
WEST LONDON CENTRE FOR COUNSELLING
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

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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 COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2016**

Trustees	Digby Howard John Nuttall, Chair Kiran Rehinsi Brendan Tarring John Barrett Alis Yurddas Verna Lyus
Company registered number	02731466
Charity registered number	1027290
Registered office	3 Glenthorne Mews 115 Glenthorne Road Hammersmith London W6 0LJ
Company secretary	John Barrett
Independent auditors	Landau Morley LLP Chartered Accountants & Statutory Auditor York House Empire Way Wembley Middlesex HA9 0FQ
Bankers	HSBC Bank Plc 21 King's Mall King Street London W6 0QF

WEST LONDON CENTRE FOR COUNSELLING
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2016

The Trustees, who are also Directors for the purposes of Company law, present their report and the financial statements of the company for the year ended 31 March 2016.

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.

The Trustees

The Trustees who served during the period were as follows:

John Nuttall (Chair)
John Barrett (Company Secretary)
Digby Howard
Verna Lyus
Brendan Tarring
Kiran Rehinsi
Alis Yurddas

Structure, Governance and Management

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.

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

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.

Objectives and Activities

The main objective of the Centre is to provide free, professional-quality therapeutic counselling to people living or

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

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.

Public Benefit

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.

Achievements and Performance

The principal activity of the charity during the year 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 problems, sexual and physical abuse, suicidal thoughts, bereavement, alcohol and drug addiction, and HIV. The provision of this free counselling support to individuals helps them to maintain their position in their family, workplace and within the community.

West London Centre for Counselling (WLCC) is a British Association for Counselling and Psychotherapy accredited service.

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 much appreciated by clients.

In October 2015 a professionally led symposium on "Trauma" was held at Regent's University.

The Hammersmith and Fulham Clinical Commissioning Group, through the Mental Health Commissioning Team, contracted with the Centre to provide counselling services to the Hammersmith and Fulham IAPT (Improving Access to Psychological Services) scheme, Back on Track. In addition, the Centre received referrals from sexual health clinics and accepted self-referrals for individuals for its HIV/sexual health service, which is funded by the tri-borough public health service.

During the year, the Centre received a total of 1,270 referrals and was able to offer a total of 9,562 assessments and counselling sessions.

WLCC employed the equivalent of seven full-time staff. These consist of two full-time staff (the Director and Principal Counsellor and Clinical Co-ordinator) and other part-time staff such as Counsellor Co-Ordinator, Supervision Manager and professional assessors. All staff are qualified and accredited counselling/psychotherapy practitioners. The mainstay of the Centre continues to be a team of 80 dedicated trainee counsellors and supervisors.

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

The Centre continues to raise charitable funds for additional services, not provided by others in the area, such as therapy groups for anger management (men and women), general anxiety/depression, bereavement and long-term health conditions/HIV survival.

Client evaluation of our services demonstrated that 66% of clients felt that the counselling at WLCC significantly

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

helped them deal effectively with their problems and more than 97% of clients said they would definitely return to WLCC if necessary.

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

WLCC has met all end of year targets for finishing the course of treatment, recovery rates, reliable change and waiting times.

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 12 languages other than English.

Financial Review

Funding for the Centre was received from two statutory sources, with the Clinical Commissioning Group being the most significant contributor, along with additional funding from Hammersmith and Fulham – HIV/Sexual Health Commissioning.

Income for the year totalled £412,366 (£433,660 in 2015) resulting in a deficit of £11,955 (£19,157 surplus in 2015). The total funds carried forward were £130,098 in designated funds and £64,149 in unrestricted reserves.

The Trustees wish to maintain a designated fund of 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.

Plans for Future Periods

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

Trustees' Responsibilities Statement

The Trustees (who are also the Directors of the West London Centre for Counselling (a Company Limited by Guarantee) for the purposes of Company Law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Directors 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 charitable company and of the income and expenditure of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; observe the methods and principles in the Charities SORP;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Directors is aware at the time of approving the trustees' annual report:

- there is no relevant information of which the company's auditors are unaware, and
- the Directors 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.

