

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Trustees' Responsibilities Statement	5
Independent Examiner's Report	6 - 7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 19

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2018

Company registered number

02731466

Charity registered number

1027290

Registered office

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

Trustees

John Nuttall
Digby Jamie Howard
Brendan Tarring
Verna Lyus
John Barrett
Alis Asli Yurddas
Kiran Kaur Rehinsi (resigned 27 April 2017)

Patrons

Julia Tugendhat
Phillip Hodson

Company secretary

John Barrett

Independent Examiner

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements of the Charity for the year 1 April 2017 to 31 March 2018.

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

John Nuttall (Chair)
John Barrett (Company Secretary)
Digby Howard
Verna Lyus
Brendan Tarring
Alis Asli Yurddas
Kiran Kaur Rehinsi (resigned 27 April 2017)

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.

Method of appointment or election of Trustees

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

Policies adopted for the induction and training 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.

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Organisation has adequate systems in place accompanied by proper insurance cover which are considered adequate to mitigate major risks.

Objectives and Activities

Objects and aims

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.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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 living with long term health conditions. 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.

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.

During the year, the Centre received a total of 1,195 referrals (2017: 1,194) and was able to offer a total of 8,813 (2017: 9562) assessments and counselling sessions.

WLCC employed the equivalent of 6.5 full-time staff. These consist of two part-time staff (the Director and Principal Counsellor and Clinical Co-ordinator) and other 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 76 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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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 (for men), general therapy, and bereavement/depression.

Client evaluation of our services demonstrated that 71% of client felt that the counselling at WLCC significantly helped them deal effectively with their problems and 100% 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 continues 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

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

Incoming resources for the year totalled £380,127 (2017: £385,909) resulting in a deficit of £1,745 (2017: £45,492). The total funds carried forward were designated funds*, and £28,704 (2017: £33,255) in unrestricted reserves.

*The Trustees wish to maintain the designated fund of 30% of annual expenditure being £118,306 (2017: £115,500). 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.

Plan for future periods

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

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on 11 December 2018 and signed on their behalf by:



.....
John Barrett
Company Secretary

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

**TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018**

The Trustees (who are also directors of West London Centre for Counselling for the purposes of company law) are responsible for preparing the Trustees' 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018

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 2018.

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 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.

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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can 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)].

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

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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.



Signed:

Dated: 19 December 2018

Andrew Millet FCA

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

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

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:				
Donations and legacies	2	14,712	14,712	12,134
Charitable and other trading activities	3	365,415	365,415	373,775
Total income		380,127	380,127	385,909
Expenditure on:				
Raising funds, Charitable activities and other expenditure		381,872	381,872	431,401
Total expenditure		381,872	381,872	431,401
Net expenditure		(1,745)	(1,745)	(45,492)
Net movement in funds		(1,745)	(1,745)	(45,492)
Reconciliation of funds:				
Total funds brought forward		148,755	148,755	194,247
Total funds carried forward		147,010	147,010	148,755

The notes on pages 11 to 19 form part of these financial statements.

WEST LONDON CENTRE FOR COUNSELLING
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02731466

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	£	2018 £	£	2017 £
Current assets					
Debtors	9	36,866		32,408	
Cash at bank and in hand		136,202		146,942	
		<u>173,068</u>		<u>179,350</u>	
Creditors: amounts falling due within one year	10	<u>(21,058)</u>		<u>(10,595)</u>	
Net current assets			<u>152,010</u>		<u>168,755</u>
Total assets less current liabilities			<u>152,010</u>		<u>168,755</u>
 Provisions for Liabilities	11		<u>(5,000)</u>		<u>(20,000)</u>
Net assets			<u>147,010</u>		<u>148,755</u>
Charity Funds					
Unrestricted funds	12		<u>147,010</u>		<u>148,755</u>
Total funds			<u>147,010</u>		<u>148,755</u>

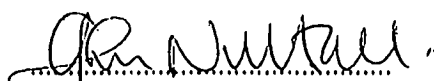
The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees considers that the Charity 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 Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the Trustees on 11 December 2018 and signed on their behalf, by:


John Nuttall
Trustee

The notes on pages 11 to 19 form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash used in operating activities	14	<u>(1,824)</u>	<u>(27,709)</u>
Change in cash and cash equivalents in the year		(1,824)	(27,709)
Cash and cash equivalents brought forward		<u>146,942</u>	<u>174,651</u>
Cash and cash equivalents carried forward	15	<u><u>145,118</u></u>	<u><u>146,942</u></u>

The notes on pages 11 to 19 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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 Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 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.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies (continued)

1.4 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters.

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

1.5 Turnover

Turnover comprises revenue recognised by the Charity in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.6 Interest receivable

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

1.7 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.

1.8 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.

1.9 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 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 within interest payable and similar charges.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies (continued)

1.10 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.

