

REGISTERED COMPANY NUMBER: 02334448 (England and Wales)
REGISTERED CHARITY NUMBER: 800988

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
THE DOVER COUNSELLING CENTRE**

McCabe Ford Williams
Chartered Accountants and Statutory Auditors
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

THE DOVER COUNSELLING CENTRE

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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THE DOVER COUNSELLING CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

TRUSTEES	Ms P S Brown (resigned 27.2.21) Mr D N R Foley Ms N E G Hodgkinson Dr W T Moses MBE (Chairman) Mrs L Soliman Mr S L Weaver Ms P Vernieuve
REGISTERED OFFICE	Horizon House Gordon Road Whitfield DOVER Kent CT16 2ET
REGISTERED COMPANY NUMBER	02334448 (England and Wales)
REGISTERED CHARITY NUMBER	800988
AUDITORS	McCabe Ford Williams Chartered Accountants and Statutory Auditors Charlton House Dour Street DOVER Kent CT16 1BL

THE DOVER COUNSELLING CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the organisation is to provide counselling, consultancy, training and educational services to individuals, families and professional workers to the benefit of the community.

Focus of our work

The past year has continued to be a difficult time for many of our clients. We have continued to ensure our services have been available throughout lockdowns and easing of restrictions remaining faithful to our vision and ethos.

- To provide a counselling and consultancy service for individuals and families
- To provide a counselling and consultancy service to professional workers and employers
- To provide education and training to professional workers and employers.

The very challenging and uncertain environment in which we worked last year has highlighted the dedication and commitment of the staff who comprise The Dover Counselling Centre.

Improving Access to Psychological Therapies (IAPT)

Dover Counselling Centre has been delivering an IAPT programme since 2012. As part of the national programme, we provide a range of evidence-based, NICE recommended therapies alongside Cognitive Behavioural Therapy (CBT) to ensure service users can benefit from a range of treatment options suited to their needs.

Employer Services

As an established provider of counselling and wellbeing support to organisations, we also provide training, supervision, conflict resolution and trauma support to businesses all designed to enable staff to work healthily and confidently.

There continues to be significant interest in workplace wellbeing and DCC has a role to ensure that such activities are facilitated.

Community Service

The truth is that for people who are affected by mental illness, they often find it hard to get the support they need, with many people being told they are too unwell to be supported by just their GP or IAPT, but not ill enough to get the specialist help they need.

Our community service aims to fill this gap, by offering sessions that are provided at low cost, and we offer a minimal number of subsidised or free places.

THE DOVER COUNSELLING CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

OBJECTIVES AND ACTIVITIES

Evaluating the services

In order to help us evaluate our services we seek feedback from our clients and customers.

This can be done through a variety of means - in counselling it is usually at the end of therapy, when clients can be asked about how satisfied they were with the service. There is not any one generic standard measure used, but the one that is used throughout IAPT is the patient experience questionnaire.

Client satisfaction represents a fundamental benchmark for good practice. Also, allowing clients to record their dissatisfaction, and make suggestions for improvement of services, is part of the ethical approach that DCC adopts when monitoring and evaluating its activities.

Written feedback from clients has been good and trustees were pleased to receive the following typical comments:

"Thank you for your help and understanding. I felt able to discuss my inner feelings and worries, that I was being listened to without judgement and was given specific help in how to handle my thoughts and hopefully move forward. It is also good to know that self-referral is an option in the future. Thank you."

"This service has really helped me through a very difficult time, and I cannot speak highly enough of ***. Ideally, I wish the sessions had started more quickly but I understand that the service is under pressure."

"A great service, thank you. I was given a quick response to my initial contact which was reassuring. Online sessions were informative and calls and follow up contact have been helpful and given with empathy and understanding to my worries and concerns."

Public benefit

The Trustees confirm that they have complied with their duty as prescribed in the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Review of activities

COVID-19

As we entered the 2020/21 financial year, staff settled into the routine of working a hybrid arrangement - with home and office working transitioning smoothly.

