

The Gestalt Centre

**Trustees' Report and Accounts
Year Ended 31 July 2022**

**Company registration No. 03257274
Charity Commission No. 1155725**

The Gestalt Centre

Trustees' Annual Report for the year ended 31 July 2022

Reference and Administrative details

Name of Charity:	The Gestalt Centre Charity No. 1155725 Company No. 3257274
Directors/ Trustees:	Stuart Renshaw Gilead Yeffett Sean Leonard Arnold Victoria Bytel (resigned March 2022) Dinaz Trudeau (resigned July 2022) Richard Thomas Lorraine King (Appointed June 2021) Jae Sloan (Appointed Feb 2022) Franki Hackett (Appointed July 2022)
Company Secretary:	Elina Stamou
Registered Office:	The Gestalt Centre 15-23 St Pancras Way London NW1 0PT
Auditors:	Mercer & Hole LLP Gloucester House 72 London Road St Albans, Hertfordshire AL1 1NS

The Gestalt Centre

Trustees' Annual Report for the year ended 31 July 2022

About Us

Gestalt is a life-changing approach to life, counselling and psychotherapy. It enables people and organisations to manage change, develop meaningful relationships and lead fulfilling lives by creatively utilising their own resources, skills and strengths.

At the Gestalt Centre we exist to promote the mental and psychological well-being of individuals, groups and organisations through Gestalt education, training and practice.

We are a dynamic registered charity and UK's focal point for the study and practice of Gestalt that supports people and organisations to live fulfilling lives with awareness, meaningful relationships and able to manage change as it happens.

As an established centre of excellence for over 40 years, we offer UKCP/BACP accredited professional training in counselling and psychotherapy and CPD programmes for therapists as well as professionals working in organisations. Alongside training, the centre is also a vibrant hub for a range of therapeutic practices that enhance mental and psychological wellbeing and a welcoming space for professionals and organisations to meet, learn and work.

Based in Camden, London, our part-time programmes and short courses can prepare you for a career in counselling or psychotherapy, accelerate your professional development as a therapist or person-centred professional working in/with organisations or simply inspire a positive new perspective on people, relationships and life.

We value awareness and change, collaborative working, diversity and the view that we are all connected and therefore together responsible for our communities.

As the world around us continues to shift and change we continue to work with the opportunities and challenges it presents us.

Our Vision

A world in which meaningful and fulfilling relationships lead to wellbeing and positive change in people's lives

Our Purpose

The Gestalt Centre promotes the mental and psychological well-being of people, groups and organisations through Gestalt humanistic education, training and practice.

Our Values

We believe in and experience in our work, the transformational power of Gestalt practice

- a positive force for change
- can enable people to live life more fully
- can help people to manage conflict
- and develop creativity

As an organisation, we greatly value

- the Gestalt approach and practice
- enhanced awareness of self and others
- different voices, both our own and others
- the view that we are all connected and therefore together responsible for our communities

Gestalt Centre Strategy

Introduction

The pandemic has shaken us all, as people and society. It has raised big questions about our values and humanity. How we work and live has come into sharp focus, as has the quality of our connection with the environment and inequalities and injustices that we can no longer ignore. It has evoked one of the biggest collective awakenings of our time.

At the Gestalt Centre, we continue to evolve as an organisation, building on our strengths informed by our experience, creativity and growth over the years.

We draw energy and inspiration from Gestalt and our valuing awareness and change, collaborative working, diversity and the view that we are all connected and therefore together responsible for our communities.

It is with these principles and the extraordinary commitment of colleagues, that we approach this journey with awareness, resourcefulness and creativity, integrity and care.

Strategic Approach

- We hold our strategy and organisational plan, in ‘conversation’ with the emerging world around us, guided by our purpose for psychological well-being of people, groups and organisations through gestalt humanistic education, training and practice.
- We continue to evolve and grow as an organisation, our offer and how we work. This includes the introduction of new courses, expansion of our online offer and upgrading our digital communications and operational systems that support our work.
- We respond to challenges and opportunities as they arise with awareness and creativity.

Strategic Goals

1. People and teams: keeping well, connected and involved
2. Become, proactively, anti-racist and anti-discriminatory organisation and increase diversity at the Gestalt Centre and in the therapy and counselling professions
3. Upgrade our systems and develop our offer with digital growth in mind
4. Further develop GC communities such as alumni, members, centre based practitioners and our online community
5. Celebrate the Gestalt Centre journey and work over the last 40 years and beyond
6. Provide further opportunities for emotional and psychological support at the Gestalt Centre, in the post pandemic world, through the Gestalt Centre Therapy Scheme and centre-based practitioners’ therapy.

