

The Company Registration Number is: 07569839

The Charity Registration Number is: 1141804

Mersey Counselling and Therapy

Centre Report and Accounts

30 June 2023



Mersey Counselling and Therapy Centre

Report and accounts for the period ended 30 June 2023

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Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

The Trustees present their Report and Accounts for the period ended 30 June 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is: Mersey Counselling and Therapy Centre

The charity's area of operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission (CCEW) with charity number 1141804

Legal structure of the charity

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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The principal operating address, telephone number, email and web addresses of the charity are:

1 Albion Street
Birkenhead
Wirral
CH41 5HB

0151 639 0400

angela@mctcwirral.org.uk
<https://www.mctcwirral.org.uk/>

The registered office of the charity for Companies Act purposes is the same.

The following persons served as Trustees during the period ended 30 June 2023:

Dr W Atherton (Chair)
Dr P Hughes
Rev W Eugster
Mrs D North
Ms B Terrey
Ms E Berthelson

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

We offer low cost or no cost counselling and therapy for the public benefit for the relief of sickness in persons suffering from mentally related illness.

The main activities undertaken in relation to those purposes during the period.

Mersey Counselling and Therapy Centre (MCTC) provides counselling sessions and therapy to anyone in need, regardless of their ability to pay, and regardless of their age, gender, sexual orientation or race.

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The period 1 July 2022 to 30 June 2023 has seen MCTC, along with other organisations, adjusting to post-Covid life.

The most significant news in MCTC's year to 30 June 2023, has been the planning, negotiating and logistics of a move to smaller premises.

Our negotiations with the University of Chester came to nothing despite spending a lot of our energies on a year of talks and negotiations. Our lease on existing premises was due to expire in January 2023, so new premises had to be found as a matter of urgency. These were eventually found on Albion Street in Birkenhead.

Using a previously secured capital grant from the Clothworkers Foundation, as of June 2023 we are in the process of refurbishing our new centre. Not only will this reduce our outgoings on utilities and rent by at least 35%, but also ensure our carbon footprint is as minimal as possible. Energy efficient appliances will be installed, building efficiency will be optimised by replacing lighting, insulation and some glazing and doors. The new centre has fewer, smaller rooms (we need fewer rooms due to the success of our online provision) and all staff are asked to be energy conscious.

This will ensure that even more funding goes directly to our clients.

We will be able to accommodate disabled clients and therapists with a stairlift and disabled access toilet on the first floor. We strive to maintain the non-clinical feel of our previous centre so that clients walk into a calm and beautiful space.

We will be located centrally in Birkenhead, close to rail, bus and road and ferry links. We already feel more active in the local community, interacting with other charities and other health professionals, many of whom are located nearby.

Whilst refurbishments were ongoing we continued to deliver online counselling and psychotherapy services to as many clients as possible. Our therapists are now well practiced at this, and clients are becoming more familiar with online working.

We expect to open by mid August 2023. After that, we will resume our blend of face to face and online therapy, always looking to best meet the needs of each individual client.

Our outreach work in school continues. This was strengthened by the launch of a trial in 2022 and successful completion in 2023, of a new and innovative approach which works systematically to reduce incidences of concerning behaviour and sanctions, aimed at young people in emotional distress and on the verge of exclusion. Working in a holistic and solution focused way, the Collaborative Proactive Solutions method gets to the root of problems by working proactively and in collaboration with students and the adults around them to arrive at solutions that are more likely to last. This involves their care giver, school and/or social worker as well as the young person. For the ten young people who took part in the trial, all have returned to full time education and seen family/home relations improve with minimal sessions, in one case just two meetings were needed to identify issues perceived by the child

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as insurmountable. The work is intensive and expensive but so far has a 100% success rate. This is popular with funders, and we are looking to train additional therapists in this modality. Additional funding for this was secured in June 2023.