DCC successfully navigated the first peak of coronavirus and coped well with the demand created by the virus. However 2020/21 saw significant additional new demand for mental health services from those affected by the economic, social and loss of life factors associated with COVID-19. This is in addition to pent up demand from those who have, for a range of reasons, not accessed help during the early stages of the pandemic and referrals involving more complexity, and more clients with multiple issues to deal with, meant stretch and strain for our operations.

People

2020/21 priorities were to continue to support our workforce in the aftermath of COVID-19 in relation to their wellbeing and their leadership capacity.

In October 2021, two members of the team qualified as our first 'home grown' Psychological Wellbeing Practitioners (PWP) and another trainee graduated as a High Intensity Therapist (HIT).

Currently the training costs for IAPT training for PWPs and HITs are significantly supported by Health Education England who have committed to funding for 2022 and we have three trainee PWPs and five trainee HITs who should be qualified by September 2022.

Working with the Adult Education CAPCAB (Counselling and Psychotherapy Central Awarding Body) we have been offering student placements for people who are undertaking training at diploma, degree, or master's level in counselling and psychotherapy. This year saw four students successfully complete their training and become qualified counsellors.

THE DOVER COUNSELLING CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

Commercial and community work - Inspire Compassion

The trustees strategic planning meeting in October 2020 agreed that activity previously referred to as Community Counselling and Employer Counselling within Dover Counselling Centre was rebranded as a separate service for DCC called Inspire Compassion. This has led to the creation of a team focused on generating new customers and income across our main markets and products. Thus reducing the reliance on income from the NHS IAPT contract. The change has already produced a clearer focus on customers' needs and an increase in private counselling fees.

IAPT

DCC is commissioned by the NHS in England and to provide NICE-approved therapies for treating people with depression or anxiety. IAPT services are characterised by three things: evidence based psychological therapies delivered by fully trained and accredited practitioners, with type and level of treatment matched appropriately to the mental health problem. There is routine outcome monitoring, to enable both patients and clinicians to have up to date information on progress made. Data is anonymised and published by NHS England (NHSE), in order to promote transparency and to support service improvement.

Services are delivered using a stepped-care model, which works according to the principle that people should be offered the least intrusive intervention appropriate for their needs first.

Our IAPT service often faced significant caseloads and long waiting lists for patients during 2020/21 and whilst the trustees know that the staff are working hard to deliver the service, and to meet NHSE targets, the reality is that the high level of need, and the severity of those needs, presents a challenge for the IAPT service, not just in terms of capacity, but also with regard to being able to provide interventions that support people to move into a state of sustainable recovery.

Despite the challenges, there is good user satisfaction with the service and a variety of methods are used to ask users about their experience of the service with therapists asking for feedback, feedback user forms being made available in waiting areas and the ability to provide email feedback. This feedback is reviewed and discussed and any necessary changes made.

Property

In the response to a change to more flexible working practices and remote therapy provision, we took the opportunity to review our office arrangements in Folkestone, as there was the opportunity of a break clause in the lease. Having considered the options it was decided to terminate our agreement with Folkestone and Hythe District Council and downsize our offices.

FINANCIAL REVIEW

Financial review

2020/21 has been a challenging year financially for DCC. We experienced a deficit caused by the engagement of agency CBT practitioners to clear our waiting lists; the decline in activity in the year where central costs remained; and the continuing demands placed by the NHS to amend our workforce model, moving away from affiliated counsellors to employed CBT and IAPT accredited therapists. The demand for our clinical services and capacity was under pressure to do more, inevitably posed challenges for the Board to ensure that the service could both continue to operate in the short term and remain viable for the future.

We acknowledge that there will be continued costs to the Charity as we emerge from the severe impacts of COVID-19. However, the Trustees are satisfied that even under the worst-case scenario considered, there are sufficient funds in the bank account to continue operating and meet liabilities as they fall due for the foreseeable future.

The Board's view, therefore, is that Dover Counselling Centre's balance sheet is sufficiently robust to provide resilience and that our reserves should allow us time to respond with reduction of services and cost savings if income projections indicate a significant reduction over the next three years.

Pay and remuneration

The trustees review the salaries of the staff to determine cost of living adjustments and whether individual increases are warranted.

