

ST BARNABAS COUNSELLING CENTRE

England & Wales · Charity number 1000797

Details

Status Registered

Legal form Charitable company

Company number [02535600](#)

Registered 1990-11-07

Register [View on the Charity Commission register](#)

Contact

Address Derby Street
Norwich
NR2 4PU

Phone 01603625222

Email admin@stbcc.org.uk

Website www.stbcc.org.uk

Activities

Objects: THE RELIEF OF SICKNESS AND ILL-HEALTH FOR THE PUBLIC BENEFIT BY THE PROVISION OF PROFESSIONAL COUNSELLING SERVICES TO HELP THOSE OVER 18 IN DISTRESS FACING EMOTIONAL PROBLEMS OF ALL KINDS WHERE THOSE LESS ABLE TO PAY ARE NOT EXCLUDED.

Activities: Offering professional counselling to help those facing emotional problems, in particular those who cannot manage this from their own resources, where those less able to pay are not excluded.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Cambridgeshire
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£175,320	£194,304	-	-
2024-12-31	£195,677	£171,548	-	-
2023-12-31	£122,886	£148,310	-	-
2022-12-31	£198,949	£155,538	-	-
2021-12-31	£91,154	£112,110	-	-

Trustees

Name	Role	Appointed
Gillian Anderson Brown		2022-03-30
Jane Simpson		2021-09-27
Karl Jermyn		2021-09-27
Peter Threadkell		2022-09-27
William Lindsay Ogden		2025-11-17

ST BARNABAS COUNSELLING CENTRE

England & Wales - Charity number 1000797

Accounts

St Barnabas Counselling Centre

Charity No. 1000797

Company No. 02535600

Trustees' Report and Unaudited Accounts

31 December 2025

St Barnabas Counselling Centre

Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 17
Detailed Statement of Financial Activities	18 to 19

St Barnabas Counselling Centre

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02535600

Charity No. 1000797

Principal Office

Derby Street
Norwich
NR2 4PU

Registered Office

Derby Street
Norwich
Norfolk
NR2 4PU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Anderson-Brown
S.R. Clissitt
K. Jermyn
W. Ogden
J. Simpson
P.V. Threadkell

Accountants

Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW

OBJECTIVES AND ACTIVITIES

Objects and aims

The relief of sickness and ill-health for the public benefit by the provision of professional counselling services to help those over 18 in distress facing emotional problems of all kinds where those less able to pay are not excluded.

St Barnabas Counselling Centre**Trustees Annual Report**

Objectives, strategies and activities

2025 has been another strong and purposeful year for our charity, with demand remaining high across all areas of provision. Our core low-cost long-term counselling service, our specialist asylum seeker and migrant programme, our student counselling partnership with Norwich University of the Arts, and our corporate counselling services have all continued to grow in reach and impact. We supported 244 clients in 2025, up from 213 in 2024 - a 14.6% increase in registrations - delivering 3,826 counselling sessions across the year. Our geographical reach remains significant, with clients living in 25 of Norfolk's 36 postcode districts, meaning we are currently serving 69% of the county.

Clients continue to present with complex and pressing mental health needs. Within our generic service, the most common themes remain trauma, anxiety and depression, relationship difficulties, and grief and loss. At assessment, 71% of clients were experiencing moderate to severe or severe distress, highlighting the intensity of the need at the point of referral. Encouragingly, by final sessions this had reduced to 28%, with 50% reporting healthy or mild levels of distress, demonstrating the tangible and meaningful change that sustained therapeutic support can achieve. Our asylum seeker and migrant counselling service has seen particularly significant growth, with client numbers rising from 24 to 45 - an 87.5% increase - and individuals from 30 different nationalities accessing support. Many present with complex trauma, emotional stabilisation needs and the ongoing acculturation stress of resettlement within an increasingly austere immigration climate.

Alongside service delivery, we were proud to partner with RippleActs, a charity supporting people experiencing long-term unemployment, to co-produce a Mental Health in the Workplace workshop. We look forward to launching and rolling this out in 2026. Looking ahead, our focus will be to sustain our core services while developing a series of corporate mental health and wellbeing workshops to diversify income streams. Key challenges remain in securing sustainable funding and responding to increasing levels of mental health need as NHS services struggle to meet demand. Despite these pressures, we remain ambitious, resilient and firmly committed to expanding access to life-changing counselling across Norfolk. The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £8,826 - (2024: £68,635).

Public benefit

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. The Centre continued to provide counselling services for those in need during 2025, achieving high service levels to its clients.

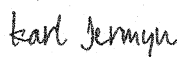
FINANCIAL REVIEW

Policy on reserves

The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £8,826 - , (2024: £68,635).

Signed on behalf of the board

K. Jermyn
Trustee



23 March 2026

St Barnabas Counselling Centre

Independent Examiners Report

Independent Examiner's Report to the trustees of St Barnabas Counselling Centre

I report to the charity trustees on my examination of the financial statements of St Barnabas Counselling Centre for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

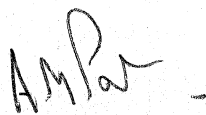
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Andrew Parker FCCA
Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW
23 March 2026

St Barnabas Counselling Centre**Statement of Financial Activities**

for the year ended 31 December 2025

		Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	Note s	£	£	£	£
Income and endowments from:					
Donations and legacies	4	28,644	47,000	75,644	95,073
Charitable activities	5	92,166	-	92,166	92,343
Other trading activities	6	1,089	-	1,089	3,941
Investments	7	2,363	-	2,363	2,620
Other	8	4,058	-	4,058	1,700
Total		128,320	47,000	175,320	195,677
Expenditure on:					
Charitable activities	9	42,741	6,175	48,916	31,490
Other	10	145,388	-	145,388	140,058
Total		188,129	6,175	194,304	171,548
Net gains on investments		-	-	-	-
Net (expenditure)/income	11	(59,809)	40,825	(18,984)	24,129
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(59,809)	40,825	(18,984)	24,129
Other gains and losses					
Net movement in funds		(59,809)	40,825	(18,984)	24,129
Reconciliation of funds:					
Total funds brought forward		68,635	53,702	122,337	98,208
Total funds carried forward		8,826	94,527	103,353	122,337

St Barnabas Counselling Centre**Summary Income and Expenditure Account**

for the year ended 31 December 2025

	2025	2024
	£	£
Income	172,957	193,057
Interest and investment income	2,363	2,620
Gross income for the year	<u>175,320</u>	<u>195,677</u>
Expenditure	193,769	171,013
Depreciation and charges for impairment of fixed assets	535	535
Total expenditure for the year	<u>194,304</u>	<u>171,548</u>
Net (expenditure)/income before tax for the year	(18,984)	24,129
Net (expenditure)/income for the year	<u>(18,984)</u>	<u>24,129</u>

