

Company Registration Number - 07569839

The Charity Registration Number is: 1141804

Mersey Counselling and Therapy Centre

Report and Accounts

30 June 2020

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Mersey Counselling and Therapy Centre

Report and accounts for the period ended 30 June 2020

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Independent Examiners report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	14
Movements in funds	15
Income and Expenditure account	16
Summary of funds	17
Balance sheet	17
Notes to the accounts	18

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

The Trustees present their Report and Accounts for the period ended 30 June 2020, 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 areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (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.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

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

3 Dudley Road
NEW BRIGHTON
Wirral
CH45 9JP
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 as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr W Atherton
Rev. W Eugster
Ms C North
Mrs P Hughes
Ms E Berthelsen
Mrs B Terrey

The following persons served as Trustees during the period ended 30 June 2020 :-

The trustees who served as a trustee in the reporting period were as shown above. Ms B Ross resigned in 2020 and her duties were assumed by Ms E Berthelsen.

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 or stress.

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.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

The main activities undertaken during the period to further the charity's purpose for the public benefit.

MCTC provided on average 250 sessions per month in 2019-20, these sessions were all run by qualified counsellors, all accredited or working towards their accreditation. We work closely with hospitals, mental health teams, GP Surgeries, local community groups as well as accepting self referrals. MCTC also started a Schools' Programme focusing on good mental health and wellbeing in local schools, after being awarded funds to facilitate this by the Lottery.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the period.

In June 2019, huge progress was made in our garden area. This project was funded by the National Lottery Community Fund to who also funded our schools project (see below for Schools Project Report).

June also saw MCTC supporters participating in the Wirral Coastal Walk which raised significant funds for the organisation.

In July we were blessed to receive a generous donation of plants and bulbs for the garden enabling us to get it ready for the opening event in September. We also began a training programme for neo-natal staff at Arrowe Park Hospital.

August saw another high-profile fundraising event, in the form of an abseil over the West Door of Liverpool Cathedral. Again, many of our MCTC supporters took part and we are privileged to have such people donating their time and efforts on our behalf.

In September, we were privileged to open our new garden and to welcome many of our supporters, staff and friends, including our new patron, Angela Samata, who joined us this year. Her support of all that we do at MCTC is much valued. The garden will be used for both adults and children, providing a calm and tranquil space for reflection, play, sensory experience, education, growing plants for both food and pleasure, thus enhancing the therapeutic experience of all those attending MCTC.

Our staff attended social media training. Another of our supporters created a number of promotional videos for MCTC which are now available on YouTube.

October saw another Breath of Life workshop attended by 6 participants, more staff training in IT, and the launch of our 200@£20 in 2020 fundraising campaign. We had hoped to engage 200 local businesses to support MCTC at £20 per month. Unfortunately, this initiative had to be abandoned early in 2020 due to Covid-19.

February is always the month for our annual mandatory suicide prevention training which is attended by all our therapists. We believe that it is a vital element in saving lives and maintaining our **zero suicide** rate over the last 9 years.

We also provided a day of training for Breathwork facilitators this year.

In March 2020, MCTC closed its doors on the 16th in anticipation of the national lockdown a week later, in order to allow therapists time to prepare their clients for either ending their therapy for the time being or moving to a remote method of delivery.

All client sessions were then conducted via video link or telephone. Our chosen video platform

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

crashed on the first day of lockdown, we found another one remarkably quickly, and then moved to provide online training for all our therapists so that they could continue to work to the highest standards, in whatever medium they were using.

During the ongoing pandemic, MCTC was delivering more than 70 client sessions per week, we aim to grow our offering as much as we can, looking beyond the pandemic.

As the pandemic and its consequences took hold, several of our MCTC therapists felt that they needed to stand down as their own circumstances radically changed. Recruiting new therapists at such a time was not easy but we continue to pursue recruitment as the next stage of Covid-19 unfolds.

In addition, we began research into online record keeping with a view to moving all our client records to a secure, encrypted online system, which we successfully did later in 2020.

In November 2019 MCTC were the beneficiaries of a fundraising dinner held by Exchange Chambers which raised over £20k. This was our second and final year as their chosen charity, and we thank them, with special mention to Jo Stapley of Exchange Chambers for her coordination of efforts and contributions.

Grants were gratefully received to June 2020 from the John Moores Foundation, the Souter Trust, P Holt and Claude Ballard, as well as a very generous individual donation. Covid support was also received by the Steve Morgan Trust, Legal and General, and from LRC Cares, via the Community Foundation.

MCTC would also like to thank the individuals who fundraised for us on the Wirral Coastal Walk, and the Abseil from the Anglican cathedral, in July and August 2019, raising around £5k per event.

At the beginning of 2020 fundraising responsibilities were reassigned just a few weeks before the pandemic started. Fundraising during this period has been very different from previous years, but we have high hopes for the future and a more professional and structured approach will hopefully be of benefit.