This report was approved by the Trustees on 27 October 2016 and signed on their behalf by:



John Barrett
Company Secretary

WEST LONDON CENTRE FOR COUNSELLING
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST LONDON CENTRE FOR COUNSELLING

We have audited the financial statements of West London Centre for Counselling for the year ended 31 March 2016 set out on pages 8 to 18. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 145 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST LONDON CENTRE FOR
COUNSELLING**

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic report.

Landau Morley LLP

Chartered Accountants & Statutory Auditor

York House
Empire Way
Wembley
Middlesex
HA9 0FQ

Date: 21TH NOVEMBER 2016

Landau Morley LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

WEST LONDON CENTRE FOR COUNSELLING
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
INCOME FROM:					
Donations and legacies	2	11,978	-	11,978	13,507
Charitable activities	5	396,916	-	396,916	417,283
Other trading activities	3	3,472	-	3,472	2,860
Investments	4	-	-	-	10
TOTAL INCOME		412,366	-	412,366	433,660
EXPENDITURE ON:					
Raising funds		4,325	-	4,325	6,125
Charitable activities		419,996	-	419,996	408,378
TOTAL EXPENDITURE		424,321	-	424,321	414,503
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(11,955)	-	(11,955)	19,157
Transfers between Funds	13	4,600	(4,600)	-	-
NET INCOME / (EXPENDITURE)		(7,355)	(4,600)	(11,955)	19,157
RECONCILIATION OF FUNDS:					
Total funds brought forward		201,602	4,600	206,202	187,045
TOTAL FUNDS CARRIED FORWARD		194,247	-	194,247	206,202

All activities relate to continuing operations.

The notes on pages 11 to 18 form part of these financial statements.

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REGISTERED NUMBER: 02731466

**BALANCE SHEET
AS AT 31 MARCH 2016**

	Note	£	2016 £	£	2015 £
CURRENT ASSETS					
Debtors	11	33,100		32,336	
Cash at bank and in hand		174,062		181,931	
		<u>207,761</u>		<u>214,267</u>	
CREDITORS: amounts falling due within one year	12	(13,614)		(8,066)	
NET CURRENT ASSETS			<u>194,247</u>		<u>206,202</u>
NET ASSETS			<u>194,247</u>		<u>206,202</u>
CHARITY FUNDS					
Restricted funds	13	-			4,600
Unrestricted funds	13		<u>194,247</u>		<u>201,602</u>
TOTAL FUNDS			<u>194,247</u>		<u>206,202</u>

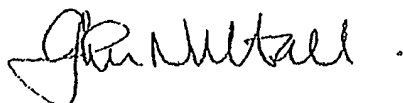
The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 145 of the Charities Act 2011.

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

The financial statements were approved by the Trustees on 27 October 2016 and signed on their behalf, by:

John Nuttall

The notes on pages 11 to 18 form part of these financial statements.



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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016

	Note	2016 £	2015 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	15	(7,279)	26,068
Change in cash and cash equivalents in the year		(7,279)	26,068
Cash and cash equivalents brought forward		181,931	155,863
Cash and cash equivalents carried forward	16	174,652	181,931

WEST LONDON CENTRE FOR COUNSELLING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), 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.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1.

1.3 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 company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.5 Income

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

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

1.6 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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 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.

1.9 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.

1.10 Liabilities and provisions

Liabilities 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 company 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 within interest payable and similar charges.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

1. ACCOUNTING POLICIES (continued)

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Donations	11,978	-	11,978	13,507

In 2015, of the total income from donations and legacies, £13,507 was to unrestricted funds and £ NIL was to restricted funds

3. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Room hire and other income	3,472	-	3,472	2,860

In 2015, of the total income from other trading activities, £2,860 was to unrestricted funds and £ NIL was to restricted funds.