1.11 Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

1.12 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 notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations and gift aid reclaim	14,712	14,712	12,134

In 2017, of the total income from donations and legacies, £12,134 was to unrestricted funds and £nil was to restricted funds.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

3. Income from charitable activities and other trading activities

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Charity trading income			
Other trading activities	-	-	2,060
Activities undertaken directly	365,415	365,415	371,715
	<u>365,415</u>	<u>365,415</u>	<u>373,775</u>
 Net income from income from charitable activities and other trading activities	 <u>365,415</u>	 <u>365,415</u>	 <u>373,775</u>

In 2017, of the total income from other trading activities, £12,134 was to unrestricted funds and £nil was to restricted funds.

4. Direct costs

	Direct costs £	Total 2018 £	Total 2017 £
Staff expenses	1,965	1,965	2,520
Supervision costs	19,658	19,658	27,470
Marketing and publicity	-	-	3,600
Costs of securing funding	3,300	3,300	3,600
Volunteer expenses	(64)	(64)	5,999
Wages and salaries	218,210	218,210	234,171
National insurance	10,466	10,466	11,884
Pension cost	9,158	9,158	10,970
	<u>262,693</u>	<u>262,693</u>	<u>300,214</u>
 <i>Total 2017</i>	 <u>300,214</u>	 <u>300,214</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

5. Support costs

	Direct costs	Total	Total
	£	2018	2017
	£	£	£
Cleaning expenses	4,080	4,080	1,256
Repairs and maintenance	(15,000)	(15,000)	20,000
Consultancy fees	558	558	-
Fines and penalties	150	150	-
Audit fees	-	-	3,364
Accountancy fees	4,320	4,320	4,860
Independent examiners fee	2,537	2,537	2,220
Legal and professional fees	923	923	15
Office and administration costs	12,260	12,260	13,969
Bank charges	60	60	25
Premises costs	102,081	102,081	77,927
Group work	1,483	1,483	1,527
Fundraising costs	-	-	789
Database development	5,727	5,727	5,235
	<u>119,179</u>	<u>119,179</u>	<u>131,187</u>
<i>Total 2017</i>	<u>131,187</u>	<u>131,187</u>	

Support costs include governance costs of £6,857 (2017: £7,080)

6. Net income/(expenditure)

This is stated after charging:

	2018	2017
	£	£
Pension costs	<u>9,158</u>	<u>10,970</u>

No trustees, nor any persons connected with them, have received any remuneration from the charity during year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,520 (2017 - £2,220)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

8. Staff costs

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	218,210	234,171
Social security costs	10,466	11,884
Other pension costs	9,158	10,970
	<u>237,834</u>	<u>257,025</u>

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

	2018 No.	2017 No.
Average headcount expressed as full time equivalent	7	8

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

9. Debtors

	2018 £	2017 £
Other debtors	14,000	14,000
Prepayments and accrued income	22,866	18,408
	<u>36,866</u>	<u>32,408</u>

10. Creditors: Amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	3,572	4,269
Other creditors	1,035	895
Accruals and deferred income	16,451	5,431
	<u>21,058</u>	<u>10,595</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

11. Provisions

	Provisions 1 £
At 1 April 2017	20,000
Additions	(15,000)
At 31 March 2018	<u>5,000</u>

12. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
Designated funds					
Designated Fund	130,098	-	(18,598)	4,000	115,500
General funds					
General Fund 1	64,149	385,909	(412,803)	(4,000)	33,255
Total Unrestricted funds	194,247	385,909	(431,401)	-	148,755
Total of funds	<u>194,247</u>	<u>385,909</u>	<u>(431,401)</u>	<u>-</u>	<u>148,755</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

Summary of funds - current 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>

Summary of funds - prior year

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
Designated funds	130,098	-	(18,598)	4,000	115,500
General funds	64,149	385,909	(412,803)	(4,000)	33,255
	<u>194,247</u>	<u>385,909</u>	<u>(431,401)</u>	<u>-</u>	<u>148,755</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2017 £</i>	<i>Total funds 2017 £</i>
Current assets	179,350	179,350
Creditors due within one year	(10,595)	(10,595)
Provisions for liabilities and charges	(20,000)	(20,000)
	<u>148,755</u>	<u>148,755</u>

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

	2018 £	2017 £
Net expenditure for the year (as per Statement of Financial Activities)	(1,745)	(45,492)
Adjustment for:		
Decrease in debtors	4,458	701
Increase/(decrease) in creditors	10,463	(2,918)
Increase in provisions	(15,000)	20,000
Net cash used in operating activities	<u>(1,824)</u>	<u>(27,709)</u>

15. Analysis of cash and cash equivalents

	2018 £	2017 £
Cash in hand	145,118	146,942
Total	<u>145,118</u>	<u>146,942</u>