The rollout of the schools' project and first year delivery were reported in last year's accounts. Delivery of year 2 was from September 2019 to September 2020. Unfortunately, the last 6 months of the Schools' Project from March 2020 were severely impacted by Covid-19.

In year 2 of the project it was decided that as well as offering individual counselling, in order to increase the reach of the project, group delivery of talks on wellbeing, looking after mental health and developing resilience would also be offered. The groups, to begin with, were year groups, such as assemblies, but we have offered smaller groups as time has gone on to targeted pupils. Pre covid we were engaged with 14 schools locally, this has changed as each school responded differently to the pandemic.

We had 4 fully qualified consultants on board, with speakers and facilitators including Neil Hughes, Angie Preston, Andy Grant and Dave Bolton.

We delivered motivational videos from Neil Hughes, Dave Bolton and Andy Grant to all schools in April 2020. Resources were sent via email from the start of the March lockdown for both teachers, and pupils. Contact was maintained weekly with all SENCOs. Over the lockdown we supplied online counselling for both teachers and pupils.

Feedback for the project has been overwhelmingly positive. MCTC have tried to be reactive rather than prescriptive with the programme and spend time getting to know senior staff and each SENCO.

MCTC looks forward to delivering year 3 of this project, and hopefully beyond, helping local schools

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

support and educate a new generation of children, raising awareness of the importance of good mental health.

As of June 2020, MCTC's Centre remained closed.

We continue to consider and actively pursue ways in which we might raise funds in order to purchase the premises from which we work. This would bring many benefits in terms of stabilising the organisation, creating an asset, releasing MCTC from the inevitable uncertainty of lease arrangements as well as the burden of rental payments. MCTC sees this as one way to future-proof the charity and ensure that our service is well placed to continue our work of supporting people in mental pain far into the future.

During this period, we have also been able to support two research students and launched a new website thanks to the efforts of Thug Media. The charity is active on social media, mostly Instagram and Facebook, keeping in touch with our supporters, and offering a listening ear.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

According to MIND 1 in 4 people will experience a mental health problem of some kind, and 1 in 6 people report experiencing a common mental health problem (like anxiety and depression) in any given week in England. Many of our clients who receive funded sessions are from 'disadvantaged' backgrounds with many claiming benefits. National data suggests that people with a mental health problem are more likely to be on a lower income, on welfare benefits; and live in debt.

Mental health is also the most commonly reported reason for claiming incapacity benefits, both nationally and locally. The Department of Health Mental Health Strategy, 'No Health without Mental Health' states that access to Psychological Therapies, such as counselling, should be rapidly increasing year on year. NHS Wirral is eighth highest of the 27 PCTs in the North West for antidepressant prescribing rates but sixth lowest in terms of prescribing costs.

This demonstrates that cost effective options for treatment are needed in our area and, ultimately, highlights the need for our facilities and services. Since the onset of the pandemic, demand has been exceptional but, even without Covid-19, the need for mental health services is on the increase across all sectors of society. Having established our online service, we plan to continue and develop this going forward, alongside our face to face service. This will increase MCTC's reach in a number of ways. The charity will be able to offer its exceptional service to people in need outside of our geographical area and, in fact, anywhere in the world. We will also be able to support people who are housebound, or who become ill during the course of their therapy.

We will also be able to deliver many more client sessions as we will no longer be constrained by room capacity. This will involve recruiting more therapists and we actively engaged in this process.

The degree to which the achievements and performance during the period have benefited wider society.

Our most frequent presentation is anxiety. This is a condition that detrimentally affects nearly all our clients, whatever their initial reason for seeking help. During this year we have seen people suffering from a wide range of issues including depression, bereavement and loss, family and relationship problems, psychiatric diagnoses, illness and disability, trauma, sexual abuse, loneliness and other forms of abuse as well as personal growth work. The most vulnerable in our society have

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

been made even more so by the pandemic. Referrals by NHS statutory services ceased completely at the start of the pandemic, MCTC not only maintained its' services but increased the number of appointments offered and recruited new therapists.

With our increased reach due to the development of our online service, MCTC is stronger and more resilient than ever. We are actively engaged with local surgeries, hospitals, mental health teams and community groups, who all recognise our professional excellence.

The methods used to recruit and appoint new charity trustees.

Trustees are identified by our Director. They are then interviewed, and 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.

The charity's relationships with related parties.

Bankers

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

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

Financial review

The charity's financial position at the end of the period ended 30 June 2020

The financial position of the charity at 30 June 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	25,486	25,486
Unrestricted Revenue Funds available for the	97,343	49,240
general purposes of the charity		
Total Unrestricted Funds	97,343	49,240
Restricted Revenue Funds	9,509	5,272
Total Restricted Funds	9,509	5,272
Total Funds	106,852	54,512

Financial review of the position at the reporting date, 30 June 2020.