St Barnabas Counselling Centre**Balance Sheet**

at 31 December 2025

Company No. 02535600	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	14	1,603	2,138
		<u>1,603</u>	<u>2,138</u>
Current assets			
Debtors	15	4,624	3,633
Cash at bank and in hand		101,883	121,257
		<u>106,507</u>	<u>124,890</u>
Creditors: Amount falling due within one year	16	(4,757)	(4,691)
Net current assets		101,750	120,199
Total assets less current liabilities		103,353	122,337
Net assets excluding pension asset or liability		103,353	122,337
Total net assets		<u>103,353</u>	<u>122,337</u>
The funds of the charity			
Restricted funds			
Restricted income funds	17	94,527	53,702
		<u>94,527</u>	<u>53,702</u>
Unrestricted funds			
General funds	17	8,826	68,635
		<u>8,826</u>	<u>68,635</u>
Reserves			
	17		
Total funds		<u>103,353</u>	<u>122,337</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 23 March 2026

And signed on its behalf by:

Karl Jermyn

K. Jermyn

Trustee

23 March 2026

St Barnabas Counselling Centre**Statement of Cash flows****for the year ended 31 December 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(18,984)	24,129
Adjustments for:		
Depreciation of property, plant and equipment	535	535
Dividends, interest and rents from investments	(6,421)	(4,320)
(Increase)/Decrease in trade and other receivables	(991)	8,831
Increase/(Decrease) in trade and other payables	66	(3,231)
Net cash (used in)/provided by operating activities	<u>(25,795)</u>	<u>25,944</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	6,421	4,320
Net cash from investing activities	<u>6,421</u>	<u>1,647</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(19,374)	27,591
Cash and cash equivalents at the beginning of the year	121,257	93,666
Cash and cash equivalents at the end of the year	<u>101,883</u>	<u>121,257</u>
Components of cash and cash equivalents		
Cash and bank balances	101,883	121,257
	<u>101,883</u>	<u>121,257</u>

St Barnabas Counselling Centre**Notes to the Accounts****for the year ended 31 December 2025****1 Accounting policies****Basis of preparation**

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

St Barnabas Counselling Centre**Notes to the Accounts****Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Office equipment	25% Straight line
------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

St Barnabas Counselling Centre**Notes to the Accounts****2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	72,073	23,000	95,073
Charitable activities	92,343	-	92,343
Other trading activities	3,941	-	3,941
Investments	2,620	-	2,620
Other	1,700	-	1,700
Total	<u>172,677</u>	<u>23,000</u>	<u>195,677</u>
Expenditure on:			
Charitable activities	24,478	7,012	31,490
Other	140,058	-	140,058
Total	<u>164,536</u>	<u>7,012</u>	<u>171,548</u>
Net income	<u>8,141</u>	<u>15,988</u>	<u>24,129</u>
Net income before other gains/(losses)	8,141	15,988	24,129
Other gains and losses:			
Net movement in funds	<u>8,141</u>	<u>15,988</u>	<u>24,129</u>
Reconciliation of funds:			
Total funds brought forward	60,494	37,714	98,208
Total funds carried forward	<u><u>68,635</u></u>	<u><u>53,702</u></u>	<u><u>122,337</u></u>

St Barnabas Counselling Centre**Notes to the Accounts****4 Income from donations and legacies**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations from individuals	11,220	-	11,220	8,059
Grants from charitable organisations	10,650	47,000	57,650	80,000
Gift aid	6,774	-	6,774	7,014
	<u>28,644</u>	<u>47,000</u>	<u>75,644</u>	<u>95,073</u>

Donated goods, facilities and services received

	Total 2025	Total 2024
	£	£
Donations from individuals	-	15,073
Grants from charitable organisations	-	80,000
	<u>-</u>	<u>95,073</u>

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Counselling	92,166	92,166	92,343
	<u>92,166</u>	<u>92,166</u>	<u>92,343</u>

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Shop income from sale of donated goods and services	1,089	1,089	972
Garden party income	-	-	2,969
	<u>1,089</u>	<u>1,089</u>	<u>3,941</u>

7 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest receivable on bank deposits	2,363	2,363	2,620
	<u>2,363</u>	<u>2,363</u>	<u>2,620</u>

St Barnabas Counselling Centre

Notes to the Accounts

8 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
CPD and Training	4,058	4,058	1,700
	<u>4,058</u>	<u>4,058</u>	<u>1,700</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Supervision	10,935	-	10,935	10,743
Out of hours	15,348	6,175	21,523	15,357
Corporate costs	7,450	-	7,450	5,390
Interpreter costs	9,008	-	9,008	-
<i>Governance costs</i>				
	<u>42,741</u>	<u>6,175</u>	<u>48,916</u>	<u>31,490</u>

10 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	101,946	101,946	90,437
Motor and travel costs	287	287	1,629
Premises costs	22,047	22,047	19,427
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	535	535	535
General administrative costs	15,732	15,732	23,200
Legal and professional costs	4,841	4,841	4,830
	<u>145,388</u>	<u>145,388</u>	<u>140,058</u>

11 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	535	535

12 Trustee remuneration and expenses

	2025 Number	2024 Number
The nature of the reimbursed expenses		No payments were made trustees in 2025 (2024 - nil).

St Barnabas Counselling Centre**Notes to the Accounts****13 Staff costs**

	2025	2024
Salaries and wages	92,670	84,211
Social security costs	1,750	825
Pension costs	2,350	1,654
	<u>96,770</u>	<u>86,690</u>

No employee received emoluments in excess of £60,000.

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

	2025 Number	2024 Number
Administration	<u>3</u>	<u>5</u>
	<u>3</u>	<u>5</u>

14 Tangible fixed assets

	Office equipment £	Total £
Cost or revaluation		
At 1 January 2025	50,490	50,490
At 31 December 2025	<u>50,490</u>	<u>50,490</u>
Depreciation and impairment		
At 1 January 2025	48,352	48,352
Depreciation charge for the year	535	535
At 31 December 2025	<u>48,887</u>	<u>48,887</u>
Net book values		
At 31 December 2025	<u>1,603</u>	<u>1,603</u>
At 31 December 2024	<u>2,138</u>	<u>2,138</u>

15 Debtors

	2025 £	2024 £
Trade debtors	991	-
Other debtors	633	633
Prepayments and accrued income	3,000	3,000
	<u>4,624</u>	<u>3,633</u>

16 Creditors:

amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,357	4,329
Other creditors	400	362
	<u>4,757</u>	<u>4,691</u>

St Barnabas Counselling Centre

Notes to the Accounts

17 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2025 £
Restricted funds:				
Restricted income funds:				
Alan Boswell - Bursary fund	12,006	21,000	-	33,006
Norwich Charitable trust fund (Asylum, refugee and migrant)	41,696	10,000	(5,250)	46,446
NCC Homes for Ukraine	-	16,000	(925)	15,075
<i>Total</i>	<u>53,702</u>	<u>47,000</u>	<u>(6,175)</u>	<u>94,527</u>
Unrestricted funds:				
General funds	68,635	128,320	(188,129)	8,826
Total funds	<u>122,337</u>	<u>175,320</u>	<u>(194,304)</u>	<u>103,353</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Alan Boswell - Bursary fund	Alan Boswell is restricted to offering bursaries to clients who can not contribute a minimum of £18 per session.
Norwich Charitable trust fund (Asylum, refugee and migrant)	Norwich Charitable Trust is restricted to costs related to ARM client work (clients with Asylum, Refugee or Migrant status), costs such as counsellor expenses, interpreting fees, supervision costs.
NCC Homes for Ukraine	Costs associated with delivering counselling to clients from Asylum seeking, Refugee and Migrant status