7. Leading voice and centre for Gestalt theory and practice
8. Finance and business development for growth and sustainability

Gestalt Centre Programmes and Activities and Performance in 2021/22

PHYCHOTHERAPY AND COUNSELLING QUALIFICATIONS

The Gestalt Centre runs a range of counselling, psychotherapy, personal and professional development courses, including UKCP and BACP accredited programmes.

This year we run 11 Psychotherapy and Counselling qualifications, including Certificate, Diploma and MA programmes, completed by 169 people on their career path to become psychotherapists and counselling practitioners.

“Absolutely more than expected. The tutor has been consistent, boundaried and utterly professional at every turn. I thought this course may be more basic than it has turned out to be and I have been so pleased to find out that it seems in this field there could be no such thing. I had no idea if this would be the right centre and training course for me and now, I am thrilled to say I know that it is. Thank you.”

Michaela Brooks, Lead Helpline Coordinator

Counselling programme student

“I found this course particularly good in terms of its structure, theoretical content and the experiential aspects, it definitely exceeded my expectations. The course is unparalleled in its excellence and robustness.”

Richard Lewis, psychotherapist

MA in Gestalt Therapy/Theory studies

A number of Gestalt Centre graduates set up their own private practice, while others find employment in the fields of mental health, human relations and allied professions.

Growth of the Counselling programme

The Gestalt Centre offers four, 1-year part time Certificate in Humanistic Counselling programmes and one, 2-year part time Counselling Diploma leading to a professional qualification to practice counselling and BACP accreditation. This year, we are pleased to have been able to progress with the growth of our Counselling Diploma and the addition of the second cohort of the second year, offering the opportunity to more students to progress and graduate as qualified counsellors.

PROFESSIONAL DEVELOPMENT AND SUPPORT PROGRAMMES FOR THERAPISTS AND HEALTHCARE PROFESSIONALS

These professional development short courses and certificates is an area of growth for us. Over the last two years we have been experimenting with a range of online formats with much success. The online formats of the highly valued Gestalt in Organisational Development courses are well attended while the new online Working with Trauma Masterclass for therapists we introduced last year, has become a valued addition to our short courses programme. The newly introduced 'Working with Shame in Organisations' course and the 'Working with Loss and Bereavement' programme run successfully online with very positive feedback.

This year we run a total of 21 short courses and programmes for a total of 286 therapists and healthcare professionals. They included practitioners wishing to accelerate their professional development and people wishing to acquire a positive new perspective and develop skills and practice for healthy and fulfilling lives and careers.

Examples of certificates and professional development courses we run this year are outlined below.

Working with Bereavement and Loss

Death can be very distressing. Care and healthcare professionals often experience anxiety and fear, alongside other important considerations when working with death, bereavement and loss.

This programme is for healthcare professionals such as therapists, nurses, doctors, psychologists, counsellors, social workers and others working with people who have been bereaved. It is especially designed to provide valuable learning and skills to practitioners from any modality.

The programme aims to help delegates feel empowered, confident and emotionally available in their roles. It combines theoretical input and experiential learning with opportunities to reflect, practice, discuss and process, in a safe and supportive environment. It presents and discusses key bereavement theories, including the Gestalt approach to it. It also explores social and cultural factors that influence bereavement and our relationship to it, along with practical advice and case studies on how to work with bereavement.

Two courses are included in this programme and are designed to complement each other.

'Working with Bereavement: Theory and Practice' is a two day course for healthcare practitioners of any discipline, working with bereaved people wishing to understand the emotional and psychological journey involved and enhance their skills and confidence working with such experiences. It also welcomes individuals wishing to explore bereavement and loss in their life. It covers social and cultural aspects of bereavement, main theories and offers practical advice and support.

'Therapy with Bereaved Clients' is a one day course specifically designed for counsellors, therapists and practitioners seeing bereaved clients. The course explores in-depth,

relevant therapeutic matters through case studies, supervision sessions, experiential activities and role-plays. It also provides participants with opportunities to practice acquired knowledge and skills.

