
WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)

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WEST LONDON CENTRE FOR COUNSELLING
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019

Trustees

John Nuttall, Chair
Vanessa Lyus (appointed 18 July 2019)
Brendan Tarring (resigned 18 July 2019)
Verna Lyus
John Barrett, Secretary
Alis Yurddas
Digby Howard
Eliza Burrows (appointed 18 July 2019)

Company registered number

02731466

Charity registered number

1027290

Registered office

3 Glenthorne Mews 115a Glenthorne Road
Hammersmith
London
W6 0LJ

Company secretary

John Barrett

Independent Examiner

Wisteria Limited
The Grange Barn
Pikes End
Pinner
Middlesex
HA5 2EX

Patrons

Lady Julia Tugendhat

Phillip Hodson

WEST LONDON CENTRE FOR COUNSELLING
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the financial statements of the West London Centre for Counselling for the year 1 April 2018 to 31 March 2019. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on Page 1 of the financial statements.

Trustees

The Trustees who served during the period were as follows:

John Nuttall (Chair)

John Barrett (Company Secretary)

Digby Howard

Verna Lyus

Brendan Tarring (resigned 18 July 2019)

Alis Yurddas

Structure, governance and management

Constitution

The Charity is a Limited Company having no share capital and is limited by guarantee. The governing document is the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

Methods of appointment or election of Trustees

New Trustees undergo induction training to brief them on their legal obligations under charity law, the committee and decision making processes, the objectives and the financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

The Trustees may elect new members to the Board and renew membership on an annual basis. One third of the members of the Board shall retire each year and be eligible for re-election.

The key personnel of the Centre are:

Rob Bell-Cross Director and Principal Counsellor

Gaynor Phillips Clinical Co-ordinator

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Structure, governance and management (continued)

Risk management

Risks are classified under headings such as financial, premises, staff and reputation. Risk assessments are carried out in order to ascertain the likelihood of a risk event occurring, of its potential impact, and whether any cost effective mitigating action may be taken. The major risks relating to these have been identified by the Trustees relying on professional advice where appropriate and they are reviewed on a regular basis. The Organisation has adequate systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

Plans for future periods

The Trustees aim to continue to ensure the Charity carries out its objectives to the highest possible standards.

Objectives and activities

Policies and objectives

The main objective of the Centre is to provide free, professional-quality therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing additional skills training and the opportunity to expand their clinical experience. Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

All of the activities that are undertaken by the Charity are for the advancement of the objectives and are outlined above.

WEST LONDON CENTRE FOR COUNSELLING
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Strategic report

Achievements and performance

Main achievements of the Charity

The principal activity of the charity continued to be the provision of counselling and psychotherapy to people with psychological difficulties living and working in Hammersmith and Fulham. Presenting problems include anxiety, depression, relationship issues, abuse, suicidal thoughts, bereavement, alcohol and drug addiction, and living with long term health conditions. The provision of this free counselling support helps people cope with their position in their families, workplace and community.

The Centre operates from offices in Glenthorne Mews, Hammersmith and provides nine counselling rooms, and two group/training rooms in a friendly, non clinical environment. These are pleasantly decorated rooms with good seating and lighting, plants and pictures, creating an atmosphere appreciated by clients.

The Hammersmith and Fulham Clinical Commissioning Group through the Mental Health Commissioning Team contracted the Centre to provide counselling services to the Hammersmith and Fulham IAPT (Improving Access to Psychological Services) scheme.

During the year, the Centre received a total of 1,046 referrals and provided a total of 9,437 assessments and counselling sessions.

WLCC employed 7.4 full time equivalent staff. These consist of the Director and Clinical Co ordinator and part time staff such as the Supervision Manager, assessors and counsellors. All clinical staff are qualified and accredited counselling/psychotherapy practitioners. The mainstay of the Centre continues to be a team of dedicated trainee counsellors and supervisors numbering about 80 throughout the year.

The Centre provided a sound and ethical platform for the clinical training and practice of its volunteer counsellors, most of whom are advanced trainees at London's training schools. This allowed the Centre to provide a range of different counselling approaches – psychodynamic, humanistic and integrative as appropriate to the client's needs.

The Centre continued to raise funds for additional services not provided by others in the area, such as therapy groups for anger management, general anxiety, and bereavement/depression.

Client evaluation of our services demonstrated that 87% of clients felt counselling at WLCC helped them deal effectively with their problems, and 97% of clients said they would definitely return to WLCC if necessary.

WLCC continued to implement the CORE (Clinical Outcomes of Routine Evaluation) System, the standardised assessment and outcome measure for psychological therapy provision in the UK. In addition, WLCC also uses PHQ 9 (Patient Health Questionnaire) to facilitate the recognition and diagnosis of depression and GAD7 (Generalised Anxiety Disorder) as a measure for anxiety disorder.

West London Centre for Counselling (WLCC) is accredited by the British Association for Counselling and Psychotherapy.