18 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,603	1,603
Net current assets	101,750	101,750
	<u>103,353</u>	<u>103,353</u>

St Barnabas Counselling Centre**Notes to the Accounts****19 Reconciliation of net debt**

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	121,257	(19,374)	101,883
	<u>121,257</u>	<u>(19,374)</u>	<u>101,883</u>
Net debt	<u>121,257</u>	<u>(19,374)</u>	<u>101,883</u>

20 Commitments***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>2,350</u>	<u>1,654</u>

21 Related party disclosures***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

St Barnabas Counselling Centre

Detailed Statement of Financial Activities

for the year ended 31 December 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations from individuals	11,220	-	11,220	8,059
Grants from charitable organisations	10,650	47,000	57,650	80,000
Gift aid	6,774	-	6,774	7,014
	<u>28,644</u>	<u>47,000</u>	<u>75,644</u>	<u>95,073</u>
Charitable activities				
Counselling	92,166	-	92,166	92,343
	<u>92,166</u>	<u>-</u>	<u>92,166</u>	<u>92,343</u>
Other trading activities				
Shop income from sale of donated goods and services	1,089	-	1,089	972
Garden party income	-	-	-	2,969
	<u>1,089</u>	<u>-</u>	<u>1,089</u>	<u>3,941</u>
Investments				
Interest receivable on bank deposits	2,363	-	2,363	2,620
	<u>2,363</u>	<u>-</u>	<u>2,363</u>	<u>2,620</u>
Other				
CPD and Training	4,058	-	4,058	1,700
	<u>4,058</u>	<u>-</u>	<u>4,058</u>	<u>1,700</u>
Total income and endowments	128,320	47,000	175,320	195,677
Expenditure on:				
Charitable activities				
Supervision	10,935	-	10,935	10,743
Out of hours	15,348	6,175	21,523	15,357
Corporate costs	7,450	-	7,450	5,390
Interpreter costs	9,008	-	9,008	-
	<u>42,741</u>	<u>6,175</u>	<u>48,916</u>	<u>31,490</u>
Total of expenditure on charitable activities	42,741	6,175	48,916	31,490
Employee costs				
Salaries/wages	92,670	-	92,670	84,211
Employer's NIC	1,750	-	1,750	825
Pension costs	2,350	-	2,350	1,654
Staff training	4,740	-	4,740	3,253
Staff welfare	436	-	436	494
	<u>101,946</u>	<u>-</u>	<u>101,946</u>	<u>90,437</u>

St Barnabas Counselling Centre**Detailed Statement of Financial Activities**

Motor and travel costs				
Travel and subsistence	287	-	287	1,629
	<u>287</u>	<u>-</u>	<u>287</u>	<u>1,629</u>
Premises costs				
Rent	18,000	-	18,000	16,500
Rates	1,604	-	1,604	-
Light, heat and power	2,443	-	2,443	2,927
	<u>22,047</u>	<u>-</u>	<u>22,047</u>	<u>19,427</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Office equipment	535	-	535	535
Bad debts	404	-	404	-
Equipment repairs and maintenance	6,098	-	6,098	9,400
General insurances	2,141	-	2,141	2,163
Stationery and printing	4,010	-	4,010	5,682
Sundry expenses	3,079	-	3,079	5,955
	<u>16,267</u>	<u>-</u>	<u>16,267</u>	<u>23,735</u>
Legal and professional costs				
Accountancy and bookkeeping	2,525	-	2,525	2,838
Other legal and professional costs	2,316	-	2,316	1,992
	<u>4,841</u>	<u>-</u>	<u>4,841</u>	<u>4,830</u>
Total of expenditure of other costs	<u>145,388</u>	<u>-</u>	<u>145,388</u>	<u>140,058</u>
Total expenditure	<u>188,129</u>	<u>6,175</u>	<u>194,304</u>	<u>171,548</u>
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(59,809)</u>	<u>40,825</u>	<u>(18,984)</u>	<u>24,129</u>
Net (expenditure)/income before other gains/(losses)	<u>(59,809)</u>	<u>40,825</u>	<u>(18,984)</u>	<u>24,129</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(59,809)</u>	<u>40,825</u>	<u>(18,984)</u>	<u>24,129</u>
Reconciliation of funds:				
Total funds brought forward	68,635	53,702	122,337	98,208
Total funds carried forward	<u>8,826</u>	<u>94,527</u>	<u>103,353</u>	<u>122,337</u>

ST BARNABAS COUNSELLING CENTRE

England & Wales - Charity number 1000797

Accounts

St Barnabas Counselling Centre

Charity No. 1000797

Company No. 02535600

Trustees' Report and Unaudited Accounts

31 December 2024

St Barnabas Counselling Centre

Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 17
Detailed Statement of Financial Activities	18 to 19

St Barnabas Counselling Centre

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02535600

Charity No. 1000797

Principal Office

Derby Street
Norwich
NR2 4PU

Registered Office

Derby Street
Norwich
Norfolk
NR2 4PU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

G. Brown
S.R. Clissitt
K. Jermyn
J. Simpson
P.V. Threadkell

Accountants

Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW

St Barnabas Counselling Centre

Trustees Annual Report

OBJECTIVES AND ACTIVITIES

2024 has been a year of consolidation for St Barnabas Counselling Centre. After establishing multiple new contracts to tend to new client groups with increasing clinical complexities, we have needed to take stock and affirm the positive work we have been doing.

The second year of the Norwich University of the Arts contract has gone well with more students accessing our provision. Though we have no formal contract with the University of East Anglia, we continue to welcome students who are signposted from their student support services and the University of Sanctuary team.

Our counselling service for clients of asylum seeker, refugee and migrant backgrounds has continued to incrementally grow as we have carried out more proactive engagement sessions in the community. One example being a psychoeducation session on mental health and wellbeing and how counselling can help migrant mothers at a local mums and babies group.

More of our counsellors are building confidence in this area which requires much skill and sensitivity. They work systemically, relationally and are trauma informed in their approach - using interpreters and advocating where required. We continue to provide specialist clinical supervision groups to support this work and promote best practice. We are proud to have also been granted 'sanctuary status' under the City of Sanctuary Health Stream for the work we are doing in this arena.

A number of counsellors have moved on into private practice, so recruitment of new trainees and qualified therapists continues to feature as an ongoing part of our work. We also carried out in-depth consultation with all of our key stakeholders to develop a robust 5 year strategic plan which has now been posted on our website. In 2024, we delivered 3988 sessions, constituting a 2.5% rise from last year. We continue to be a vibrant, professional low cost counselling service - proud to be serving our community.

Policy on reserves

The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £68,635 - approximately four months expenditure (2023: £60,494 approximately six months expenditure).