Certificate in Couples and Relationship Therapy

The programme offers therapists, counsellors and coaches the opportunity to develop skills, knowledge and experience required to work effectively with couples and other intimate relationships.

The course uniquely combines established Gestalt therapy theory and practice such as 'here and now' awareness and phenomenological methodology with Body Psychotherapy concepts, including embodied relational perspectives, somatic experiencing and dynamics of transference and countertransference processes.

The course promotes training people to be able to work across communities, with a conscious attention to Equity, Diversity and Inclusion, throughout the programme.

It encourages discussion and development of practitioners in these areas of EDI as an integral part of the programme and their work.

"I decided to do the course as I wanted to do couples counselling using Gestalt Therapy. The course design was safe, convivial, explorative, and informative. The two-day structure was excellent, the group of practitioners on the course were inspirational, it was a privilege and I thank them. The experiential learning using role play was great and a steep learning curve for me. The centre is particularly good, I will consider doing another course there."

Daphne Chalk-Birdsall psychodynamic psychotherapist

Free Fall: Writing as Creative Therapy

This creative writing weekend workshop uses the insightful, practical and participatory Gestalt approach to help develop creative expression, whether you are interested in creative writing for personal satisfaction or professional development, or you wish to boost your confidence in creative expression, use it as a therapeutic tool or self-help.

"I found this course on a Google search, wanting to give shape to writing as therapy. It was wonderful and non-threatening, I learnt so much by attending, and will consider applying for further courses at the Gestalt Centre."

Adila Ahmed – nurse

PROGRAMMES THAT SUPPORT GROWTH, CHANGE AND WELLBEING OF PEOPLE, TEAMS AND ORGANISATIONS

Gestalt's emphasis on awareness, creativity, relationship-building and change, makes it ideal for leaders, managers, HR and OD professionals and coaches to stretch their professional skills and develop their careers while they help create healthy and 'people centred' teams and organisations. It can also be helpful to people working closely with the public such as doctors, nurses and health professionals, care workers, social workers and teachers. Here, Gestalt is invaluable for improving empathy and rapport with clients, raising awareness of the self and others, understanding people's motivations and helping them to make positive changes.

We ran 17 courses and programmes for 151 professionals and their organisations in 2021-22

These programmes utilise the transformative power of the holistic, humanistic and relational gestalt approach, expertly combining theory with experiential learning and skills practice.

Working with Shame in Organisations

Shame is a powerful emotion. We all have it. It comes up when we feel unworthy like we are somehow not adequate or not 'good enough'. It can be one of the most intensely painful feelings and experiences, damaging for teams and organisations. It is also taboo.

It isn't talked about. When we experience shame, we are sometimes confused by it, don't recognize it as such or do and have learned to hide it, dismiss it and pretend.

In this course, we talk about shame and explore how it shows up for people and in organisations. Participants develop awareness of self and others and gain confidence in confronting and transforming shame in organisations. In addition, the course explores how to create 'antidote' strategies that unlock potential for relationships and teams in organisations to generate profound and positive change in teams and organisations.

Gestalt in Organisational Development

A dynamic programme that helps professionals enhance their ability to shape organisational dynamics, generate meaningful engagement, grow outstanding teams, enable and facilitate effective change and organisational success.

Some of the outcomes for participants include,

- understanding, tools and practice to deepen awareness
- delve into organisational dynamics and people
- insightfully explore organisational ecosystems
- tackle rigid patterns and blocked processes
- create strategies for effective meaningful change, organisational growth and high performance.

“A unique approach and training that adds significant value to the quality of our practice and impact in organisations.”

Consultant Clinical Lead Psychologist, NHS Hospital Trust

Group Facilitation Programme and Certificate

This programme enables professionals to work successfully with groups and teams whether they are a people-focused professional or work in a therapy-related role. From foundation level all the way through to the advanced programme, it offers an energizing and unique day of participatory learning to build enhanced presence, confidence and skills as a facilitator of groups and teams. Working with themes and issues such as difference, diversity and inclusivity and setting up and developing groups, and engaging in honest conversations are a key part of the course.

“The course was recommended to me by my supervisor, I had become aware of my need to deepen my group facilitation practice, the course was wonderfully paced and managed and with a light touch which worked well. I will definitely consider doing further courses at the Gestalt Centre.”

