

Company registration number: 02731466
Charity registration number: 1027290

West London Centre for Counselling

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2017

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

West London Centre for Counselling

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West London Centre for Counselling

Reference and Administrative Details

Trustees	John Nuttall Digby Jamie L Howard Brendan Tarring Verna Lyus John Norman Barrett Alis Asli Yurddas Kiran Kaur Rehinsi (resigned 27 April 2017)
Secretary	John Norman Barrett
Patrons	John Norman Barrett
Principal Office	3 Glenthorne Mews 115a Glenthorne Road Hammersmith London W6 0LJ
Company Registration Number	02731466
Charity Registration Number	1027290
Independent Examiner	Wisteria Limited The Grange Barn Pikes End Pinner Middlesex HA5 2EX

West London Centre for Counselling

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2017.

Trustees

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

Objectives and activities

Objects and aims

The main objective of the Centre is to provide free, professional-quality therapeutic counselling to people living or working in West London. It also aims to support the training and development of trainee and newly qualified counsellors and psychotherapists by providing additional skills training and the opportunity to expand their clinical experience. Additionally, the Centre promotes study and research in the field of counselling and psychotherapy.

Public benefit

All of the activities that are undertaken by the Charity are for the advancement of the objectives and are outlined above.

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

Achievements and performance

The principal activity of the charity during the year continued to be the provision of counselling and psychotherapy to people with psychological difficulties living and working in Hammersmith and Fulham. Presenting problems include anxiety, depression, relationship problems, sexual and physical abuse, suicidal thoughts, bereavement, alcohol and drug addiction, and HIV. The provision of this free counselling support to individuals helps them to maintain their position in their family, workplace and within the community.

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

The Centre operates from offices in Glenthorne Mews, Hammersmith and provides nine counselling rooms, and two group/training rooms in a friendly, non-clinical environment. These are pleasantly decorated rooms with good seating and lighting, plants and pictures, creating an atmosphere much appreciated by clients.

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

West London Centre for Counselling

Trustees' Report

During the year, the Centre received a total of 1,194 referrals (2016: 1,270) and was able to offer a total of 8,340 (2016: 9562) assessments and counselling sessions.

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

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

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

Client evaluation of our services demonstrated that 75% of client felt that the counselling at WLCC significantly helped them deal effectively with their problems and more than 96% of clients said they would definitely return to WLCC if necessary.

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

Accessibility is one of the values of WLCC and we ensure that the counselling we provide is accessible to all sections of the community of Hammersmith and Fulham.

We ensure that the counsellors and staff are representative of the community of H&F, in terms of gender, ethnicity, sexuality, language and physical disabilities.

The Centre demonstrates a high level of accessibility for BAME clients. The Centre continues to offer choice and flexibility to clients by providing evening opening hours and facilities for clients with disabilities. These are reviewed regularly to update and include other facilities that may be necessary.

During the period, counselling was provided by counsellors with disabilities and from a wide range of ethnic, cultural and social backgrounds, including counsellors identifying as LGBTQ. Counselling was also provided in 12 languages other than English.

West London Centre for Counselling

Trustees' Report

Financial review

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

Income for the year totalled £385,909 (2016: £412,366) resulting in a deficit of £25,492 (2016: £11,955 deficit). The total funds carried forward were £168,755 (2016: £194,270) of which £115,500 are *reserves (see below) and the remainder £53,255 are unrestricted general funds.

In addition, the Trustees wish to establish a designated fund for this year of £4,000, which will increase by the same amount each year against future building dilapidations and repairs.

*The Trustees wish to maintain a designated fund of approximately 30% of annual expenditure. This will preserve continuity of operations for a manageable run-down period in the event of adverse circumstances such as sudden reductions in statutory funding. In particular this will allow WLCC to fulfil its commitment to the 12 week counselling model of counselling for its clients.

West London Centre for Counselling

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

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

Structure, governance and management

Nature of governing document

The Charity is a Limited Company having no share capital and is limited by guarantee. The governing documents are the Memorandum and Articles of Association.

The members of the Board of Trustees are listed above.

Every member of the Board of Trustees undertakes to contribute an amount not exceeding one pound in the event of winding up the company whilst they are a member of the Board or within one year after their membership ceases.