Signed on behalf of the board

K. Jermyn 
Trustee

04 July 2025

St Barnabas Counselling Centre

Independent Examiners Report

Independent Examiner's Report to the trustees of St Barnabas Counselling Centre

I report to the charity trustees on my examination of the financial statements of St Barnabas Counselling Centre for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Andrew Parker Association of Chartered Certified
Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

04 July 2025

St Barnabas Counselling Centre**Statement of Financial Activities****for the year ended 31 December 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	72,073	23,000	95,073	28,470
Charitable activities	5	92,343	-	92,343	91,000
Other trading activities	6	3,941	-	3,941	623
Investments	7	2,620	-	2,620	1,578
Other	8	1,700	-	1,700	1,215
Total		172,677	23,000	195,677	122,886
Expenditure on:					
Charitable activities	9	24,478	7,012	31,490	21,343
Other	10	140,058	-	140,058	126,967
Total		164,536	7,012	171,548	148,310
Net gains on investments		-	-	-	-
Net income/(expenditure)	11	8,141	15,988	24,129	(25,424)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		8,141	15,988	24,129	(25,424)
Other gains and losses					
Net movement in funds		8,141	15,988	24,129	(25,424)
Reconciliation of funds:					
Total funds brought forward		60,494	37,714	98,208	123,632
Total funds carried forward		68,635	53,702	122,337	98,208

St Barnabas Counselling Centre**Summary Income and Expenditure Account****for the year ended 31 December 2024**

	2024	2023
	£	£
Income	193,057	121,308
Interest and investment income	2,620	1,578
Gross income for the year	<u>195,677</u>	<u>122,886</u>
Expenditure	171,013	148,310
Depreciation and charges for impairment of fixed assets	535	-
Total expenditure for the year	<u>171,548</u>	<u>148,310</u>
Net income/(expenditure) before tax for the year	24,129	(25,424)
Net income /(expenditure)for the year	<u><u>24,129</u></u>	<u><u>(25,424)</u></u>

St Barnabas Counselling Centre

Balance Sheet

at 31 December 2024

Company No.	20253600	Notes	2024	2023
			£	£
Fixed assets				
	Tangible assets	14	2,138	-
			<u>2,138</u>	<u>-</u>
Current assets				
	Debtors	15	3,633	12,464
	Cash at bank and in hand		121,257	93,666
			<u>124,890</u>	<u>106,130</u>
	Creditors: Amount falling due within one year	16	(4,691)	(7,922)
	Net current assets		<u>120,199</u>	<u>98,208</u>
	Total assets less current liabilities		<u>122,337</u>	<u>98,208</u>
	Net assets excluding pension asset or liability		<u>122,337</u>	<u>98,208</u>
	Total net assets		<u><u>122,337</u></u>	<u><u>98,208</u></u>
The funds of the charity				
	Restricted funds	17		
	Restricted income funds		53,702	37,714
			<u>53,702</u>	<u>37,714</u>
	Unrestricted funds	17		
	General funds		68,635	60,494
			<u>68,635</u>	<u>60,494</u>
	Reserves	17		
	Total funds		<u><u>122,337</u></u>	<u><u>98,208</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 04 July 2025

And signed on its behalf by:

Karl Jermyn

K. Jermyn

Trustee

04 July 2025

St Barnabas Counselling Centre**Statement of Cash flows****for the year ended 31 December 2024**

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	24,129	(25,424)
Adjustments for:		
Depreciation of property, plant and equipment	535	-
Dividends, interest and rents from investments	(4,320)	(2,793)
Decrease/(Increase) in trade and other receivables	8,831	(10,171)
Decrease in trade and other payables	(3,231)	(6,519)
Net cash provided by/(used in) operating activities	<u>25,944</u>	<u>(44,907)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(2,673)	-
Dividends, interest and rents from investments	4,320	2,793
Net cash from investing activities	<u>1,647</u>	<u>2,793</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	27,591	(42,114)
Cash and cash equivalents at the beginning of the year	93,666	135,780
Cash and cash equivalents at the end of the year	<u>121,257</u>	<u>93,666</u>
Components of cash and cash equivalents		
Cash and bank balances	121,257	93,666
	<u>121,257</u>	<u>93,666</u>

St Barnabas Counselling Centre**Notes to the Accounts****for the year ended 31 December 2024****1 Accounting policies****Basis of preparation**

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

St Barnabas Counselling Centre

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Office equipment	25% Straight line
------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

St Barnabas Counselling Centre

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

St Barnabas Counselling Centre

Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	18,470	10,000	28,470
Charitable activities	91,000	-	91,000
Other trading activities	623	-	623
Investments	1,578	-	1,578
Other	1,215	-	1,215
Total	112,886	10,000	122,886
Expenditure on:			
Charitable activities	21,343	-	21,343
Other	126,967	-	126,967
Total	148,310	-	148,310
Net income	(35,424)	10,000	(25,424)
Transfers between funds	47,876	(47,876)	-
Net income before other gains/(losses)	12,452	(37,876)	(25,424)
Other gains and losses:			
Net movement in funds	12,452	(37,876)	(25,424)
Reconciliation of funds:			
Total funds brought forward	48,042	75,590	123,632
Total funds carried forward	60,494	37,714	98,208

St Barnabas Counselling Centre

Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations from individuals	8,059	-	8,059	6,055
Grants from charitable organisations	57,000	23,000	80,000	22,415
Gift aid	7,014	-	7,014	-
	<u>72,073</u>	<u>23,000</u>	<u>95,073</u>	<u>28,470</u>

Donated goods, facilities and services received

	Total 2024	Total 2023
	£	£
Donations from individuals	15,073	6,055
Grants from charitable organisations	80,000	22,415
	<u>95,073</u>	<u>28,470</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Counselling	92,343	92,343	91,000
	<u>92,343</u>	<u>92,343</u>	<u>91,000</u>

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Shop income from sale of donated goods and services	972	972	623
Garden party income	2,969	2,969	-
	<u>3,941</u>	<u>3,941</u>	<u>623</u>

7 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable on bank deposits	2,620	2,620	1,578
	<u>2,620</u>	<u>2,620</u>	<u>1,578</u>

St Barnabas Counselling Centre

Notes to the Accounts

8 Other income

	Unrestricted	Total	Total
		2024	2023
	£	£	£
CPD and Training	1,700	1,700	1,215
	<u>1,700</u>	<u>1,700</u>	<u>1,215</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Supervision	10,743	-	10,743	13,518
Out of hours	8,345	7,012	15,357	2,145
Corporate costs	5,390	-	5,390	5,680
<i>Governance costs</i>				
	<u>24,478</u>	<u>7,012</u>	<u>31,490</u>	<u>21,343</u>

10 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	90,437	90,437	65,306
Motor and travel costs	1,629	1,629	4,104
Premises costs	19,427	19,427	22,964
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	535	535	-
General administrative costs	23,200	23,200	21,410
Legal and professional costs	4,830	4,830	13,183
	<u>140,058</u>	<u>140,058</u>	<u>126,967</u>

11 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	535	-

12 Trustee remuneration and expenses

	2024	2023
	Number	Number

The nature of the reimbursed expenses No payments were made trustees in 2024 (2023 - nil).