Sarah Mottershead - Head of Organisational Development & Design, Public Health England

Conflict, Challenge and Confrontation in Groups and Organisations

Conflict and confrontation in teams and organisations can be very destructive. However, it may also lead to innovation and meaningful transformation. It can be a sign of healthy, resilient and collaborative team dynamics that embrace and make the most of difference. The course enables participants to deepen understanding of conflict sources, dynamics and approaches, gain awareness and develop skills and capacity to work effectively with conflict and challenge. This includes skills and confidence to create and manage constructive difference of opinion that makes for high functioning teams.

THERAPY AT THE CENTRE

Therapy and Wellbeing

A range of therapeutic and health practices that support emotional and psychological wellbeing take place at the Gestalt Centre. This year, 51 centre-based practitioners delivered 10,454 hours of emotional and psychological support to people that need it.

Gestalt Centre Therapy Scheme

At the Gestalt Centre we run a therapy scheme where people access psychotherapy and counselling they can afford. The scheme also offers opportunities for practice, to Gestalt Centre psychotherapy students in their 4th and 5th years of training. In September 2022,

we progressed with the planned growth of the scheme and the introduction of Counselling Diploma students to support their professional development and the growing number of clients on our waiting list.

In 2021-22, we had 151 referrals to the scheme with 92 people accessing over 2,700 hours of therapy.

Personal Development Groups

Whether one is considering a career in counselling or therapy or work in 'people focused' professions such as therapeutic settings, organisational work, education, health and social care, these safe and supportive group sessions offer the opportunity to help work through personal issues and challenges in life and work, develop greater awareness of how we relate to ourselves and others and foster our capacity to be imaginative and creative.

Moreover, these personal development groups are an opportunity to gain insight into Gestalt and experience a Gestalt therapy group.

This year, we ran five 10 week programmes for 42 people and five weekend programmes for 37 participants.

Financial Overview

Like many organisations, Gestalt Centre operations and finances were significantly impacted by the onset of the Covid-19 pandemic in 2020-21 with room hire income reducing by 70%. A year on, 2021-22 the first post pandemic year in the context of the cost of living crisis, the Gestalt Centre has made significant progress towards meeting its financial objectives while being a fair and equitable employer and meeting its charitable objectives of providing quality accessible counselling and psychotherapy training and therapy.

The centre continued offering support and flexibility across training and services that served to maintain continuity and equity regarding accessibility and quality of learning experience and therapy. This included a mixture of online and in-person formats for training alongside payment plans and bursaries and a variety of engagement options for centre based therapists and their clients. We also supported staff and tutors with the cost of living crisis.

During the year under review, the Gestalt Centre recorded an operating surplus of £51,120 (2021: £151,515) increasing total funds to £512,036 (2021: £460,756) of which £503,602 were unrestricted. With the removal of Covid restrictions in July 2021 and Gestalt Centre income recovery measures in place, operating conditions improved which led to rises in both income from courses and room hire fees by 15.6% and 53.2% respectively, compared to the previous year. The surplus was significantly reduced by 66%, compared to 2020-21. The main contributing factor was that the rent reduction secured during the pandemic came to an end and rent subsequently increased by £84,984 (213%). Surplus reduction also reflects investment in the growth of the short

courses and Counselling programmes and a pay increment to staff in recognition of the increased cost of living in London.

Income

The total income for 2022 was £920,134 (2021: £821,817) an increase of £107,317 (13.2%) on the previous year. All the income earned in 2021-22 was unrestricted.

Income from charitable activities was £919,987 (2021: £782,447) and accounted for nearly 99.98% of total income. Investment income (bank interest) was £147 (2021: NIL) and Donations and voluntary income was £NIL (2021: £30,370).

Income from charitable activities comprised:

- Course fee Income £831,988 (2021: £719,894) an increase of £112,094 (15.6%). Expansion of the short courses programme and the growth of the Counselling service.
- Room hire income £87,158 (2021: £56,890) an increase of £30,268 (53.2%). Centre based practitioners gradually returning to in-person therapy at the centre.
- Other income £841 (2021: £5,663) a decrease of £4,822 (85.1%) due to the ending of support received through the Covid Furlough Scheme.

Short course income in 2021-22 was £177,233 (2021: £108,056) an increase of £69,177 (64%). Income from counselling courses in 2021-22 was £352,608 (2021: £314,832) an increase of £37,776 (12%). Income from psychotherapy courses in 2021-22 was £300,855 (2021: £297,006) an increase of £3,849 (1.3%). Short course income was a result of the deliberate strategy to expand their range. The counselling courses income was boosted with the start of the second Y2 cohort on the second Counselling Diploma introduced in 2020-21.