In terms of our client base, a noticeable change has been that we started to see clients suffering from the aftereffects of Covid – either physically themselves or through having lost loved ones in difficult and sometimes tragic circumstances, some are unable to work due to long covid, others have lost confidence due to lockdown. In other cases, family relationships have been strained due to being confined together for so long, although in some cases families did benefit from this time spent together. Some, who were already struggling with mental health issues may have found that these have worsened. Work itself has become an issue for some people who have found the return to working away from home difficult both socially and emotionally. During the pandemic itself, we were supporting people in whatever situation they found themselves in – only now are people reflecting on their experience and trying to make sense of it as well as adapting to a new way of being.

In-house training for therapists continues as we aim to maintain the highest standards in counselling and psychotherapy. We intend to increase the range of in-house training available for our therapists in the coming years as we seek experts in particular fields to deliver training for us. Topics that our therapists would like to engage with are trauma therapies, EMDR, psychopharmacology and creative therapies.

Sadly, during this year, we lost one of our most experienced therapists, Shaun Speed. Shaun had worked as a volunteer therapist for MCTC since 2019. He was professional, warm, kind, funny and highly competent. He became ill in November 2022 and died in February 2023. We miss him greatly.

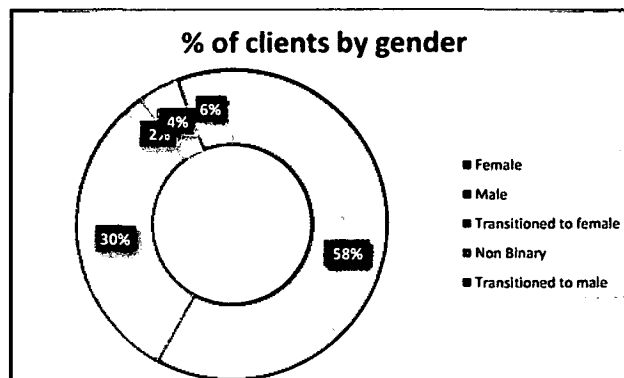
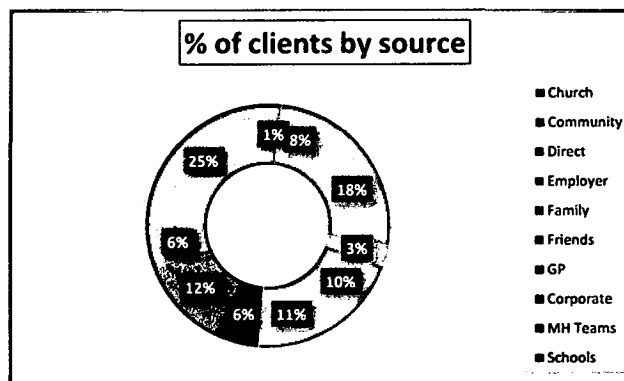
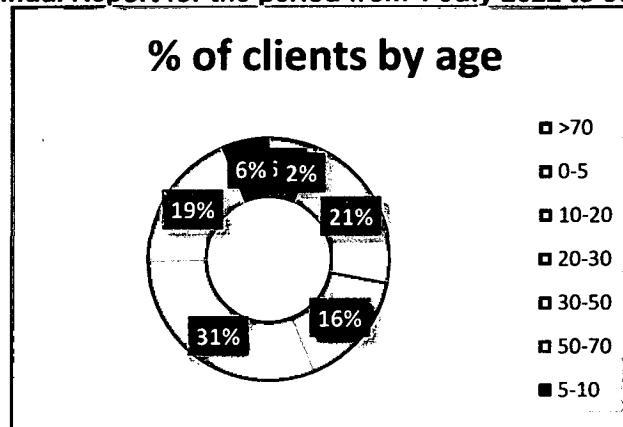
This new phase of our journey at MCTC sees our staff, therapists and trustees adapting to a changing world whilst maintaining our ethos, values and standards. We feel that this balance is essential for our future growth and development as well as for our survival as an organisation.

We know that what we do saves lives and improves and enhances many others. All most people really want is to live a happier and more peaceful life and, at MCTC, we aim to help and support them in that aspiration.

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Client Data 1 July 2022 to 30 June 2023

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We are very grateful to the following organisations for their support:

The Community Foundation for Merseyside for their continued support and invaluable advice and guidance.

The assistance of the Liverpool Community Voluntary Services in sourcing a number of grants this year from their funding register.