St Barnabas Counselling Centre**Notes to the Accounts****13 Staff costs**

	2024	2023
Salaries and wages	84,211	57,126
Social security costs	825	-
Pension costs	1,654	1,523
	<u>86,690</u>	<u>58,649</u>

No employee received emoluments in excess of £60,000.

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

	2024	2023
	Number	Number
Administration	5	4
	<u>5</u>	<u>4</u>

14 Tangible fixed assets

	Office equipment	Total
	£	£
Cost or revaluation		
At 1 January 2024	47,817	47,817
Additions	2,673	2,673
At 31 December 2024	<u>50,490</u>	<u>50,490</u>
Depreciation and impairment		
At 1 January 2024	47,817	47,817
Depreciation charge for the year	535	535
At 31 December 2024	<u>48,352</u>	<u>48,352</u>
Net book values		
At 31 December 2024	<u>2,138</u>	<u>2,138</u>
At 31 December 2023	<u>-</u>	<u>-</u>

15 Debtors

	2024	2023
	£	£
Trade debtors	-	10,964
Other debtors	633	-
Prepayments and accrued income	3,000	1,500
	<u>3,633</u>	<u>12,464</u>

16 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,329	6,292
Other taxes and social security	-	1,353
Other creditors	362	277
	<u>4,691</u>	<u>7,922</u>

St Barnabas Counselling Centre

Notes to the Accounts

17 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
Alan Boswell - Bursary fund	12,006	-	-	12,006
Norwich Charitable trust fund (Asylum, refugee and migrant)	25,708	20,000	(7,012)	38,696
Snellings	-	3,000	-	3,000
<i>Total</i>	<u>37,714</u>	<u>23,000</u>	<u>(7,012)</u>	<u>53,702</u>
Unrestricted funds:				
General funds	60,494	172,677	(164,536)	68,635
Total funds	<u><u>98,208</u></u>	<u><u>195,677</u></u>	<u><u>(171,548)</u></u>	<u><u>122,337</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Alan Boswell - Bursary fund	Alan Boswell is restricted to offering bursaries to clients who can not contribute a minimum of £18 per session.
Norwich Charitable trust fund (Asylum, refugee and migrant)	Norwich Charitable Trust is restricted to costs related to ARM client work (clients with Asylum, Refugee or Migrant status), costs such as counsellor expenses, interpreting fees, supervision costs.
Snellings	Snellings is restricted to providing income for the charities garden party in celebration of their 50th year.

18 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	2,138	2,138
Net current assets	120,199	120,199
	<u><u>122,337</u></u>	<u><u>122,337</u></u>

St Barnabas Counselling Centre

Notes to the Accounts

19 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	93,666	27,591	121,257
	<u>93,666</u>	<u>27,591</u>	<u>121,257</u>
Net debt	<u>93,666</u>	<u>27,591</u>	<u>121,257</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>1,654</u>	<u>1,523</u>

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

St Barnabas Counselling Centre**Detailed Statement of Financial Activities****for the year ended 31 December 2024**

	Unrestricte d funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations from individuals	8,059	-	8,059	6,055
Grants from charitable organisations	57,000	23,000	80,000	22,415
Gift aid	7,014	-	7,014	-
	<u>72,073</u>	<u>23,000</u>	<u>95,073</u>	<u>28,470</u>
Charitable activities				
Counselling	92,343	-	92,343	91,000
	<u>92,343</u>	<u>-</u>	<u>92,343</u>	<u>91,000</u>
Other trading activities				
Shop income from sale of donated goods and services	972	-	972	623
Garden party income	2,969	-	2,969	-
	<u>3,941</u>	<u>-</u>	<u>3,941</u>	<u>623</u>
Investments				
Interest receivable on bank deposits	2,620	-	2,620	1,578
	<u>2,620</u>	<u>-</u>	<u>2,620</u>	<u>1,578</u>
Other				
CPD and Training	1,700	-	1,700	1,215
	<u>1,700</u>	<u>-</u>	<u>1,700</u>	<u>1,215</u>
Total income and endowments	172,677	23,000	195,677	122,886
Expenditure on:				
Charitable activities				
Supervision	10,743	-	10,743	13,518
Out of hours	8,345	7,012	15,357	2,145
Corporate costs	5,390	-	5,390	5,680
	<u>24,478</u>	<u>7,012</u>	<u>31,490</u>	<u>21,343</u>
Total of expenditure on charitable activities	24,478	7,012	31,490	21,343
Employee costs				
Salaries/wages	84,211	-	84,211	57,126
Employer's NIC	825	-	825	-
Pension costs	1,654	-	1,654	1,523
Staff training	3,253	-	3,253	6,523
Staff welfare	494	-	494	134
	<u>90,437</u>	<u>-</u>	<u>90,437</u>	<u>65,306</u>
Motor and travel costs				

St Barnabas Counselling Centre**Detailed Statement of Financial Activities**

Travel and subsistence	1,629	-	1,629	4,104
	<u>1,629</u>	<u>-</u>	<u>1,629</u>	<u>4,104</u>
Premises costs				
Rent	16,500	-	16,500	19,950
Light, heat and power	2,927	-	2,927	3,014
	<u>19,427</u>	<u>-</u>	<u>19,427</u>	<u>22,964</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Office equipment	535	-	535	-
Bad debts	-	-	-	404
Equipment repairs and maintenance	9,400	-	9,400	9,314
General insurances	2,163	-	2,163	2,533
Software, IT support and related costs	-	-	-	254
Stationery and printing	5,682	-	5,682	5,963
Sundry expenses	5,955	-	5,955	2,892
Telephone, fax and broadband	-	-	-	50
	<u>23,735</u>	<u>-</u>	<u>23,735</u>	<u>21,410</u>
Legal and professional costs				
Accountancy and bookkeeping	2,838	-	2,838	2,001
Other legal and professional costs	1,992	-	1,992	11,182
	<u>4,830</u>	<u>-</u>	<u>4,830</u>	<u>13,183</u>
Total of expenditure of other costs	<u>140,058</u>	<u>-</u>	<u>140,058</u>	<u>126,967</u>
Total expenditure	<u>164,536</u>	<u>7,012</u>	<u>171,548</u>	<u>148,310</u>
Net gains on investments	-	-	-	-
	<u>8,141</u>	<u>15,988</u>	<u>24,129</u>	<u>(25,424)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	<u>8,141</u>	<u>15,988</u>	<u>24,129</u>	<u>(25,424)</u>
Other Gains	-	-	-	-
	<u>8,141</u>	<u>15,988</u>	<u>24,129</u>	<u>(25,424)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	60,494	37,714	98,208	123,632
Total funds carried forward	<u>68,635</u>	<u>53,702</u>	<u>122,337</u>	<u>98,208</u>

ST BARNABAS COUNSELLING CENTRE

England & Wales - Charity number 1000797

Accounts

St Barnabas Counselling Centre

Charity No. 1000797

Company No. 02535600

Trustees' Report and Unaudited Accounts

31 December 2023

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 to 17
Detailed Statement of Financial Activities	18 to 19

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02535600

Charity No. 1000797

Principal Office

Derby Street

Norwich

NR2 4PU

Registered Office

Derby Street

Norwich

Norfolk

NR2 4PU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Anderson-Brown

K. Jermyn

J. Simpson

P.V. Threadkell

Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

St Barnabas Counselling Centre

Trustees Annual Report

OBJECTIVES AND ACTIVITIES

Objects and aims

The relief of sickness and ill-health for the public benefit by the provision of professional counselling services to help those over 18 in distress facing emotional problems of all kinds where those less able to pay are not excluded.