Expenditure

Total expenditure in the financial year 2021-22 was £868,854 (2021: £661,302) an increase of £207,552 (31.4%) on the previous year.

All 2021-22 expenditure related to delivering the Centre's charitable activities.

The total consisted of unrestricted expenditure £846,918 (2021 £661,302) and restricted expenditure £21,936 (2021: £NIL).

The restricted expenditure related to the grant of £30,370 received in the previous year. This was received to upgrade the organisation's IT systems.

92.5% of the increase in unrestricted expenditure was attributable to rises in payroll and rent costs. The rent charge for the financial year 2021-22 was £124,827 (2021: £39,843) an increase of 213% due to the pandemic rent reduction arrangement coming to an end. The payroll costs for 2021-22 were £563,733 (2021: £477,438) a rise of 18.3% with the growth of the courses and awarding staff and freelance tutors working closely with the centre, a salary increment to help with the cost of living crisis and express appreciation for their commitment and hard work.

Cash Balances

The cash balance at 3rd July 2022 was £977,202 (2021 £932,345) an increase of £44,857 (4.8%).

Looking ahead- Financial plans

The bulk of the Centre's income will continue to come from fees and room hire.

The Gestalt Centre continues with the expansion of the short courses programme and embedding of the recent growth of therapy qualifications. We are also progressing with the growth of the centre based Therapy Scheme.

The Statement of Financial Activities and the Balance Sheet included in this report, provide further details of the Charity's financial performance and its financial position at the year end.

Reserves Policy

The Trustees define free reserves in accordance with The Charity Commission's guidelines as being generally unrestricted funds less tangible fixed assets.

At 31st August 2022 free reserves were £453,462 (2021: £367,720) an increase of £85,742 (23.3%).

The Trustees have reviewed the Centre's reserves policy and it is their stated intention that reserves should be equivalent to four months operating expenses, currently £282,308.

Reserves have improved over the previous financial year and have now reached the desired level being 60.6% above four months operating expenses. The level is regarded as justifiable at the present time to withstand:

- A temporary loss of income
- A permanent fall on income
- Extraordinary one-off costs

The Trustees' emphasis will be on maintaining reserves whilst expanding the Centre in line with the strategic plan.

Trustees have agreed to review the level of free reserves annually at Board meetings to ensure the appropriateness of the agreed level and any action required to increase/decrease reserves.

Gestalt Centre Governance and Management

Trustees present the Gestalt Centre report and financial statements for the year ended 31 July 2022. The Trustees are also registered with Companies House as Directors of The Gestalt Centre and in accordance with the Articles of Association do not receive any remuneration from the Gestalt Centre other than refund of travel expenses.

Trustees' responsibilities

The trustees, who are also directors of The Gestalt Centre for the purposes of company law, are responsible for all governing and financial documents and ensure that they are

prepared and presented 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP FRS102
- make judgements and 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 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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information

Appointment of Trustees

The choice of Trustees is decided according to the knowledge and experience needed to govern the Gestalt Centre. A suitable Trustee would be professionally qualified and meet Gestalt Centre and Charity Commission requirements for experience and capability. Trustees are appointed following a recruitment process and interview with the Trustee Board and senior management. Details of training workshops and charity law updates are circulated via email.

Organisational Management

The Trustees have overall responsibility for strategy and governance, they oversee and advise the management of the Gestalt Centre and delegate the day to day running to the executive team, headed by the Chief Executive Officer. A meeting is held each term with the Trustees, Chief Executive Officer, Faculty Directors and other members of the leadership team as and when appropriate. Additional meetings are held when necessary.

The Executive team meet once a month to discuss and decide on the management of the organisation, operations, programmes and services and finance. Executive team members communicate regularly with all teams across the organisation to ensure participatory and timely decision making. Faculty teams meet once a term to discuss and decide on training matters. An annual strategy meeting is held with the Trustees, the Executive, staff and tutors to discuss the year and plan forward.