Blue Sky
Burbo Bank
The Duchy of Lancaster Benevolent Fund
The Souther Trust
The National Lottery, Supporting Communities
Claude Ballard Southall Memorial Trust
Price Parry Charitable Trust
Anne, Duchess of Westminster Foundation
The 23 Foundation
Albert Hunt Trust
The Albert Gubay Foundation
P H Holt Foundation
Local Giving

The methods used to recruit and appoint new charity trustees

Trustees are identified by our Director. After interview, 2 references are requested. Should they be satisfactory they are asked to complete the Trustee Declaration Form which is then returned to the Charities Commission. Trustees have usually helped the charity in some professional form and are well known to us prior to application. All trustees are greatly valued by MCTC and all contribute in some way to our operation.

The charity's relationships with related parties.

Bankers The Cooperative Bank, PO Box 250, Skelmersdale, WN8 6WT

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Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

Financial review

The charity's financial position at the end of the period ended 30 June 2023

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	15,804	19,503
Unrestricted Revenue Funds available for the		
	176,902	161,818
general purposes of the charity		
Total Unrestricted Funds	176,902	161,818
Restricted Revenue Funds	-	-
Total Restricted Funds	-	-
Total Funds	176,902	161,818

Financial review of the position at the reporting date as of 30 June 2023.

We would like to thank all those who supported us over the year, either by direct donations or by supporting our fund-raising events:

We are fortunate enough to have regular donors who contribute monthly, and we have received some generous one off donations.

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The Charitable Company, which is limited by guarantee, was incorporated on 18 March 2011 under registration number 07569839 and is governed by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 10 May 2011 and given the number 1141804.

The majority of the charitable activities are directed towards counselling activities. In this year only @21% of costs were spent on operations. In order to be able to continue to provide counselling services to those needing them the charity also engages in training and workshop activities that supplement the charitable income and enable the provision of the primary service, as well as providing a corporate service.

Some clients are able to make a small contribution towards the cost of the counselling services, and in some cases no contribution at all is possible.

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Policies on reserves.

MCTC hold £10k in reserve in an allocated account to cover costs in the event of winding up.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

**Arjun Desai
Fellow of Chartered Certified Accountants
378 Walsall Road
Perry Barr
Birmingham
B42 2LX**

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 as amended by the Bulletin issued in February 2016, (the SORP).

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In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 October 2023



Dr W Atherton
Chair of Trustees

Mersey Counselling and Therapy Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 30 June 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 26 for the period ended 30 June 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 2, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

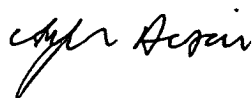
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (the SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Arjun Desai - Independent Examiner
Chartered Certified Accountant

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

This report was signed on 13th October 2023

Mersey Counselling and Therapy Centre
Statement of Financial Activities for the period ended 30 June 2023

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 July 2022 to 30 June 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2023	Current year Restricted Funds 2023	Current year Total Funds 2023	Prior Year Total Funds 2022
Income & Endowments from:					
Donations & Legacies	A1	135,108	-	135,108	164,216
Charitable activities	A2	38,773	-	38,773	37,294
Other trading activities	A3	36,373	-	36,373	20,206
Investments	A4	942	-	942	49
Grants		-	-	-	491
Total income	A	211,195	-	211,195	222,256
Expenditure on:					
Charitable activities	B2	196,111	-	196,111	202,753
Total expenditure	8	196,111	-	196,111	202,753
Net income/(expense) for the period		15,084	-	15,804	19,503
Transfers between funds		-	-	-	-
Net income/(expense) after transfers	A-8-C	15,804	-	15,804	19,503
Net movement in funds		15,804	-	15,804	19,503
Reconciliation of funds:					
Total funds brought forward	E	161,818	-	161,818	142,315
Total funds carried forward		176,902	-	176,902	161,818