The remuneration of the Chief Executive is assessed by the Board and is based on performance, market forces and affordability.

THE DOVER COUNSELLING CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

Risk management

The Trustees have overall responsibility for the system of internal control that is designed by senior management to ensure effective and efficient operations, including financial reporting and compliance with laws and regulations. The Trustees acknowledge that such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives and can only provide reasonable and not absolute assurance against material misstatement or loss.

There are regular reviews and updates of policies and procedures and appropriate legal and professional advice sought and followed as appropriate.

Any significant exceptions from approved policies and procedures are reported to the Trustees.

Health and safety

The Trustees are satisfied that the Health and Safety statement and risk assessments were reviewed during 2020/21 and that all staff members are aware and understand them, and are provided with appropriate training. The Board receives an update on any Health and Safety issues at each meeting. All COVID-19 guidance has been followed when working from Horizon House and appropriate measures have been put in place to ensure staff safety.

FUTURE PLANS

Along with every other organisation, Dover Counselling Centre has had to adjust its policies and operations to meet the challenges of the COVID-19 pandemic which impacts on every main risk area. The Trustees will continue to assess the business impact of the pandemic as the country returns to the 'new normal' as there is no guarantee that restrictions will not be reimposed in the future.

Our 2021/22 strategy will build on what we have learnt during the pandemic, using new ways of working and interacting, and robustly addressing our workforce needs.

On 21st December 2021 (as a result of the continuing pandemic and the emerging Integrated Care Board (ICB)), the CCG confirmed a decision had been taken to extend the time frames to release the IAPT tender to Autumn 2022 for a new contract to start on 1 October 2023. DCC's current IAPT contract will therefore continue to 30 September 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under a Memorandum of Association dated 5 December 1988 and is a registered charity (number 800988).

Organisational structure

The charity is organised in such a way that Trustees meet regularly in order to manage its affairs whilst day to day responsibility is delegated to the management team.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Dover Counselling Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

THE DOVER COUNSELLING CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

AUDITORS

The auditors, McCabe Ford Williams, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 07.06.22 and signed on its behalf by:

.....
Dr W T Moses MBE (Chairman) - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE DOVER COUNSELLING CENTRE

Opinion

We have audited the financial statements of The Dover Counselling Centre (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE DOVER COUNSELLING CENTRE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the counselling sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, FRS 102, Charities Act and Regulations, taxation legislation, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE DOVER COUNSELLING CENTRE**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators, and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



McCabe Ford Williams
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 9 June 2022

THE DOVER COUNSELLING CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	13,892	179,596	193,488	130,971
Charitable activities	5				
Counselling		1,326,464	-	1,326,464	1,459,685
Supervision		3,518	-	3,518	6,632
Training		900	-	900	1,750
Investment income	4	40	-	40	545
Total		<u>1,344,814</u>	<u>179,596</u>	<u>1,524,410</u>	<u>1,599,583</u>
EXPENDITURE ON					
Charitable activities	6				
Counselling		1,448,209	143,677	1,591,886	1,474,059
NET INCOME/(EXPENDITURE)		<u>(103,395)</u>	<u>35,919</u>	<u>(67,476)</u>	<u>125,524</u>
Transfers between funds	17	<u>27,372</u>	<u>(27,372)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(76,023)</u>	<u>8,547</u>	<u>(67,476)</u>	<u>125,524</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,538,103	16,170	1,554,273	1,428,749
TOTAL FUNDS CARRIED FORWARD		<u><u>1,462,080</u></u>	<u><u>24,717</u></u>	<u><u>1,486,797</u></u>	<u><u>1,554,273</u></u>