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

LJMU

Exchange Chambers

Those who participated in the Liverpool cathedral abseil and the Wirral Coastal Walk in 2018.

Numerous donations, including our very valuable regular donors, and some very generous one off donations.

MCTC, as with all charities, faces strong financial challenges in the future; not least the expected pressure on Council and NHS funding arising from a weakening economic situation throughout the country and the continuing political uncertainty around Brexit.

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 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 services, 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.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

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).

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;

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2019 to 30 June 2020

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 12 to 24.

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 31 March 2021.



MRS P HUGHES
Director and Trustee

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 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 24 for the period ended 30 June 2020 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 18.

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

Mersey Counselling and Therapy Centre

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 31 March 2021

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2020

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 July 2019 to 30 June 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	100,671	31,850	132,521	119,227
Charitable activities	A2	62,150	-	62,150	48,897
Other trading activities	A3	547	-	547	817
Investments	A4	366	-	366	77
Grants		4,256	-	4,256	-
Total income	A	167,990	31,850	199,840	169,018
Expenditure on:					
Charitable activities	B2	119,887	27,613	147,500	143,532
Total expenditure	8	119,887	27,613	147,500	143,532
Net income for the period		48,103	4,237	52,340	25,486
Net income after transfers	A-8-C	48,103	4,237	52,340	25,486
Net movement in funds		48,103	4,237	52,340	25,486
Reconciliation of funds:-					
Total funds brought forward	E	49,240	5,272	54,512	29,026
Total funds carried forward		97,343	9,509	106,852	54,512

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 18 to 24 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2020

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	104,467	14,760	119,227
Charitable activities	A2	48,897	-	48,897
Other trading activities	A3	817	-	817
Investments	A4	77	-	77
Total income	A	154,258	14,760	169,018
Expenditure on:				
Charitable activities	B2	134,044	9,488	143,532
Net income for the period		20,214	5,272	25,486
Net income after transfers	A-8-C	20,214	5,272	25,486
Net movement in funds		20,214	5,272	25,486
Reconciliation of funds:-				
Total funds brought forward	E	29,026		29,026
Total funds carried forward		49,240	5,272	54,512

All activities derive from continuing operations

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2020

Mersey Counselling and Therapy Centre - Resources applied in the period ended 30 June 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	<u>52,340</u>	<u>25,486</u>
Net resources available to fund charitable activities	<u>52,340</u>	<u>25,486</u>

The notes attached on pages 15 to 21 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2020

Movements in revenue and capital funds for the period from 1 July 2019 to 30 June 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	49,240	5,272	54,512	29,026
Recognised gains and losses before transfers	48,103	4,237	52,340	25,486
	97,343	9,509	106,852	54,512
Closing revenue funds	97,343	9,509	106,852	54,512

Summary of funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	97,343	9,509	106,852	54,512

The notes attached on pages 18 to 24 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2020

**Mersey Counselling and Therapy Centre
Income and Expenditure Account for the period from 1 July 2019 to 30 June 2020 as
required by the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	199,474	168,941
Investment income		
Interest receivable	366	77
Gross income in the period before exceptional items	199,840	169,018
Gross income in the period including exceptional items	199,840	169,018
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	147,500	143,532
Realised losses on disposals of social investments which are programme related		
Total expenditure in the period	147,500	143,532
Net income before tax in the financial period	52,340	25,486
Tax on surplus on ordinary activities		
Net income after tax in the financial period	52,340	25,486
Retained surplus for the period	52,340	25,486
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 18 to 24 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Balance Sheet as at 30 June 2020

		SORP Note Ref	2020 £	2019 £
Current assets		B		
Debtors	5	B2 978	-	-
Cash at bank and in hand		B4 110,104	58,000	
Total current assets		111,082	<u>58,000</u>	
Creditors: amounts falling due within one year	6	C1 (4,230)	(3,488)	
Net current assets			<u>106,852</u>	<u>54,512</u>
The total net assets of the charity			<u>106,852</u>	<u>54,512</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 9,506		5,272
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3 97,343		49,240
Total charity funds			<u>106,852</u>	<u>54,512</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..

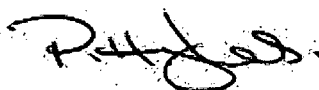
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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.