Risk Management

The Executive and Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The Gestalt Centre organisational strategy and plan are developed and delivered with potential risks and opportunities in mind. Internally, risks are minimised with the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. Implementation of UKCP, UACP, BACP and Gestalt Centre standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Auditor

The company's auditor, Mercer & Hole, incorporated on 1 October 2022 to become Mercer & Hole LLP. The directors have consented to treating the incorporation of Mercer & Hole LLP as a continuation of the existing audit arrangement and in accordance with the company's articles, a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the company will be put at a General Meeting.

Small company provisions

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

Signed:

DocuSigned by:
Franki Hackett
48E4153F2E66432

Franki Hackett (on behalf of the Trustees):

Date: 24/7/2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GESTALT CENTRE

Opinion

We have audited the financial statements of The Gestalt Centre (the 'charitable company') for the year ended 31 July 2022 which comprise the Statement of Financial Activities incorporating Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (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 31 July 2022 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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 other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GESTALT CENTRE (continued)

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirements to prepare a Strategic Report.

Responsibilities of Trustees

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, 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.

Auditor's responsibilities for the audit of the financial statements

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 an Auditor's Report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GESTALT CENTRE (continued)

Auditor's responsibilities for the audit of the financial statements (continued)


- Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to breaches of GDPR and health & safety regulations, and we considered the extent to which non-compliance may have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2006.
- We evaluated the Trustees' incentives and opportunities for fraudulent manipulation of the financial statements and the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate income or understate expenditure, and management bias in accounting estimates.
- Audit procedures performed by the engagement team included:
 - discussions with management, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
 - evaluation of the operating effectiveness of management's controls designed to prevent and detect irregularities;
 - review correspondence with the Charity Commission for evidence of breaches; and
 - identifying and testing journal entries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for> This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Steve Robinson (Senior Statutory Auditor)

for and on behalf of

Mercer & Hole LLP
 72 London Road
 St Albans
 Hertfordshire
 AL1 1NS

24/7/2023

Statement of Financial Activities
(Incorporating Income and Expenditure Account)
for the year ended 31 July 2022

		Unrestricted	Restricted	Total	Total
	Note	£	£	2022 £	2021 £
Income					
Donations and voluntary income		-	-	-	30,370
Income from charitable activities	4	919,987	-	919,987	782,447
Investment income	5	147	-	147	-
Total Income		<u>920,134</u>	<u>-</u>	<u>920,134</u>	<u>812,817</u>
Expenditure					
Charitable activities	6	846,918	21,936	868,854	661,302
Total expenditure		<u>846,918</u>	<u>21,936</u>	<u>868,854</u>	<u>661,302</u>
Net income / (expenditure)		<u>73,216</u>	<u>(21,936)</u>	<u>51,280</u>	<u>151,515</u>
Net movement in funds		<u>73,216</u>	<u>(21,936)</u>	<u>51,280</u>	<u>151,515</u>
Reconciliation of funds					
Total funds brought forwards	17	<u>430,386</u>	<u>30,370</u>	<u>460,756</u>	<u>309,241</u>
Total funds carried forwards	17	<u>503,602</u>	<u>8,434</u>	<u>512,036</u>	<u>460,756</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Balance Sheet
as at 31 July 2022

	Notes	2022 Total £	2021 Total £
Fixed assets			
Tangible assets	13	50,140	62,666
Current assets			
Debtors	14	467,161	436,607
Cash at bank and in hand		<u>977,202</u>	<u>932,345</u>
		<u>1,444,363</u>	<u>1,368,952</u>
Liabilities			
Creditors: amounts falling due within one year	15	982,467	970,862
Net current assets		<u>461,896</u>	<u>398,090</u>
Total assets less current liabilities		<u>512,036</u>	<u>460,756</u>
Net assets		<u>512,036</u>	<u>460,756</u>
The funds of the charity:			
Unrestricted income funds	17	503,602	430,386
Restricted income funds	17	<u>8,434</u>	<u>30,370</u>
Total charity funds		<u>512,036</u>	<u>460,756</u>

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

The financial statements were approved and authorised for issue by the Trustees on 24/7/2023 and signed on their behalf by:

DocuSigned by:


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Franki Hackett (Trustee)

Company Registration No. 03257274

Notes 1 to 22 form part of these financial statements.

