

**COMPANY REGISTRATION NUMBER**  
**02731466**

**WEST LONDON CENTRE FOR COUNSELLING**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2006**

**Charity Number 1027290**



**WEST LONDON CENTRE FOR COUNSELLING  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2006**

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**WEST LONDON CENTRE FOR COUNSELLING  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

**The board of trustees**

Dr John Nuttall (Chair)  
Becky Diacono  
Digby Howard  
Brendan Tarring  
Kiran Rehinsi (elected November 2005)  
Michael Rich

**Company secretary**

Michael Rich

**General Manager**

Paul Glynn

**Registered office**

137A Coningham Road  
London  
W12 8BU

**Auditor**

Austin Michaelides Limited  
Chartered Accountants  
& Registered Auditors  
Riverbank House Business Centre  
Putney Bridge Approach  
London  
SW6 3JD

**Bankers**

HSBC  
21 Kings Mall  
King Street  
London  
W6 0QF

# **WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2006**

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2006.

### **LEGAL STATUS**

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 shown on page 1 of these financial statements. Every member of the Board of Trustees of the charity undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the management committee 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.

### **OBJECTIVES OF THE CHARITY**

The main objective of the Centre is to provide cost effective 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 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.

### **REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

The principal activity of the charity during the year was the provision of counselling and psychotherapy to people with psychological problems living or working in West London. The Centre provided a range of psychological counselling skills to deal with a variety of presenting problems from everyday anxieties to severe depression and drug addiction. Clients were referred from local GPs and hospitals, mental health centres, social services and other care charities. We also supported the training and development of our volunteer counsellors by providing additional skills training in the area of client assessment, forensic issues, workplace problems, and the counselling of people with HIV.

At its offices in Shepherd's Bush WLCC provided more than 6,000 hours of counselling to the people of West London, marking a 9% increase on the previous year. The mainstay of this service was our 80 voluntary counsellors and supervisors - an increase of 10 over the year. Funding for the Centre was provided by a wide range of both statutory and voluntary sources.

Feedback from clients, during the year, showed a high level of satisfaction, with more than 77% of respondents saying the Centre helped them significantly cope with their problems. Overall, 85% were very satisfied with the total services received at the Centre. We offered counselling in more than 12 languages with counsellors from a range of ethnic background, and clients also had the choice of gay, lesbian or bisexually identified counsellors. As well as improving disability access during this period, counselling was offered by counsellors with disabilities.

During the year, the CORE programme (Clinical Outcomes in Routine Evaluation) was fully implemented with all our clients, and this now provides the Centre with a recognised means by which the effectiveness of its work can be measured. The provisional analysis of the programme shows very positive outcomes from the Centre's services and we await more detailed analysis.

### **RESERVES POLICY AND RISK REVIEW**

West London Centre for Counselling has adopted a reserves policy which it believes will ensure the ability of the charity to meet its obligations in the event of closure or other adverse circumstances.

Therefore, as the Centre offers a standard 12-week programme of counselling, the trustees have elected to maintain a reserve equal to approximately 3 months running costs. These reserves are drawn from income funds.

The Board of Trustees continually assesses the major risks to which the charity is exposed. Regular review meeting of the General Manager and Trustees help manage and mitigate the risks the charity faces, which mainly concern the continuity of funding and the quality of clinical provision. Close relationships with fund providers such as the local Primary Care Trusts, Local Authorities, and other charitable trusts, helps to minimise funding difficulties and ensure that the service runs smoothly and efficiently.

This Service is accredited by the British Association for Counselling and Psychotherapy and supported by a Clinical Advisory Panel that consists of professionals in the mental health field - Dr Jose Catalan, Consultant Psychiatrist at the Chelsea and Westminster Hospital; and Patti Wallace, Senior Lecturer in Counselling and Psychotherapy at University of Surrey, Roehampton

## **RESULTS**

During the year, incoming resources increased by £11,433 to £224,692 and a surplus was made of £2,500 (2005: deficit of £13,602) which was increased by the release of a £6,000 provision following the agreement of new lease at Conningham Road. Total funds carried forward are £62,808, of which £43,500 is in a designated fund to preserve continuity of operations in the event of adverse circumstances.

Principal funding sources are set out in Note 2 to these financial statements and the expenditure, the effect of which is summarised above, is set out in note 3. In any given year the charity aims to break even.