The notes form part of these financial statements

THE DOVER COUNSELLING CENTRE

**BALANCE SHEET
30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	263,772	-	263,772	273,847
Investments	13	1	-	1	-
		<u>263,773</u>	<u>-</u>	<u>263,773</u>	<u>273,847</u>
CURRENT ASSETS					
Debtors	14	434,836	-	434,836	532,562
Cash at bank and in hand		840,988	24,717	865,705	873,453
		<u>1,275,824</u>	<u>24,717</u>	<u>1,300,541</u>	<u>1,406,015</u>
CREDITORS					
Amounts falling due within one year	15	(77,517)	-	(77,517)	(125,589)
		<u>1,198,307</u>	<u>24,717</u>	<u>1,223,024</u>	<u>1,280,426</u>
NET CURRENT ASSETS					
		<u>1,198,307</u>	<u>24,717</u>	<u>1,223,024</u>	<u>1,280,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,462,080</u>	<u>24,717</u>	<u>1,486,797</u>	<u>1,554,273</u>
NET ASSETS					
		<u>1,462,080</u>	<u>24,717</u>	<u>1,486,797</u>	<u>1,554,273</u>
FUNDS	17				
Unrestricted funds				1,462,080	1,538,103
Restricted funds				24,717	16,170
TOTAL FUNDS				<u>1,486,797</u>	<u>1,554,273</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

THE DOVER COUNSELLING CENTRE

BALANCE SHEET - continued
30 SEPTEMBER 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

07.06.22

.....
Dr W T Moses MBE (Chairman) - Trustee

A handwritten signature in black ink, appearing to be 'W T Moses', written over a horizontal line.

THE DOVER COUNSELLING CENTRE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	4,357	240,113
Net cash provided by operating activities		<u>4,357</u>	<u>240,113</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,144)	(35,499)
Purchase of fixed asset investments		(1)	-
Interest received		40	545
Net cash used in investing activities		<u>(12,105)</u>	<u>(34,954)</u>
Change in cash and cash equivalents in the reporting period		<u>(7,748)</u>	<u>205,159</u>
Cash and cash equivalents at the beginning of the reporting period		<u>873,453</u>	<u>668,294</u>
Cash and cash equivalents at the end of the reporting period		<u><u>865,705</u></u>	<u><u>873,453</u></u>

The notes form part of these financial statements

THE DOVER COUNSELLING CENTRE

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(67,476)	125,524
Adjustments for:		
Depreciation charges	22,219	20,106
Interest received	(40)	(545)
Decrease in debtors	97,726	57,415
(Decrease)/increase in creditors	(48,072)	37,613
	<u>4,357</u>	<u>240,113</u>
Net cash provided by operations	<u><u>4,357</u></u>	<u><u>240,113</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20 £	Cash flow £	At 30.9.21 £
Net cash			
Cash at bank and in hand	873,453	(7,748)	865,705
	<u>873,453</u>	<u>(7,748)</u>	<u>865,705</u>
Total	<u><u>873,453</u></u>	<u><u>(7,748)</u></u>	<u><u>865,705</u></u>

The notes form part of these financial statements

THE DOVER COUNSELLING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. STATUTORY INFORMATION

The Dover Counselling Centre is an incorporated charity registered in England. The Charitable company's registered number, principal address and nature of operations can be found in the Report of Trustees.

The financial statements are presented in sterling which is the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Amounts recoverable on contract are based on the stage of completion of ongoing counselling cases within the AQP contracts. These have been calculated on a sessional basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- Straight line over 50 years
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	13,892	8,703
Grants	179,596	122,268
	<u>193,488</u>	<u>130,971</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Health Education England (see note 17)	<u>179,593</u>	<u>122,268</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	<u>40</u>	<u>545</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
AQP counselling	Counselling	1,196,454	1,319,940
Counselling	Counselling	130,010	139,745
Supervision	Supervision	3,518	6,632
Training	Training	900	1,750
		<u>1,330,882</u>	<u>1,468,067</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Counselling	<u>1,211,322</u>	<u>380,564</u>	<u>1,591,886</u>

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Counselling	<u>374,684</u>	<u>5,880</u>	<u>380,564</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	2021	2020
	Counselling	Total
	£	activities
		£
Wages, national insurance and pensions	165,576	135,346
Staff training and supervision	23,867	15,865
Hire of equipment	6,120	2,410
Rent	10,988	18,216
Rates and water	358	1,176
Insurance	1,976	2,425
Light and heat	3,495	7,363
Telephone	22,589	12,969
Repairs and maintenance	19,777	30,175
Office expenses	74,714	69,866
Legal and professional fees	989	103
Bookkeeping	855	805
Bad and doubtful debts	4,548	23
Sundry	15,211	12,228
Bank charges	1,402	1,636
Depreciation of tangible fixed assets	22,219	20,106
	<u>374,684</u>	<u>330,712</u>