**Statement of cash flows
for the year ended 31 July 2022**

	Note	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by / (used in) operating activities	19	51,312	295,534
CASH FLOWS FROM INVESTING ACTIVITIES:			
Dividends and interest		147	-
Proceeds from the sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		<u>(6,602)</u>	<u>(6,726)</u>
NET CASH USED IN INVESTING ACTIVITIES		44,857	288,808
CHANGE IN CASH AND CASH EQUIVALENTS IN YEAR		44,857	288,808
Cash and cash equivalents brought forward		932,345	643,537
CASH AND CASH EQUIVALENTS CARRIED FORWARD	20	<u>977,202</u>	<u>932,345</u>

The notes on pages 18 to 25 form part of these financial statements.

Notes to the accounts for the year ended 31 July 2022

1 Accounting policies

1.1 Basis of preparation

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 October 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

The charity 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 note(s).

1.2 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.

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.

1.3 Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.5 Income

Income represents amounts receivable for services. Income is recognised and included in the accounts when all the following criteria are met: the charity has entitlement to the funds and any performance conditions attached have been met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

1.6 Operating leases

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

1.7 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 on notification of the interest paid or payable by the bank.

Notes to the accounts (continued) for the year ended 31 July 2022

1 Accounting policies (continued)

1.8 Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Improvement to property	10% straight line
Computer equipment	33% reducing balance
Fixtures, fittings and equipment	20% reducing balance
Software development	No depreciation charged as still under construction

1.9 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.

1.10 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.

1.11 Creditors and provisions

Creditors and provisions are recognised when there is a present obligation as a result of a past event that will probably result on the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

1.12 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 Company Status

The company is a company limited by guarantee and has no share capital. 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. The company obtained charitable status on 10 February 2014. The company is incorporated in England & Wales and the registered office is: 15-23 St Pancras Way, London, NW1 0PT.

3 Judgements in applying accounting policies and key sources of estimation uncertainty

In applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions in determining reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

The key estimates and assumptions made in these accounts are: depreciation is calculated based on management's best estimate of the useful economic lives of assets on policies that can be seen above; and 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 on policies that can be seen above.

Notes to the accounts (continued)
for the year ended 31 July 2022

4 Income from charitable activities

	2022 £	2021 £
Fees receivable	831,988	719,894
Room hire	87,158	56,890
Other income	<u>841</u>	<u>5,663</u>
	<u>919,987</u>	<u>782,447</u>

5 Investment income

	2022 £	2021 £
Bank interest	<u>147</u>	<u>-</u>

6 Charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rent and room hire	124,827	-	124,827	39,843
Payroll	563,733	-	563,733	477,438
Administration expenses	27,535	-	27,535	37,104
Building expenses	32,686	-	32,686	30,719
University fees	23,870	-	23,870	21,231
Bank charges	3,040	-	3,040	3,164
Depreciation	19,129	-	19,129	16,996
Other expenses	25,182	21,936	47,118	7,073
Professional fees	15,950	-	15,950	19,509
Governance Costs	5,400	-	5,400	7,380
Bad debt expenses	100	-	100	845
Interest payable	5,466	-	5,466	-
Total 2022	<u>846,918</u>	<u>21,936</u>	<u>868,854</u>	<u>661,302</u>

7 Net income

	2022 £	2021 £
This is stated after charging:		
Depreciation on tangible fixed assets	19,129	16,996
Auditor's remuneration	5,400	7,380
Operating lease rentals		
- land & buildings	124,827	39,843
- other	2,193	1,692

Notes to the accounts (continued)
For the year ended 31 July 2022

8 Staff costs

	2022	2021
	£	£
Wages and salaries	515,637	438,402
Social security costs	36,533	29,491
Other pension costs	11,563	9,545
	<u>563,733</u>	<u>477,438</u>
 Average number of employees	 <u>22</u>	 <u>12</u>

No employee received total emoluments (excluding employer pension costs) of more than £60,000 (2021: none).

9 Trustees remuneration and expenses

During the year the trustees' remuneration was £nil (2021: £nil) and re-imbursed expenses were to three (2021: two) trustees for expenses of £345 (2021: £210).

10 Related Parties

There were no related party transactions during the year (2021: none).