Objectives, strategies and activities

2023 has brought more adjustments and transitions for St Barnabas Counselling Centre (St Bs). We returned to our original premises in April after the repair work to the roof was completed. This was a relief for all volunteers and staff who endured precarious conditions during the winter months at the replacement location.

Since then, we have successfully obtained a 3 year contract with Norwich University of the Arts to deliver counselling for their students and are delivering a pilot project with Norwich City Council working with those at risk of homelessness. The delivery of counselling for our corporate clients continues to bring in a valued income to help sustain elements of our other services.

We continue to support clients of refugees, asylum seeker and migrant backgrounds and invest time and resource in our counsellors' professional development. With the cost of living crisis, we have seen more clients need to access our bursary fund. Such financial stresses inadvertently effect on client's mental health and we have also seen an increase in complexity of clients' presentation as the NHS has reduced capacity. We continue to have a stable cohort of 30 volunteer counsellors all of whom have wonderful skills, expertise and knowledge to support our clients. In 2023 we delivered 3,892 sessions which has constituted a 22% increase from last year. We are proud to be celebrating our 50th anniversary this summer with a gathering in the Bishop's Garden and hope St Bs will have another 50 years ahead of it.

Public benefit

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. The Centre continued to provide counselling services for those in need during 2023, achieving high service levels to its clients.

FINANCIAL REVIEW

Policy on reserves

The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £60,494 – approximately 4 months expenditure, (2022: £38,042 approximately 6 months expenditure).

PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A larger charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Barnabas Counselling Centre

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

K. Jermyn
Trustee



28 August 2024

St Barnabas Counselling Centre
Independent Examiners Report

Independent Examiner's Report to the trustees of St Barnabas Counselling Centre

I report to the charity trustees on my examination of the financial statements of St Barnabas Counselling Centre for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Andrew Parker Association of Chartered Certified
Accountants
Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW
28 August 2024

St Barnabas Counselling Centre

Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	18,470	10,000	28,470	124,694
Charitable activities	5	91,000	-	91,000	71,627
Other trading activities	6	623	-	623	454
Investments	7	1,578	-	1,578	201
Other	8	1,215	-	1,215	1,973
Total		112,886	10,000	122,886	198,949
Expenditure on:					
Charitable activities	9	21,343	-	21,343	30,906
Other	10	126,967	-	126,967	124,632
Total		148,310	-	148,310	155,538
Net gains on investments		-	-	-	-
Net (expenditure)/income	11	(35,424)	10,000	(25,424)	43,411
Transfers between funds		47,876	(47,876)	-	-
Net (expenditure)/income before other gains/(losses)		12,452	(37,876)	(25,424)	43,411
Other gains and losses					
Net movement in funds		12,452	(37,876)	(25,424)	43,411
Reconciliation of funds:					
Total funds brought forward		48,042	75,590	123,632	80,221
Total funds carried forward		60,494	37,714	98,208	123,632

St Barnabas Counselling Centre

Summary Income and Expenditure Account

for the year ended 31 December 2023

	2023	2022
	£	£
Income	121,308	198,748
Interest and investment income	1,578	201
Gross income for the year	<u>122,886</u>	<u>198,949</u>
Expenditure	148,310	154,350
Depreciation and charges for impairment of fixed assets	-	1,188
Total expenditure for the year	<u>148,310</u>	<u>155,538</u>
Net (expenditure)/income before tax for the year	(25,424)	43,411
Net (expenditure)/income for the year	<u>(25,424)</u>	<u>43,411</u>

St Barnabas Counselling Centre

Balance Sheet

at 31 December 2023

Company No.	02535600	Notes	2023 £	2022 £
Fixed assets				
Tangible assets		14	-	-
Current assets				
Debtors		15	12,464	2,293
Cash at bank and in hand			93,666	135,780
			<u>106,130</u>	<u>138,073</u>
Creditors: Amount falling due within one year		16	(7,922)	(14,441)
Net current assets			98,208	123,632
Total assets less current liabilities			98,208	123,632
Net assets excluding pension asset or liability			98,208	123,632
Total net assets			<u>98,208</u>	<u>123,632</u>
The funds of the charity				
Restricted funds		17		
Restricted income funds			37,714	75,590
			<u>37,714</u>	<u>75,590</u>
Unrestricted funds		17		
General funds			60,494	48,042
			<u>60,494</u>	<u>48,042</u>
Reserves		17		
Total funds			<u>98,208</u>	<u>123,632</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 28 August 2024

And signed on its behalf by:

K. Jermyn

Karl Jermyn

Trustee

28 August 2024

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Office equipment	25% Straight line
------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	49,694	75,000	124,694
Charitable activities	71,627	-	71,627
Other trading activities	454	-	454
Investments	201	-	201
Other	1,973	-	1,973
Total	<u>123,949</u>	<u>75,000</u>	<u>198,949</u>
Expenditure on:			
Charitable activities	30,906	-	30,906
Other	124,632	-	124,632
Total	<u>155,538</u>	<u>-</u>	<u>155,538</u>
Net income	<u>(31,589)</u>	<u>75,000</u>	<u>43,411</u>
Net income before other gains/(losses)	(31,589)	75,000	43,411
Other gains and losses:			
Net movement in funds	<u>(31,589)</u>	<u>75,000</u>	<u>43,411</u>
Reconciliation of funds:			
Total funds brought forward	79,631	590	80,221
Total funds carried forward	<u><u>48,042</u></u>	<u><u>75,590</u></u>	<u><u>123,632</u></u>

St Barnabas Counselling Centre

Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations from individuals	6,055	-	6,055	9,694
Grants from charitable organisations	12,415	10,000	22,415	115,000
	<u>18,470</u>	<u>10,000</u>	<u>28,470</u>	<u>124,694</u>

Donated goods, facilities and services received

	Total 2023	Total 2022
	£	£
Donations from individuals	6,055	9,694
Grants from charitable organisations	22,415	115,000
	<u>28,470</u>	<u>124,694</u>

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Counselling	91,000	91,000	71,627
	<u>91,000</u>	<u>91,000</u>	<u>71,627</u>

6 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Shop income from sale of donated goods and services	623	623	454
	<u>623</u>	<u>623</u>	<u>454</u>

7 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest receivable on bank deposits	1,578	1,578	201
	<u>1,578</u>	<u>1,578</u>	<u>201</u>

8 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
CPD and Training	1,215	1,215	1,973
	<u>1,215</u>	<u>1,215</u>	<u>1,973</u>

9 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Supervision	13,518	13,518	23,771
Out of hours	2,145	2,145	1,110
Corporate cost	5,680	5,680	6,025
<i>Governance costs</i>			
	<u>21,343</u>	<u>21,343</u>	<u>30,906</u>

10 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Employee costs	65,306	65,306	75,366
Motor and travel costs	4,104	4,104	-
Premises costs	22,964	22,964	19,541
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	1,188
General administrative costs	21,410	21,410	25,354
Legal and professional costs	13,183	13,183	3,183
	<u>126,967</u>	<u>126,967</u>	<u>124,632</u>

11 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	1,188

12 Trustee remuneration and expenses

	2023	2022
	Number	Number

The nature of the reimbursed expenses

In 2022 no payments were made to trustee for administration work during the year. No payments were made in 2023.

