and machinery etc - 25% on cost

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Debtors**

Debtors do not carry any interest and are stated at their nominal value. Appropriate allowances for estimated irrecoverable amounts are recognised in the Profit and Loss account when there is objective evidence that the asset is impaired.

**Cash and cash equivalents**

These comprise cash at bank and other short-term highly liquid bank deposits.

**Creditors**

Creditors are not interest bearing and are stated at their nominal value.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 October 2022

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

4. **TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
<b>COST</b>		
At 1 November 2021 and 31 October 2022		584
<b>DEPRECIATION</b>		
At 1 November 2021		178
Charge for year		147
At 31 October 2022		325
<b>NET BOOK VALUE</b>		
At 31 October 2022		259
At 31 October 2021		406

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.22 £	31.10.21 £
Other debtors	12,019	9,919

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

	31.10.22 £	31.10.21 £
Bank loans and overdrafts	481	478
Taxation and social security	3,215	2,869
Other creditors	1,907	956
	5,603	4,303

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.10.22 £	31.10.21 £
Bank loans	6,403	6,405
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	634	1,816

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 October 2022 and 31 October 2021:

	31.10.22 £	31.10.21 £
<b>DIRECTOR</b>		
Balance outstanding at the start of year	7,308	-
Amounts advanced	2,337	7,308
Amounts repaid	-	-
Balance outstanding at the end of year	9,645	7,308

The loan is repayable on demand and subject to interest at commercial rates.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
THE TLC COUNSELLING HUB LTD**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The TLC Counselling Hub Ltd for the year ended 31 October 2022 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of The TLC Counselling Hub Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The TLC Counselling Hub Ltd and state those matters that we have agreed to state to the director of The TLC Counselling Hub Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The TLC Counselling Hub Ltd and its director for our work or for this report.

It is your duty to ensure that The TLC Counselling Hub Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The TLC Counselling Hub Ltd. You consider that The TLC Counselling Hub Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The TLC Counselling Hub Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Rothmans LLP  
10 St Ann Street  
Salisbury  
Wiltshire  
SP1 2DN

21 September 2023

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.