MRS P HUGHES

Trustee

Approved by the board of trustees on 31 March 2020

The notes attached on pages 18 to 24 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2019 to 30 June 2020

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	2020	2019
		£
Gross Salaries excluding trustees and key management personnel	35,228	26,697
Total salaries, wages and related costs	35,228	26,697

5 Debtors

	2020	2019
	£	£
Other debtors	978	427
	978	427

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	1,380	720
PAYE, NIC VAT and other taxes	319	93
Other creditors	2,531	2,675
	4,230	3,488

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2019 to 30 June 2020

7 Income and Expenditure account summary	2020 £	2019 £
At 1 April 2019	54,512	29,026
Surplus after tax for the period	52,340	25,486
	<u>106,852</u>	<u>54,512</u>
At 30 June 2020		

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

At 30 June 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	101,573		9,509	111,082
Current Liabilities	(4,230)			(4,230)
	<u>97,343</u>		<u>9,509</u>	<u>106,852</u>
At 1 April 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	52,728		5,272	58,000
Current Liabilities	(3,488)			(3,488)
	<u>49,240</u>		<u>5,272</u>	<u>54,512</u>

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

	Funds brought forward from 2019 £	Movement in funds in 2020 £	Transfers between funds in 2020 £	Funds carried forward to 2021 £
		See Note 10		
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	49,240	48,103		97,343
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>49,240</u>	<u>48,103</u>		<u>97,343</u>
<i>Restricted funds:-</i>				
National Lottery Grant	5,272	4,237		9,509
Total restricted funds	<u>5,272</u>	<u>4,237</u>		<u>9,509</u>
Total charity funds	<u>54,512</u>	<u>52,340</u>		<u>106,852</u>

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2019 to 30 June 2020

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	167,990	(119,887)		48,103
<i>Restricted funds:-</i>				
National Lottery Grant	31,850	(27,613)		4,237
	<u>199,840</u>	<u>(147,500)</u>		<u>52,340</u>

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2019 to 30 June 2020 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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	16,301		16,301	59,187
Little Company	40,000		40,000	40,000
Exchange Chambers	21,200		21,200	-
Legal & General	3,000		3,000	-
Souter Trust	2,000		2,000	-
Steve Morgan Trust	4,785		4,785	-
P H Holt	5,070		5,070	-
LCR Cares	5,000		5,000	-
Ballard	2,010		2,010	-
Abseil funds	1,305		1,305	-
Total donations and gifts from individuals	100,671		100,671	99,187
Revenue grants from government and public bodies				
The National Lottery	-	31,850	31,850	20,040
Total public sector revenue grants	-	31,850	31,850	20,040
Total Donations and Legacies	A1 100,671	31,850	132,521	119,227

12 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2019 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	62,150	-	62,150	48,897
Total Primary purpose and ancillary trading	62,150	-	62,150	48,897

13 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2020	2020	2020	2019
Total income from charitable trading	62,150	-	62,150	48,897
Total from charitable activities	A2 62,150	-	62,150	48,897

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2019 to 30 June 2020 as required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Trading activities to raise funds for the charity	547	-	547	817
Total from other activities	A3 547	-	547	817

15 Investment income

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable	366	-	366	77
Total investment income	A4 366	-	366	77

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Cost of goods for primary purpose trading	74,162	-	74,162	74,162
Reallocated from support costs	59,882	9,488	69,370	69,370
Total charitable trading costs	82b 134,044	9,488	143,532	143,532

17 Support costs for charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Employee costs not included in direct costs				
Salaries - Administrative staff	35,228	-	35,228	26,697
Premises Expenses				
Premises repairs, renewals and maintenance	859	27,613	28,472	9,488
Premises costs	18,889	-	18,889	25,691

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2019 to 30 June 2020 as required by the SORP 2015

Administrative overheads

Office costs	5,715	-	5,715	6,774
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or

audit fees	660	-	660	720
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Support costs before reallocation	61,351	27,613	88,964	69,370
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Less support costs reallocated to specific activities

To charitable trading costs	(61,351)	(27,613)	(88,964)	(69,370)
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Total support costs	-	-	-	-
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The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total charitable trading costs	82b	119,887	27,613	147,500	143,532
Total charitable expenditure	82	119,887	27,613	147,500	143,532

Mersey Counselling and Therapy Centre

Activity analysis of Income and expenditure for the period from 01 July 2019 to 30 June 2020

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

19 Analysis of income by activity

	SOFA ref	2020 £	2019
Activity			
Income from charitable activities		62,150	48,897
Income from other, non charitable, trading activities		547	817

Summary of Total Income, including the items above

Charitable activities	A2	62,150	48,897
Other activities	A3	547	817
Donations & Legacies	A1	132,521	119,227
Investment income	A4	366	77
Government grant		4,256	-
Total income as shown in the SOFA	A	199,840	169,018

Categories of income

Income from exchange transactions	199,840	169,018
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20 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Total 2020 £	Total 2019 £
A2. Primary purpose and ancillary trading directly attributable to activities	58,536	74,162
B1. Employee costs not included in direct costs	35,228	26,697
B3. Premises Expenses	47,361	35,179
B4. Administrative overheads	5,715	6,774
B5. Professional Fees	660	720
Total charitable expenditure	147,500	143,532