Governance costs

	2021	2020
	Counselling	Total
	£	activities
		£
Auditors' remuneration	5,880	5,700
	<u>5,880</u>	<u>5,700</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	5,880	5,700
Depreciation - owned assets	22,219	20,106
Hire of plant and machinery	6,120	2,410
Other operating leases	10,616	18,157
	<u>44,835</u>	<u>46,373</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021.

Trustees' expenses

Trustees expenses amounting to £183 (2020 - £472) were reimbursed to one Trustee during the year (2020 - two).

10. STAFF COSTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	699,956	587,642
Social security costs	60,077	50,328
Pensions	12,114	10,890
	<u>772,147</u>	<u>684,860</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Average number of employees	<u>28</u>	<u>23</u>

No employees received emoluments in excess of £60,000 (2020 - nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,703	122,268	130,971
Charitable activities			
Counselling	1,459,685	-	1,459,685
Supervision	6,632	-	6,632
Training	1,750	-	1,750
Investment income	545	-	545
Total	<u>1,477,315</u>	<u>122,268</u>	<u>1,599,583</u>
EXPENDITURE ON			
Charitable activities			
Counselling	1,367,961	106,098	1,474,059
NET INCOME	<u>109,354</u>	<u>16,170</u>	<u>125,524</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,428,749	-	1,428,749
TOTAL FUNDS CARRIED FORWARD	<u>1,538,103</u>	<u>16,170</u>	<u>1,554,273</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2020	252,057	104,572	356,629
Additions	-	12,144	12,144
	<hr/>	<hr/>	<hr/>
At 30 September 2021	252,057	116,716	368,773
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2020	14,643	68,139	82,782
Charge for year	5,041	17,178	22,219
	<hr/>	<hr/>	<hr/>
At 30 September 2021	19,684	85,317	105,001
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2021	232,373	31,399	263,772
	<hr/>	<hr/>	<hr/>
At 30 September 2020	237,414	36,433	273,847
	<hr/>	<hr/>	<hr/>

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	1
	<hr/>
NET BOOK VALUE	
At 30 September 2021	1
	<hr/>
At 30 September 2020	-
	<hr/>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Inspire-Compassion Ltd

Registered office: Horizon House, Gordon Road, Whitfield, Dover, CT16 2ET

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	318,866	440,538
Amounts recoverable on contract	111,554	89,474
Other debtors and accrued income	4,416	2,550
	<u>434,836</u>	<u>532,562</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	15,387	19,947
Social security and other taxes	21,286	26,860
Sundry creditors and deferred income	40,844	78,782
	<u>77,517</u>	<u>125,589</u>

Deferred income of £Nil (2020 - £7,914) was included for the year ended 30 September 2021 in respect of contract service income received in advance.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	5,987	24,833
Between one and five years	17,463	77,117
	<u>23,450</u>	<u>101,950</u>

17. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,538,103	(103,395)	27,372	1,462,080
Restricted funds				
Health Education England	16,170	35,919	(27,372)	24,717
TOTAL FUNDS	<u>1,554,273</u>	<u>(67,476)</u>	<u>-</u>	<u>1,486,797</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,344,814	(1,448,209)	(103,395)
Restricted funds			
Health Education England	179,596	(143,677)	35,919
TOTAL FUNDS	<u>1,524,410</u>	<u>(1,591,886)</u>	<u>(67,476)</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	1,419,999	108,049	10,055	1,538,103
Designated fund - Summer house	6,250	6,500	(12,750)	-
Designated fund - Garden therapy	2,500	(5,195)	2,695	-
	<u>1,428,749</u>	<u>109,354</u>	<u>-</u>	<u>1,538,103</u>
Restricted funds				
Health Education England	-	16,170	-	16,170
TOTAL FUNDS	<u>1,428,749</u>	<u>125,524</u>	<u>-</u>	<u>1,554,273</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,468,615	(1,360,566)	108,049
Designated fund - Summer house	6,500	-	6,500
Designated fund - Garden therapy	2,200	(7,395)	(5,195)
	<u>1,477,315</u>	<u>(1,367,961)</u>	<u>109,354</u>
Restricted funds			
Health Education England	122,268	(106,098)	16,170
TOTAL FUNDS	<u>1,599,583</u>	<u>(1,474,059)</u>	<u>125,524</u>