Recruitment and appointment of trustees

The Trustees may elect new members to the Board and renew membership on an annual basis. One third of the members of the Board shall retire each year and be eligible for re-election.

Induction and training of trustees

New Trustees undergo induction training to brief them on their legal obligations under charity law, the committee and decision making processes, processes, the objectives and the financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role

Arrangements for setting key management personnel remuneration

The key personnel of the Centre are:
Rob Bell-Cross, Director and Principal Counsellor
Gaynor Phillips, Clinical Co-ordinator

None of our trustees receive remuneration or other benefit from their work with the charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

West London Centre for Counselling

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

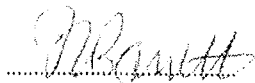
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 19 December 2017 and signed on its behalf by:



John Norman Barrett
Company Secretary and Trustee

West London Centre for Counselling

Statement of Trustees' Responsibilities

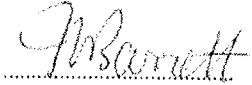
The trustees (who are also the directors of West London Centre for Counselling for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on 19 December 2017 and signed on its behalf by:



John Norman Barrett
Company Secretary and Trustee

West London Centre for Counselling

Independent Examiner's Report to the trustees of West London Centre for Counselling

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Wisteria Limited.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

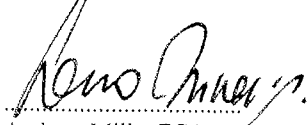
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Millet FCA
Wisteria Limited

The Grange Barn
Pikes End
Pinner
Middlesex
HA5 2EX

4 January 2018

West London Centre for Counselling

Statement of Financial Activities for the Year Ended 31 March 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2017 £	Total 2016 £
Income and Endowments from:				
Donations and legacies	3	12,134	12,134	11,978
Charitable activities	4	371,715	371,715	396,916
Other trading activities	5	<u>2,060</u>	<u>2,060</u>	<u>3,472</u>
Total Income		<u>385,909</u>	<u>385,909</u>	<u>412,366</u>
Expenditure on:				
Raising funds		(28,835)	(28,835)	(4,325)
Charitable activities		(105,952)	(105,952)	(106,443)
Other expenditure	6	<u>(296,614)</u>	<u>(296,614)</u>	<u>(313,553)</u>
Total Expenditure		<u>(431,401)</u>	<u>(431,401)</u>	<u>(424,321)</u>
Net expenditure		<u>(45,492)</u>	<u>(45,492)</u>	<u>(11,955)</u>
Net movement in funds		(45,492)	(45,492)	(11,955)
Reconciliation of funds				
Total funds brought forward		<u>194,247</u>	<u>194,247</u>	<u>206,202</u>
Total funds carried forward	15	<u><u>148,755</u></u>	<u><u>148,755</u></u>	<u><u>194,247</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2016 is shown in note 15.

West London Centre for Counselling

(Registration number: 02731466)
Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Current assets			
Debtors	12	32,408	33,109
Cash at bank and in hand		<u>146,942</u>	<u>174,651</u>
		179,350	207,760
Creditors: Amounts falling due within one year	13	<u>(10,595)</u>	<u>(13,513)</u>
Total assets less current liabilities		168,755	194,247
Provisions	14	<u>(20,000)</u>	-
Net assets		<u>148,755</u>	<u>194,247</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>148,755</u>	<u>194,247</u>
Total funds	15	<u>148,755</u>	<u>194,247</u>

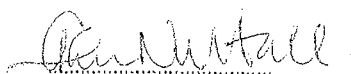
For the financial year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 19 December 2017 and signed on their behalf by:


John Nuttall
Trustee

West London Centre for Counselling

Statement of Cash Flows for the Year Ended 31 March 2017

	Note	2017 £	2016 £
Cash flows from operating activities			
Net cash expenditure		(45,492)	(11,955)
Working capital adjustments			
Decrease/(increase) in debtors	12	701	(773)
(Decrease)/increase in creditors	13	(2,918)	5,448
Increase in provisions	14	<u>20,000</u>	<u>-</u>
Net cash flows from operating activities		<u>(27,709)</u>	<u>(7,280)</u>
Net decrease in cash and cash equivalents		(27,709)	(7,280)
Cash and cash equivalents at 1 April		<u>174,651</u>	<u>181,931</u>
Cash and cash equivalents at 31 March		<u><u>146,942</u></u>	<u><u>174,651</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

1 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

West London Centre for Counselling meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from funders for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

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

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

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2017	2016
		£	£
Donations	11,474	11,474	11,978
Gift aid reclaimed	660	660	-
	<u>12,134</u>	<u>12,134</u>	<u>11,978</u>

In 2016, of the total income from donations and legacies, £11,978 was to unrestricted funds and £nil was to restricted funds.