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 26 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	155,075	9,141	164,216
Charitable activities	A2	37,294	-	37,294
Other trading activities	A3	20,206	-	20,206
Investments	A4	49	-	49
Grants		491	-	491
Total income	A	213,115	9,141	222,256
Expenditure on:				
Charitable activities	B2	188,986	13,767	202,753
Net income for the period		24,129	(4,626)	19,503
Transfers between funds		(4,626)	4,626	-
Net income after transfers	A-8-C	19,503	-	19,503
Net movement in funds		19,503	-	19,503
Reconciliation of funds:	E			
Total funds brought forward		142,315	-	142,315
Total funds carried forward		161,818	-	161,818

All activities derive from continuing operations

Mersey Counselling and Therapy Centre - Resources applied in the period ended 30 June 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	<u>15,084</u>	<u>19,503</u>
Net resources available to fund charitable activities	<u>15,084</u>	<u>19,503</u>

The notes attached on pages 19 to 26 form an integral part of these accounts.

Movements in revenue and capital funds for the period from 1 July 2022 to 30 June 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	161,818	-	161,818	142,315
Recognised gains and losses before transfers	15,084	-	15,084	19,503
	176,902	-	176,902	161,818
Transfers	-	-	-	-
Closing revenue funds	176,902	-	176,902	161,818

Summary of funds	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	176,902	-	176,902	161,818

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Income and Expenditure Account for the period from 1 July 2022 to 30 June 2023 as
required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	210,253	222,207
Investment income		
Interest receivable	942	49
Gross income in the period before exceptional items	<u>211,195</u>	<u>222,256</u>
Gross income in the period including exceptional items	<u>211,195</u>	<u>222,256</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	196,111	202,753
Realised losses on disposals of social investments which are programme related		
Total expenditure in the period	<u>196,111</u>	<u>202,753</u>
Net income before tax in the financial period	15,084	19,503
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	<u>15,084</u>	<u>19,503</u>
Retained surplus for the period	<u>15,084</u>	<u>19,503</u>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Balance Sheet as at 30 June 2023

		SORP		2023	2022
		Note	Ref	£	£
Current assets		B			
Debtors	5	B2	-	-	-
Cash at bank and in hand		B4	182,398	168,542	
Total current assets			<u>182,398</u>	<u>168,542</u>	
Creditors: amounts falling due within one year	6	C1	<u>(5,496)</u>	<u>(6,724)</u>	
Net current assets				<u>176,902</u>	<u>161,818</u>
The total net assets of the charity			<u>176,902</u>	<u>161,818</u>	

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	9	D2	-	-
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Unrestricted Funds

Unrestricted Revenue Funds	9	D3	<u>176,902</u>	<u>161,818</u>
			<u>176,902</u>	<u>161,818</u>
Total charity funds			<u>176,902</u>	<u>161,818</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Dr W Atherton
Chair of Trustees

Approved by the board of trustees on 13 October 2023

The notes attached on pages 20 to 27 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2022 to 30 June 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to financial instruments

4 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	66,458	70,907
Total salaries, wages and related costs	66,458	70,907

5 Debtors

	2023	2022
	£	£
Other debtors	-	-

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	690	690
PAYE, NIC VAT and other taxes	1,138	1,546
Other creditors	3,668	4,488
	5,496	6,724

7. Income and Expenditure account summary	2023 £	2022 £
At 1 April 2022	161,818	142,315
Surplus after tax for the period	15,084	19,503
	<u>176,902</u>	<u>161,818</u>
At 30 June 2023		

8. Particulars of how particular funds are represented by assets and liabilities

At 30 June 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	182,398	-	-	182,398
Current Liabilities	(5,496)	-	-	(5,496)
	<u>176,902</u>	<u>-</u>	<u>-</u>	<u>176,902</u>
At 30 June 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	168,542			168,542
Current Liabilities	(6,724)			(6,724)
	<u>161,818</u>			<u>161,818</u>

9. Change in total funds over the period as shown in Note 8, analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 10 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	161,818	15,804		176,902
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>161,818</u>	<u>15,804</u>		<u>176,902</u>
<i>Restricted funds:-</i>				
National Lottery Grant	-	-		-
Total restricted funds	<u>-</u>	<u>-</u>		<u>-</u>
Total charity funds	<u>161,818</u>	<u>15,804</u>		<u>176,902</u>