St Barnabas Counselling Centre

Notes to the Accounts

13 Staff costs

	2023	2022
Salaries and wages	57,126	70,209
Pension costs	1,523	1,610
	<u>58,649</u>	<u>71,819</u>

No employee received emoluments in excess of £60,000.

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

	2023 Number	2022 Number
Administration	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

14 Tangible fixed assets

	Office equipment £	Total £
Cost or revaluation		
At 1 January 2023	47,817	47,817
At 31 December 2023	<u>47,817</u>	<u>47,817</u>
Depreciation and impairment		
At 1 January 2023	47,817	47,817
At 31 December 2023	<u>47,817</u>	<u>47,817</u>
Net book values		
At 31 December 2023	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>

15 Debtors

	2023 £	2022 £
Trade debtors	10,964	793
Prepayments and accrued income	1,500	1,500
	<u>12,464</u>	<u>2,293</u>

16 Creditors:

amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,292	3,844
Other taxes and social security	1,353	4,845
Other creditors	277	5,752
	<u>7,922</u>	<u>14,441</u>

17 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2023 £
Restricted funds:					
Restricted income funds:					
Alan Boswell - Bursary fund	20,000	-	-	(7,994)	12,006
Norwich Charitable trust fund (Asylum, refugee and migrant)	55,590	-	-	(29,890)	25,700
NCC Homes for Ukraine	-	5,000	-	(4,992)	8
Norfolk Community NCF	-	5,000	-	(5,000)	-
<i>Total</i>	<u>75,590</u>	<u>10,000</u>	<u>-</u>	<u>(47,876)</u>	<u>37,714</u>
Unrestricted funds:					
General funds	48,042	112,886	(148,310)	47,876	60,494
Total funds	<u><u>123,632</u></u>	<u><u>122,886</u></u>	<u><u>(148,310)</u></u>	<u><u>-</u></u>	<u><u>98,208</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Alan Boswell - Bursary fund	Alan Boswell is restricted to offering bursaries to clients who can not contribute a minimum of £18 per session.
Norwich Charitable trust fund (Asylum, refugee and migrant)	Norwich Charitable Trust is restricted to costs related to ARM client work (clients with Asylum, Refugee or Migrant status), costs such as counsellor expenses, interpreting fees, supervision costs.
NCC Homes for Ukraine	Costs associated with delivering counselling to clients from Asylum seeking, Refugee and Migrant status
Norfolk Community NCF	Costs associated with delivering counselling to clients from Asylum seeking, Refugee and Migrant status

18 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	98,208	98,208
	<u>98,208</u>	<u>98,208</u>

19 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	135,780	(42,114)	93,666
	<u>135,780</u>	<u>(42,114)</u>	<u>93,666</u>
Net debt	<u>135,780</u>	<u>(42,114)</u>	<u>93,666</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>1,523</u>	<u>1,610</u>

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

St Barnabas Counselling Centre

Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations from individuals	6,055	-	6,055	9,694
Grants from charitable organisations	12,415	10,000	22,415	115,000
	<u>18,470</u>	<u>10,000</u>	<u>28,470</u>	<u>124,694</u>
Charitable activities				
Counselling	91,000	-	91,000	71,627
	<u>91,000</u>	<u>-</u>	<u>91,000</u>	<u>71,627</u>
Other trading activities				
Shop income from sale of donated goods and services	623	-	623	454
	<u>623</u>	<u>-</u>	<u>623</u>	<u>454</u>
Investments				
Interest receivable on bank deposits	1,578	-	1,578	201
	<u>1,578</u>	<u>-</u>	<u>1,578</u>	<u>201</u>
Other				
CPD and Training	1,215	-	1,215	1,973
	<u>1,215</u>	<u>-</u>	<u>1,215</u>	<u>1,973</u>
Total income and endowments	112,886	10,000	122,886	198,949
Expenditure on:				
Charitable activities				
Supervision	13,518	-	13,518	23,771
Out of hours	2,145	-	2,145	1,110
Corporate cost	5,680	-	5,680	6,025
	<u>21,343</u>	<u>-</u>	<u>21,343</u>	<u>30,906</u>
Total of expenditure on charitable activities	21,343	-	21,343	30,906
Employee costs				
Salaries/wages	57,126	-	57,126	70,209
Pension costs	1,523	-	1,523	1,610
Staff training	6,523	-	6,523	2,133
Staff welfare	134	-	134	1,414
	<u>65,306</u>	<u>-</u>	<u>65,306</u>	<u>75,366</u>
Motor and travel costs				
Travel and subsistence	4,104	-	4,104	-
	<u>4,104</u>	<u>-</u>	<u>4,104</u>	<u>-</u>
Premises costs				

St Barnabas Counselling Centre

Detailed Statement of Financial Activities

Rent	19,950	-	19,950	17,400
Light, heat and power	3,014	-	3,014	2,141
	<u>22,964</u>	<u>-</u>	<u>22,964</u>	<u>19,541</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Office equipment	-	-	-	1,188
Bad debts	404	-	404	336
Equipment repairs and maintenance	9,314	-	9,314	12,315
General insurances	2,533	-	2,533	2,331
Software, IT support and related costs	254	-	254	5,171
Stationery and printing	5,963	-	5,963	1,911
Subscriptions	-	-	-	319
Sundry expenses	2,892	-	2,892	1,949
Telephone, fax and broadband	50	-	50	1,022
	<u>21,410</u>	<u>-</u>	<u>21,410</u>	<u>26,542</u>
Legal and professional costs				
Accountancy and bookkeeping	2,001	-	2,001	1,950
Other legal and professional costs	11,182	-	11,182	1,233
	<u>13,183</u>	<u>-</u>	<u>13,183</u>	<u>3,183</u>
Total of expenditure of other costs	<u>126,967</u>	<u>-</u>	<u>126,967</u>	<u>124,632</u>
Total expenditure	148,310	-	148,310	155,538
Net gains on investments	-	-	-	-
Net (expenditure)/income	(35,424)	10,000	(25,424)	43,411
Transfers between funds	47,876	(47,876)	-	-
Net (expenditure)/income before other gains/(losses)	12,452	(37,876)	(25,424)	43,411
Other Gains	-	-	-	-
Net movement in funds	<u>12,452</u>	<u>(37,876)</u>	<u>(25,424)</u>	<u>43,411</u>
Reconciliation of funds:				
Total funds brought forward	48,042	75,590	123,632	80,221
Total funds carried forward	<u>60,494</u>	<u>37,714</u>	<u>98,208</u>	<u>123,632</u>