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2017	2016
		£	£
Activities undertaken directly			
	<u>371,715</u>	<u>371,715</u>	<u>396,916</u>

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

	Total	Total
	2017	2016
	£	£
Hammersmith & Fulham Clinical Commissioning Group	365,415	365,415
Hammersmith & Fulham - HIV/Sexual Health	<u>6,300</u>	<u>31,501</u>
	<u>371,715</u>	<u>396,916</u>

5 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2017	2016
		£	£
Room hire and other income	<u>2,060</u>	<u>2,060</u>	<u>3,472</u>
	<u>2,060</u>	<u>2,060</u>	<u>3,472</u>

In 2016, of the total income from other trading activities, £3,472 was to unrestricted funds and £nil was to restricted funds.

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

6 Direct Costs

	Note	Activities undertaken directly £	Total 2017 £	Total 2016 £
Wages and salaries		234,171	234,171	248,266
Social security		11,884	11,884	14,495
Pension costs		10,970	10,970	7,354
Staff expenses		2,520	2,520	1,170
Volunteer expenses		5,999	5,999	8,788
Supervision costs		27,470	27,470	28,475
Marketing and publicity		3,600	3,600	5,005
		<u>296,614</u>	<u>296,614</u>	<u>313,553</u>

7 Analysis of governance and support costs

Support costs

	Activities undertaken directly £	Total 2017 £	Total 2016 £
Audit fees	3,364	3,364	3,317
Accountancy fees	4,860	4,860	4,320
Independent examiners fee	2,220	2,220	-
Legal and professional fees	15	15	548
Office and administration costs	13,969	13,969	15,110
Cleaning	1,256	1,256	973
Bank charges	25	25	8
Premises costs	77,927	77,927	78,597
Group work	1,527	1,527	862
Fundraising costs	789	789	2,708
	<u>105,952</u>	<u>105,952</u>	<u>106,443</u>

Support costs include governance costs of £7,080 (2016: £7,637).

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

8 Trustees remuneration and expenses

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

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

9 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
Staff costs during the year were:		
Wages and salaries	234,171	248,266
Social security costs	11,884	14,495
Pension costs	10,970	7,354
Other staff costs	35,989	38,433
	<u>293,014</u>	<u>308,548</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2017 No	2016 No
Average headcount expressed as a full time equivalent	<u>8</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2017 £
Examination of the financial statements	<u>2,220</u>

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,220 and other services of £nil.

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

11 Taxation

The charity is a registered charity and is therefore exempt from corporation tax.

12 Debtors

	2017 £	2016 £
Prepayments	18,408	19,109
Other debtors	14,000	14,000
	<u>32,408</u>	<u>33,109</u>

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Other taxation and social security	4,269	10,181
Other creditors	895	-
Accruals	5,431	3,332
	<u>10,595</u>	<u>13,513</u>

14 Provisions

15 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Unrestricted funds					
<i>General</i>					
General funds	64,149	385,909	(392,803)	(4,000)	53,255
<i>Designated</i>					
Designated funds	<u>130,098</u>	<u>-</u>	<u>(18,598)</u>	<u>4,000</u>	<u>115,500</u>
Total funds	<u>194,247</u>	<u>385,909</u>	<u>(411,401)</u>	<u>-</u>	<u>168,755</u>

West London Centre for Counselling

Notes to the Financial Statements for the Year Ended 31 March 2017

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	179,350	179,350
Current liabilities	(10,595)	(10,595)
Provisions	<u>(20,000)</u>	<u>(20,000)</u>
Total net assets	<u>148,755</u>	<u>148,755</u>