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2022 to 30 June 2023

10. Analysis of movements in funds over the period as shown in Note 9

	Income	Expenditure	Transfers	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	211,195	(196,111)	-	15,084
<i>Restricted funds:-</i>				
National Lottery Grant	-	-	-	-

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

11. Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	9,560		9,560	17,265
Little Company	40,000		40,000	40,000
Gubay	33,320		32,350	32,350
Safe Spaces	-		-	5,000
Burbo Bank	-		-	4,455
Community Foundation	7,350		7,350	4,820
Skelton Bounty	-		-	1,000
Schroder	-		-	3,000
Sir Jules Thom	-		-	1,000
P H Holt	5,271		5,271	6,233
LCR Cares	-		-	4,820
Ballard	6,000		6,000	3,653
CCF	-		-	4,556
Wirral Council	-		-	3,380
Postcode Neighbourhood	-		-	8,010
Medicash	-		-	5,760
LCVS	6,000		6,000	1,0000
Albert Hunt	4,000		4,000	4,000
Arnold Clark	-		-	1,000
Duchy of Lancaster	1,675		-	-
Scouter Trust	4,000		4,000	-
Anne Duchess of Westminster	6,500		6,500	-
Price Parry	2,000		2,000	-
Main grant	9,432		9,432	-
Total donations and gifts from individuals	135,108		135,108	155,075
Revenue grants from government and public bodies				
The National Lottery	-	-	-	9,141
Total public sector revenue grants	-	-	-	9,141
Total Donations and Legacies	A1	135,108	-	135,108
				164,216

Mersey Counselling and Therapy Centre

12. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	38,773	-	38,773	37,294
Total Primary purpose and ancillary trading	38,773	-	38,773	37,294

13. Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading	38,773	-	38,773	37,294
Total from charitable activities	38,773	-	38,773	37,294

A2

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Trading activities to raise funds for the charity	36,373	-	36,373	20,206
Total from other activities	A3 36,373	-	36,373	20,206

15 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	942	-	942	49
Total investment income	A4 942	-	942	49

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of goods for primary purpose trading	87,916	-	87,916	90,896
Reallocated from support costs	108,195	-	108,195	111,857
Total charitable trading costs	82b 196,111	-	196,111	202,753

17 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Salaries - Administrative staff	66,458	-	66,458	70,907
Premises Expenses				
Premises repairs, renewals and maintenance	310	-	310	15,506
Premises costs	19,932	-	19,932	18,876
Relocation costs	14,842	-	14,842	-

Mersey Counselling and Therapy

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

Administrative overheads				
Office costs	5,993	-	5,993	5,908
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or	660	-	660	660
Audit fees				
Support costs before reallocation	108,195	-	108,195	111,857
Less support costs reallocated to specific activities				
To charitable trading costs	(108,195)	-	(108,195)	(111,857)
Total support costs	-	-	-	-

The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total charitable trading costs	82b 196,111	-	196,111	202,753
Total charitable expenditure	82 196,111	-	196,111	202,753

Mersey Counselling and Therapy Centre

Activity analysis of Income and expenditure for the period from 01 July 2022 to 30 June 2023

This analysis is classified by activity and not by conventional nominal descriptions.

19 Analysis of income by activity

	SOFA ref	2023 £	2022
Activity			
Income from charitable activities		38,773	37,294
Income from other, non-charitable, trading activities		36,373	20,206

Summary of Total Income, including the items above

Charitable activities	A2	38,773	37,294
Other activities	A3	36,373	20,206
Donations & Legacies	A1	135,108	164,216
Investment income	A4	942	49
Government grant		-	491
Total income as shown in the SOFA	A	211,195	222,256

Categories of Income

Income from exchange transactions	211,195	222,256
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20 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Total 2023 £	Total 2022 £
A2. Primary purpose and ancillary trading directly attributable to activities	87,916	90,896
B1. Employee costs not included in direct costs	66,458	70,907
B3. Premises Expenses	35,084	34,382
B4. Administrative overheads	5,993	5,908
B5. Professional Fees	660	660
Total charitable expenditure	108,195	202,753