The Centre demonstrates a high level of accessibility for BAME clients. The Centre continued to offer choice and flexibility to clients by providing evening opening hours and facilities for clients with disabilities. During the period, counselling was provided by counsellors with disabilities and from a wide range of ethnic, cultural and social backgrounds, including counsellors identifying as gay, lesbian or bi sexual. Counselling was also provided in 16 languages other than English. .

Financial review

WEST LONDON CENTRE FOR COUNSELLING
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Financial review (continued)

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

Funding for the Centre was received from one statutory source, the Hammersmith & Fulham Clinical Commissioning Group.

Incoming resources for the year totalled £387,049 (£380,127 in 2018) resulting in a surplus of £4,254 (deficit of £1,745 in 2018). The total funds carried forward were designated funds of £121,774 (2018: £145,306) and £24,291 (2018: £28,704) were general funds.

The Trustees wish to maintain the designated fund of at least 30% of annual expenditure. This will preserve continuity of operations for a manageable run-down period in the event of adverse circumstances such as sudden reductions in statutory funding. In particular this will allow WLCC to fulfil its commitment to the 12 week counselling model of counselling for its clients.

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Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

WEST LONDON CENTRE FOR COUNSELLING

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Statement of Trustees' responsibilities (CONTINUED)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees on 29 November 2019 and signed on their behalf by:

.....

John Barrett

(Company Secretary)

WEST LONDON CENTRE FOR COUNSELLING
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019

Independent Examiner's Report to the Trustees of West London Centre for Counselling ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2019.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated:

Andrew Millet BA MBA FCA

Wisteria Limited
The Grange Barn
Pike's End
Pinner
Middlesex
HA5 2EX

WEST LONDON CENTRE FOR COUNSELLING
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:				
Donations and legacies	3	9,988	9,988	14,712
Other trading activities	4	377,061	377,061	365,415
Total income		<u>387,049</u>	<u>387,049</u>	<u>380,127</u>
Expenditure on:				
Charitable activities	5	387,994	387,994	381,872
Total expenditure		<u>387,994</u>	<u>387,994</u>	<u>381,872</u>
Net movement in funds		<u>(945)</u>	<u>(945)</u>	<u>(1,745)</u>
Reconciliation of funds:				
Total funds brought forward		147,010	147,010	148,755
Net movement in funds		(945)	(945)	(1,745)
Total funds carried forward		<u><u>146,065</u></u>	<u><u>146,065</u></u>	<u><u>147,010</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 25 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
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BALANCE SHEET
AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets		-	-
Current assets			
Debtors	10	40,316	36,866
Cash at bank and in hand		220,449	136,202
		260,765	173,068
Creditors: amounts falling due within one year	11	(104,700)	(21,058)
Total assets less current liabilities		156,065	152,010
Provisions for liabilities		(10,000)	(5,000)
Total net assets		146,065	147,010
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	146,065	147,010
Total funds		146,065	147,010

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 29 November 2019 and signed on their behalf by:

John Nuttall
Chair of Trustees

The notes on pages 13 to 25 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
Cash flows from operating activities		
Net cash used in operating activities	75,331	(1,824)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	75,331	(1,824)
Cash and cash equivalents at the beginning of the year	145,118	146,942
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>220,449</u>	<u>145,118</u>

The notes on pages 13 to 25 form part of these financial statements

WEST LONDON CENTRE FOR COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. General information

West London Centre for Counselling is a private limited company by guarantee, incorporated in England and Wales, registration number 02731466. The address of the registered office is 3 Glenthorne Mews 115a Glenthorne Road, Hammersmith, London, W6 0LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West London Centre for Counselling meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

WEST LONDON CENTRE FOR COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.7 Provisions

Provisions are recognised when the Charity has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the Trustees Report under Reserves policy.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

3. Income from donations and legacies

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 201 £
Donations	8,613	8,613	14,712
Similar incoming resources	1,375	1,375	-
	<u>9,988</u>	<u>9,988</u>	<u>14,712</u>

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 201 £
Activities undertaken directly	<u>377,061</u>	<u>377,061</u>	<u>365,415</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 201 £
Direct costs	<u>387,994</u>	<u>387,994</u>	<u>381,872</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2019 £	Other costs 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Direct costs	<u>206,418</u>	<u>181,576</u>	<u>387,994</u>	<u>381,872</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Direct costs	<u>249,167</u>	<u>138,827</u>	<u>387,994</u>	<u>381,872</u>
<i>Total 2018</i>	<u>262,693</u>	<u>119,179</u>	<u>381,872</u>	

Analysis of direct costs

	Direct costs 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Wages and salaries	206,418	206,418	218,210
Pension cost	8,947	8,947	9,158
Staff expenses	470	470	1,965
Costs of securing funding	-	-	3,300
National insurance	9,926	9,926	10,466
Volunteer expenses	-	-	(64)
Supervision costs	23,406	23,406	19,658
	<u>249,167</u>	<u>249,167</u>	<u>262,693</u>