## **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Dr John Nuttall (Chair)  
Becky Diacono  
Digby Howard  
Brendan Tarring  
Michael Rich  
Sussanah Lopez (retired June 2005)  
Kiran Rehinsi (elected November 2005)

## **TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 1985. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITOR**

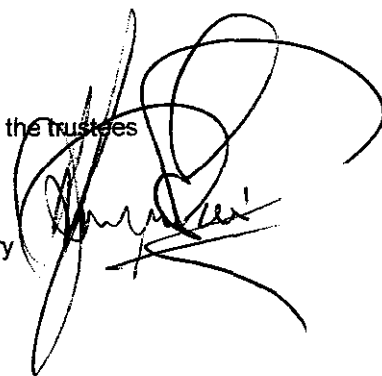
A resolution to re-appoint Austin Michaelides Limited as auditor for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

Registered office:  
137A Coningham Road  
London  
W12 8BU

Approved by the trustees on October 31, 2006

Signed by order of the trustees

MICHAEL RICH  
Company Secretary

A large, stylized handwritten signature in black ink, likely belonging to Michael Rich, the Company Secretary.

**WEST LONDON CENTRE FOR COUNSELLING  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST  
LONDON CENTRE FOR COUSELLING**

**YEAR ENDED 31 MARCH 2006**

We have audited the financial statements of West London Centre for Counselling for the year ended 31 March 2006 on pages 6 to 11 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS**

The responsibilities of the trustees (who also act as directors of West London Centre for Counselling for the purposes of company law) for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Responsibilities of the Trustees on page 2.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, and whether the information given in the Trustees Annual Report is consistent with the financial statements. We also report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding remuneration of the trustees and other transactions is not disclosed.

We read other information contained in the Trustees Annual Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable 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, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2006 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees Annual Report is consistent with the financial statements.

*Austin Michaelides Ltd*

AUSTIN MICHAELIDES LIMITED  
Chartered Accountants  
& Registered Auditors

Riverbank House Business Centre  
Putney Bridge Approach  
London  
SW6 3JD

November 23, 2006



# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH, 2006

	Notes	Unrestricted Funds 2006 £	Restricted Funds 2006 £	Total Funds 2006 £	Total Funds 2005 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Activities for generating funds</i>					
Room hire and other income		7,292	0	7,292	10,932
Investment income		1,378	0	1,378	1,730
<b>Incoming resources from charitable activities:</b>					
Grants receivable	2	158,221	57,800	216,021	200,597
<b>Total incoming resources</b>		<u>166,892</u>	<u>57,800</u>	<u>224,692</u>	<u>213,259</u>
<b>Resources expended</b>	3				
<b>Costs of generating funds</b>	3	15,900		15,900	11,950
<b>Charitable activities</b>	3	147,611	57,800	205,411	213,898
<b>Release of property maintenance provision</b>	3, 9	(6,000)		(6,000)	0
<b>Governance costs</b>	3	881		881	1,013
<b>Total resources expended</b>		<u>158,392</u>	<u>57,800</u>	<u>216,192</u>	<u>226,861</u>
<b>Net movement in funds</b>		<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>(13,602)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		43,694	10,614	54,308	67,910
<b>Total funds carried forward</b>		<u><b>52,194</b></u>	<u><b>10,614</b></u>	<u><b>62,808</b></u>	<u><b>54,308</b></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## BALANCE SHEET

YEAR ENDED 31 MARCH, 2006

	Notes	2006		2005
		£	£	£
<b>Current Assets</b>				
Debtors	7	8,319		400
Cash at bank and in hand		<u>75,909</u>		<u>62,299</u>
			84,228	<u>62,699</u>
Creditors: amount falling due within one year	8	(21,420)		(2,391)
<b>Net current Assets</b>			62,808	60,308
<b>Provisions for liabilities</b>				
Other provisions	9		-	(6,000)
<b>Net assets</b>			<u><u>62,808</u></u>	<u><u>54,308</u></u>
 <b>Unrestricted funds</b>	 10			
Designated funds		43,500		43,500
Other charitable funds		<u>8,694</u>		<u>194</u>
			52,194	<u>43,694</u>
<b>Restricted Funds</b>	10		10,614	10,614
<b>Total Funds</b>			<u><u>62,808</u></u>	<u><u>54,308</u></u>

Approved by the management committee on October 31, 2006 and signed on its behalf by

  
DR J NUTTALL  
Chair of Trustees

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### a Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005

#### b Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- \* Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- \* Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### c 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. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- \* Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- \* Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.
- \* Investment income is included when receivable.
- \* Incoming resources from charitable trading activity are accounted for when earned.
- \* Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### **d Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- \* Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

- \* Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- \* Government costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit 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. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 4.