11 Taxation

As of 10 February 2014 the company is a registered charity and from that date no taxation is payable on its income. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Intangible fixed assets

	Goodwill
	£
<u>Cost</u>	
At 1 August 2021	11,750
Additions	-
Disposals	-
At 31 July 2022	<u>11,750</u>
<u>Depreciation</u>	
At 1 August 2021	11,750
Charge for the year	-
On disposals	-
At 31 July 2022	<u>11,750</u>

Notes to the accounts (continued)
for the year ended 31 July 2022

13 Tangible fixed assets

	Improvement to property	Software development	Fixtures, fittings and computer	Total
	£	£	£	£
Cost				
At 1 August 2021	161,908	4,976	70,207	237,091
Additions	-	-	6,602	6,602
Disposals	-	-	-	-
At 31 July 2022	<u>161,908</u>	<u>4,976</u>	<u>76,809</u>	<u>243,693</u>
Depreciation				
At 1 August 2021	105,634	-	68,791	174,425
Charge for the year	16,191	-	2,938	19,129
On disposals	-	-	-	-
At 31 July 2022	<u>121,824</u>	<u>-</u>	<u>71,729</u>	<u>193,554</u>
Net book value				
At 31 July 2022	<u>40,084</u>	<u>4,976</u>	<u>5,080</u>	<u>50,139</u>
At 31 July 2021	<u>56,274</u>	<u>4,976</u>	<u>1,416</u>	<u>62,666</u>

14 Debtors

	2022 £	2021 £
Trade debtors	432,207	401,333
Other debtors	-	-
Prepayments and accrued income	34,954	35,274
	<u>467,161</u>	<u>436,607</u>

15 Creditors

Amounts falling due in one year

	2022 £	2021 £
Trade creditors	51,964	28,157
Taxation and social security	26,957	17,405
Loan	105,097	120,000
Accruals	73,699	92,563
Deferred income	724,750	712,737
	<u>982,467</u>	<u>970,862</u>

Fee income is deferred and released evenly across the academic period to which it relates.

All income deferred in the previous year has now been released. All income deferred at the year end was received in the year.

Notes to the accounts (continued)
for the year ended 31 July 2022

16 Contingent Liabilities

There were no contingent liabilities at the year end.

17 Analysis of movements in funds

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in / (out) £	Balance at 31 July 2022 £
Unrestricted funds	430,386	920,134	(846,918)	-	503,602
Restricted funds	30,370	-	(21,936)	-	8,434
Total of funds	<u>460,756</u>	<u>920,134</u>	<u>(868,854)</u>	<u>-</u>	<u>512,036</u>

Analysis of movements in funds – Prior year

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in / (out) £	Balance at 31 July 2021 £
Unrestricted funds	309,241	782,447	(661,302)	-	430,386
Restricted funds	-	30,370	-	-	30,370
Total funds	<u>309,241</u>	<u>812,817</u>	<u>(661,302)</u>	<u>-</u>	<u>460,756</u>

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

The restricted fund relates to a grant to be spent on upgrading software.

18 Analysis of net assets between funds – current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	45,164	4,976	50,140
Current assets	1,440,905	3,458	1,444,363
Creditors due within one year	(982,467)	-	(982,467)
	<u>503,602</u>	<u>8,434</u>	<u>512,036</u>

Notes to the accounts (continued)
for the year ended 31 July 2022

18 Analysis of net assets between funds – prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	57,690	4,976	62,666
Current assets	1,343,558	25,394	1,368,952
Creditors due within one year	(970,862)	-	(970,862)
	<u>430,386</u>	<u>30,370</u>	<u>460,756</u>

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

	2022 £	2021 £
Net income / (expenditure) for the year (as per Statement of Financial Activities)	51,280	151,515
Adjustment for:		
Depreciation charges	19,129	16,996
Interest received	(147)	-
(Profit) on the sale of tangible fixed assets	-	-
(Increase) in debtors	(30,555)	(60,675)
Increase / (Decrease) in creditors	11,605	187,698
Net cash provided by / (used in) operating activities	<u>51,312</u>	<u>295,534</u>

20 Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>977,202</u>	<u>932,345</u>

21 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £48,096 (2021 - £39,037). Contributions totalling £2,412 (2021 - £3,216) were payable to the fund at the balance sheet date and are included in creditors.

Notes to the accounts (continued)
for the year ended 31 July 2022

22 Lease commitments

At 31 July 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2022	2021
	£	£
Operating lease which expire:		
Land and buildings		
Less than one year	154,685	154,685
Between 2 and 5 years	309,370	464,055
	<u>464,055</u>	<u>618,740</u>
Other		
Less than one year	1,199	1,798
Between two and five years	-	1,199
	<u>1,199</u>	<u>2,997</u>

22 Control

The charity is under the control of the board of trustees.