4. INVESTMENT INCOME

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Bank interest receivable	-	-	-	10

In 2015, of the total investment income, £ 10 was to unrestricted funds and £ NIL was to restricted funds.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Activities undertaken directly	396,916	-	396,916	417,283

Grants receivable during the year included amounts receivable from the following:

	2016 £	2015 £
Hammersmith & Fulham Local Authority	-	26,667
Hammersmith & Fulham Clinical Commissioning Group	365,415	365,415
Hammersmith & Fulham - HIV/Sexual Health	31,501	25,201
Total	396,916	417,283

6. DIRECT COSTS

	Activities undertaken directly £	Total 2016 £	Total 2015 £
Volunteer expenses	8,788	8,788	9,881
Supervision costs	28,475	28,475	30,504
Advertising and publicity	5,005	5,005	6,125
Staff expenses	1,170	1,170	400
Wages and salaries	248,266	248,266	233,879
National insurance	14,495	14,495	14,700
Pension cost	7,354	7,354	7,230
	313,553	313,553	302,719

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**NOTES TO THE FINANCIAL STATEMENTS
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7. SUPPORT COSTS

	Activities undertaken directly £	Total 2016 £	Total 2015 £
Fundraising costs	2,709	2,709	1,053
Premises costs	78,596	78,596	77,733
Group work	862	862	1,475
Office and administration costs	15,110	15,110	15,962
Cleaning costs	973	973	1,134
Bank charges	8	8	17
Professional fees	548	548	534
Staff recruitment	-	-	195
Audit fees	3,317	3,317	3,236
Accountancy fees	4,320	4,320	4,320
	<u>106,443</u>	<u>106,443</u>	<u>105,659</u>

Support costs include governance costs of £7,637 (2015: £7,556).

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

9. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £3,317 (2015 - £3,236), and other services of £NIL (2015 £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

10. STAFF COSTS

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	248,266	233,879
Social security costs	14,495	14,700
Other pension costs	7,354	7,230
	270,115	255,809
	270,115	255,809

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

2016 No.	2015 No.
8	8

Average headcount expressed as a full time equivalent:

2016 No.	2015 No.
8	8

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

11. DEBTORS

	2016 £	2015 £
Other debtors	14,000	14,000
Prepayments and accrued income	19,109	18,336
	33,109	32,336
	33,109	32,336

12. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Other taxation and social security	10,182	4,945
Accruals and deferred income	3,332	3,120
	13,514	8,065
	13,514	8,065

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

13. SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Carried Forward £
Designated funds	-	-	-	130,098	130,098
General funds	201,602	412,366	(424,321)	(125,498)	64,149
	<u>201,602</u>	<u>412,366</u>	<u>(424,321)</u>	<u>4,600</u>	<u>194,247</u>
Restricted funds	4,600	-	-	(4,600)	-
	<u>206,202</u>	<u>412,366</u>	<u>(424,321)</u>	<u>-</u>	<u>194,247</u>

Designated funds comprise funds which are required to cover 30% of predicted annual expenditure.

14.

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Current assets	207,761	-	207,761	214,267
Creditors due within one year	(13,514)	-	(13,514)	(8,065)
	<u>194,247</u>	<u>-</u>	<u>194,247</u>	<u>206,202</u>

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016 £	2015 £
Net (expenditure)/income for the year (as per Statement of financial activities)	(11,955)	19,157
Adjustment for:		
(Increase)/decrease in debtors	(773)	6,227
Increase in creditors	5,449	684
Net cash (used in)/provided by operating activities	<u>(7,279)</u>	<u>26,068</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2016 £	2015 £
Cash in hand	174,652	181,931
Total	174,652	181,931

17. FIRST TIME ADOPTION OF FRS 102

It is the first year that the company has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2015 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2014. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

The policies applied under the company's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.