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### 2 Incoming Resources from Activities to further the Charity's Objects

	Unrestricted	Restricted	2006 Total	2005 Total
	£	£	£	£
Hammersmith & Fulham Local Authority	53,032		53,032	51,738
Hammersmith & Fulham PCT	57,426		57,426	42,138
Ealing, Hammersmith & Hounslow Health Authority (HIV Grant)	23,138		23,138	29,076
Community Fund		33,050	33,050	27,242
Other charitable trusts	24,626	24,750	49,376	43,250
Miscellaneous donations				7,153
	<b>158,221</b>	<b>57,800</b>	<b>216,021</b>	<b>200,597</b>

### 3 Total Resources Expended

	Basis of allocation	Fundraising activities	Unrestricted charitable activities	Restricted Charitable activities	Governance	2006 Total	2005 Total
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff Costs	Direct		77,900	50,900		128,800	131,950
Volunteer Expenses	Direct		3,346	2,000		5,346	6,857
Supervision costs	Direct		14,690	4,900		19,590	18,097
Audit fees	Direct				881	881	1,013
Fundraising costs	Direct	15,900				15,900	11,950
<b>Support Costs allocated to activities</b>							
Premises	Floor area		37,196			37,196	36,534
Office and administration costs	Usage		6,618			6,618	12,891
Communications	Usage		2,630			2,630	1,954
Consultancy	Usage		1,268			1,268	2,083
Legal & Professional	Usage		3,938			3,938	3,522
Bank Charges	Usage		24			24	10
Release of cyclical property provision			(6,000)			(6,000)	-
<b>Total resources expended</b>		<b>15,900</b>	<b>141,611</b>	<b>57,800</b>	<b>881</b>	<b>216,192</b>	<b>226,861</b>

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### 4 Net Incoming Resources for the Year

This is stated after charging:

	2006 £	2005 £
Auditors' remuneration	<u>881</u>	<u>1,013</u>

### 5 Staff Costs and Numbers

Staff costs were as follows:

	2006 £	2005 £
Salaries and wages	112,418	113,610
Social security costs	11,073	11,329
Other pension costs	4,739	7,011
Total	<u>128,230</u>	<u>131,950</u>

No employee received emoluments in excess of £60,000.

The average number of staff employed by the charity during the financial year was:

	2006 No.	2005 No.
	<u>5</u>	<u>5</u>

### 6 Trustee remuneration and related party transactions

No Trustees received any remuneration during the year and no trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2005 - nil)

Travel costs amounting to £45 were reimbursed to one trustee for work as a volunteer counsellor.

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### 7 Debtors

	2006 £	2005 £
Other debtors		400
Prepayments	8,319	
Total	<u>8,319</u>	<u>400</u>

### 8 Creditors: Amounts due within one year

	2006 £	2005 £
Trade creditors	20,539	1,510
Accruals	881	881
Total	<u>21,420</u>	<u>2,391</u>

### 9 Other provisions

	2006 £	2005 £
Other provisions	-	6,000
Total	<u>-</u>	<u>6,000</u>

Following the agreement of a new lease at 137a Conningham Road this provision has been released.

# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### 10 Analysis of Net Assets Between Funds

	Other charitable Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Current assets	30,114	43,500	10,614	84,228
Current Liabilities	(21,420)	0		(21,420)
Provisions				0
Net assets at 31 March 2006	<u>8,694</u>	<u>43,500</u>	<u>10,614</u>	<u>62,808</u>

### 11 Movements in Funds

	At 1 April 2005 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2006
<b>Restricted Funds:</b>					
Funds restricted for use in specific posts and projects	10,614	57,800	(57,800)		10,614
Total restricted funds	<u>10,614</u>	<u>57,800</u>	<u>(57,800)</u>	<u>0</u>	<u>10,614</u>
<b>Unrestricted funds:</b>					
Designated fund	43,500				43,500
Other charitable funds	194	166,892	(158,392)		8,694
Total Unrestricted funds	<u>43,694</u>	<u>166,892</u>	<u>(158,392)</u>	<u>0</u>	<u>52,194</u>
Total funds	<u>54,308</u>	<u>224,692</u>	<u>(216,192)</u>	<u>0</u>	<u>62,808</u>

### Purposes of restricted funds

Restricted funds received are specified to be used to fund additional staff and supervisory resources which allow the charity to extend its level of operations.



# WEST LONDON CENTRE FOR COUNSELLING COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH, 2006

### **11 Movements in Funds**

#### **Purposes of designated funds**

The purpose of the designated fund is to provide reserves for the organisation to continue to deliver counselling programmes for approximately three months in the event of closure or adverse circumstances, in line with the stated risk and reserves policy.

*The Trustees consider that the value of the designated fund carried forward is sufficient to meet the reserves policy set out in the Trustees' Report.*

### **12 Company limited by guarantee**

The charity is a limited company having no share capital and is limited by guarantee. The total number of such guarantees at March 31, 2006 was 6 (2005 - 7).