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,419,999	4,654	37,427	1,462,080
Designated fund - Summer house	6,250	6,500	(12,750)	-
Designated fund - Garden therapy	2,500	(5,195)	2,695	-
	<u>1,428,749</u>	<u>5,959</u>	<u>27,372</u>	<u>1,462,080</u>
Restricted funds				
Health Education England	-	52,089	(27,372)	24,717
	<u>-</u>	<u>52,089</u>	<u>(27,372)</u>	<u>24,717</u>
TOTAL FUNDS	<u>1,428,749</u>	<u>58,048</u>	<u>-</u>	<u>1,486,797</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,813,429	(2,808,775)	4,654
Designated fund - Summer house	6,500	-	6,500
Designated fund - Garden therapy	2,200	(7,395)	(5,195)
	<u>2,822,129</u>	<u>(2,816,170)</u>	<u>5,959</u>
Restricted funds			
Health Education England	301,864	(249,775)	52,089
	<u>301,864</u>	<u>(249,775)</u>	<u>52,089</u>
TOTAL FUNDS	<u>3,123,993</u>	<u>(3,065,945)</u>	<u>58,048</u>

Health Education England

The charity received funding from Health Education England totalling £179,596 (2020 - £122,268) during the year to contribute to the salaries, study costs and expenses of staff members who were studying to become either a qualified High Intensity Therapist or Psychological Wellbeing Practitioner. Expenses during the year totalled £143,677 (2020 - £106,098).

THE DOVER COUNSELLING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

19. COMPANY LIMITED BY GUARANTEE

The charitable company is limited by guarantee and has no share capital. Every member of the company undertakes, in the event of the winding up of the company, to contribute such amount as may be necessary not exceeding £1 each.

THE DOVER COUNSELLING CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,892	8,703
Grants	179,596	122,268
	<hr/> 193,488	<hr/> 130,971
Investment income		
Bank interest receivable	40	545
Charitable activities		
AQP counselling	1,196,454	1,319,940
Counselling	130,010	139,745
Supervision	3,518	6,632
Training	900	1,750
	<hr/> 1,330,882	<hr/> 1,468,067
Total incoming resources	1,524,410	1,599,583
EXPENDITURE		
Charitable activities		
AQP counselling	512,180	524,542
Counselling	91,616	98,731
Wages and national insurance	597,310	502,624
Pensions	9,261	10,890
Travel and entertaining	955	860
	<hr/> 1,211,322	<hr/> 1,137,647
Support costs		
Other		
Wages, national insurance and pensions	165,576	135,346
Staff training and supervision	23,867	15,865
Hire of equipment	6,120	2,410
Rent	10,988	18,216
Rates and water	358	1,176
Insurance	1,976	2,425
Light and heat	3,495	7,363
Telephone	22,589	12,969
Repairs and maintenance	19,777	30,175
Office expenses	74,714	69,866
Legal and professional fees	989	103
Bookkeeping	855	805
Bad and doubtful debts	4,548	23
Sundry	15,211	12,228
Carried forward	351,063	308,970

This page does not form part of the statutory financial statements

THE DOVER COUNSELLING CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
Other		
Brought forward	351,063	308,970
Bank charges	1,402	1,636
Freehold property depreciation	5,041	5,042
Fixture and fittings depreciation	17,178	15,064
	<hr/> 374,684	<hr/> 330,712
Governance costs		
Auditors' remuneration	5,880	5,700
	<hr/> 1,591,886	<hr/> 1,474,059
Total resources expended		
Net (expenditure)/income	<hr/> <hr/> (67,476)	<hr/> <hr/> 125,524

This page does not form part of the statutory financial statements