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NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

Analysis of support costs

	Direct costs	Total	<i>Total</i>
	2019	funds	<i>funds</i>
	£	2019	2018
		£	£
Office and administration costs	11,727	11,727	12,260
Database development	645	645	5,727
Premises costs	105,738	105,738	102,081
Fines and penalties	100	100	150
Cleaning expenses	4,947	4,947	4,080
Repairs and maintenance	5,000	5,000	(15,000)
Group work	1,434	1,434	1,483
Accountancy fees	4,470	4,470	4,320
Legal and professional	48	48	923
Independent examiners fee	2,800	2,800	2,537
Bank charges	-	-	60
Consultancy fees	1,918	1,918	558
	<u>138,827</u>	<u>138,827</u>	<u>119,179</u>

7. Independent examiner's remuneration

The Independent examiner's remuneration amounts to an Independent examiner fee of £2,800 (2018-£2,520), and company secretarial services of £150(2018-£-).

8. Staff costs

	2019	<i>2018</i>
	£	£
Wages and salaries	206,418	218,210
	<u>206,418</u>	<u>218,210</u>

WEST LONDON CENTRE FOR COUNSELLING
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2019	<i>2018</i>
	No.	<i>No.</i>
Volunteers	<u>7</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2018 - £NIL).

During the year ended 31 March 2019, no Trustee expenses have been incurred (2018 - £NIL).

10. Debtors

	2019	<i>2018</i>
	£	<i>£</i>
Due within one year		
Other debtors	14,079	<i>14,000</i>
Prepayments and accrued income	26,237	<i>22,866</i>
	<u>40,316</u>	<u><i>36,866</i></u>

11. Creditors: Amounts falling due within one year

	2019	<i>2018</i>
	£	<i>£</i>
Other taxation and social security	4,406	<i>3,572</i>
Other creditors	-	<i>1,035</i>
Accruals and deferred income	100,294	<i>16,451</i>
	<u>104,700</u>	<u><i>21,058</i></u>

WEST LONDON CENTRE FOR COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

12. Provisions

	Dilapidation provision £
At 1 April 2018	5,000
Additions	5,000
	<hr/> 10,000 <hr/>

WEST LONDON CENTRE FOR COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Unrestricted funds					
Designated funds					
Designated Funds	<u>118,306</u>	<u>-</u>	<u>-</u>	<u>3,468</u>	<u>121,774</u>
General funds					
General Funds	<u>28,704</u>	<u>387,049</u>	<u>(387,994)</u>	<u>(3,468)</u>	<u>24,291</u>
Total Unrestricted funds	<u><u>147,010</u></u>	<u><u>387,049</u></u>	<u><u>(387,994)</u></u>	<u><u>-</u></u>	<u><u>146,065</u></u>

WEST LONDON CENTRE FOR COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2018 £</i>
Unrestricted funds					
Designated funds					
Designated Funds	<u>115,500</u>	<u>-</u>	<u>-</u>	<u>2,806</u>	<u>118,306</u>
General funds					
General Funds	33,255	-	-	(2,806)	30,449
Unallocated amounts	-	380,127	(381,872)	-	(1,745)
	<u>33,255</u>	<u>380,127</u>	<u>(381,872)</u>	<u>(2,806)</u>	<u>28,704</u>
Total Unrestricted funds	<u>148,755</u>	<u>380,127</u>	<u>(381,872)</u>	<u>-</u>	<u>147,010</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	118,306	-	-	3,468	121,774
General funds	28,704	387,049	(387,994)	(3,468)	24,291
	<u>147,010</u>	<u>387,049</u>	<u>(387,994)</u>	<u>-</u>	<u>146,065</u>

Summary of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	115,500	-	-	2,806	118,306
General funds	33,255	380,127	(381,872)	(2,806)	28,704
	<u>148,755</u>	<u>380,127</u>	<u>(381,872)</u>	<u>-</u>	<u>147,010</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Total fund 201
Current assets	260,765	260,765
Creditors due within one year	(104,700)	(104,700)
Provisions for liabilities and charges	(10,000)	(10,000)
Total	<u>146,065</u>	<u>146,065</u>

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15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Current assets	173,068	173,068
Creditors due within one year	(21,058)	(21,058)
Provisions for liabilities and charges	(5,000)	(5,000)
Total	<u>147,010</u>	<u>147,010</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	(945)	(1,745)
Adjustments for:		
Decrease/(increase) in debtors	(12,366)	4,458
Increase in creditors	83,642	10,463
Increase in provisions	5,000	(15,000)
Net cash provided by/(used in) operating activities	<u>75,331</u>	<u>(1,824)</u>

17. Analysis of cash and cash equivalents

	2019 £	2018 £
Cash in hand	220,449	145,118
Total cash and cash equivalents	<u>220,449</u>	<u>145,118</u>

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.