ST BARNABAS COUNSELLING CENTRE

England & Wales - Charity number 1000797

Accounts

St Barnabas Counselling Centre

Charity No. 1000797

Company No. 02535600

Trustees' Report and Unaudited Accounts

31 December 2022

St Barnabas Counselling Centre
Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Accounts	9 to 17

St Barnabas Counselling Centre
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02535600

Charity No. 1000797

Principal Office

Derby Street
Norwich
NR2 4PU

Registered Office

Derby Street
Norwich
Norfolk
NR2 4PU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G. Anderson-Brown	(Appointed 30 March 2022)
R. De Beer	(Resigned 30 March 2022)
K. Jermyn	
J. Simpson	
P.V. Threadkell	(Appointed 1 June 2022)

Accountants

Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW

OBJECTIVES AND ACTIVITIES

Objects and aims

The objectives of the company are to offer professional counselling services to help those over 18 in distress facing emotional problems of all kinds where those less able to pay are not excluded and to promote the advancement of counselling skills by providing supportive placements for those in training.

Objectives, strategies and activities

St Barnabas has experienced a number of challenges this last financial year. We needed to locate to new premises for 6 months whilst renovation work was being carried out at our original site. This involved a big investment in time and resources for all the counsellors and clients to make the necessary adjustments. The cost in living crisis also saw an increase in clients who needed the support of our bursary fund.

In response to the war in Ukraine and other international crises, we decided to expand our services to refugee, asylum seeker and migrant clients. Although this work can be costly as it requires additional resources such as using interpreters, we wanted to play our part in supporting some of societies most marginalised. In addition to this we are continuing to support clients from Norwich and Norfolk with recovery and healing from grief and loss, trauma processing and management of anxiety, depression, suicidal ideation and relationship difficulties.

On a lighter note, we are looking forward to developing plans for our 50th year anniversary next year and are pleased to also be developing an Alumni group of ex-St Barnabas Counsellors who would like to remain involved in some capacity with the legacy of the organisation and the delivery of our meaningful services in the community. Meanwhile, we continue to try to bring in additional funds through grant applications and diversifying our income streams through professional development opportunities, room rental and the securing of new contracts.

Public benefit

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. The Centre continued to provide counselling services for those in need during 2022, achieving high service levels to its clients.

FINANCIAL REVIEW

Policy on reserves

The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £38,042 – approximately 4 months expenditure, (2021: £55,233 approximately 6 months expenditure).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board:



K. Jermy

Trustee

25 September 2023

Independent Examiner's Report to the trustees of St Barnabas Counselling Centre

I report to the charity trustees on my examination of the financial statements of St Barnabas Counselling Centre for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Andrew Parker
Association of Chartered Certified Accountants
Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW
25 September 2023

St Barnabas Counselling Centre
Statement of Financial Activities
for the year ended 31 December 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	49,694	75,000	124,694	5,456
Charitable activities	5	71,627	-	71,627	83,033
Other trading activities	6	454	-	454	427
Investments	7	201	-	201	50
Other	8	1,973	-	1,973	2,188
Total		123,949	75,000	198,949	91,154
Expenditure on:					
Charitable activities	9	30,906	-	30,906	22,078
Other	11	124,632	-	124,632	90,032
Total		155,538	-	155,538	112,110
Net gains on investments		-	-	-	-
Net income/(expenditure)	12	(31,589)	75,000	43,411	(20,956)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(31,589)	75,000	43,411	(20,956)
Other gains and losses					
Net movement in funds		(31,589)	75,000	43,411	(20,956)
Reconciliation of funds:					
Total funds brought forward		79,631	590	80,221	101,177
Total funds carried forward		48,042	75,590	123,632	80,221

St Barnabas Counselling Centre
Summary Income and Expenditure Account
for the year ended 31 December 2022

	2022	2021
	£	£
Income	198,748	91,104
Interest and investment income	201	50
Gross income for the year	<u>198,949</u>	<u>91,154</u>
Expenditure	(154,350)	(110,402)
Depreciation and charges for impairment of fixed assets	(1,188)	(1,708)
Total expenditure for the year	<u>(155,538)</u>	<u>(112,110)</u>
Net income/(expenditure) before tax for the year	43,411	(20,956)
Net income /(expenditure)for the year	<u>43,411</u>	<u>(20,956)</u>

St Barnabas Counselling Centre**Balance Sheet**

at 31 December 2022

Company No. 02535600	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	15	-	1,188
		-	1,188
Current assets			
Debtors	16	2,293	2,080
Cash at bank and in hand		135,780	79,596
		138,073	81,676
Creditors: Amount falling due within one year	17	(14,441)	(2,643)
Net current assets		123,632	79,033
Total assets less current liabilities		123,632	80,221
Net assets excluding pension asset or liability		123,632	80,221
Total net assets		123,632	80,221
The funds of the charity			
Restricted funds			
Restricted income funds	18	75,590	590
		75,590	590
Unrestricted funds			
General funds	18	38,042	79,631
Designated funds	18	10,000	-
		48,042	79,631
Total funds		123,632	80,221

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 25 September 2023

And signed on its behalf by:


K. Jermyn

Trustee

25 September 2023

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds - These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies - Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts - Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help - The value of any volunteer help received is not included in the accounts.

Investment income - This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets - This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets - This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure - Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds - These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities - These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs - These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure - These are support costs not allocated to a particular activity.

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.

Tangible fixed assets and depreciation

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

Office equipment	25% Straight line
------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

3 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments from:			
Donations and legacies	5,456	-	5,456
Charitable activities	83,033	-	83,033
Other trading activities	427	-	427
Investments	50	-	50
Other	2,188	-	2,188
Total	<u>91,154</u>	<u>-</u>	<u>91,154</u>
Expenditure on:			
Charitable activities	112,078	32	112,110
Total	<u>112,078</u>	<u>32</u>	<u>112,110</u>
Net income	(20,924)	(32)	(20,956)
Transfers between funds	1,619	(1,619)	-
Net income before other gains/(losses)	<u>(19,305)</u>	<u>(1,651)</u>	<u>(20,956)</u>
Other gains and losses:			
Net movement in funds	<u>(19,305)</u>	<u>(1,651)</u>	<u>(20,956)</u>
Reconciliation of funds:			
Total funds brought forward	98,936	2,241	101,177
Total funds carried forward	<u>79,631</u>	<u>590</u>	<u>80,221</u>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations and legacies	9,694	-	9,694	2,456
Grants from charitable organisations	40,000	75,000	115,000	3,000
	<u>49,694</u>	<u>75,000</u>	<u>124,694</u>	<u>5,456</u>

Donated goods, facilities and services received

	Total 2022	Total 2021
	£	£
Donations from individuals	9,694	2,456
Grants from charitable organisations	115,000	3,000
	<u>124,694</u>	<u>5,456</u>

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Counselling	71,627	71,627	83,033
	<u>71,627</u>	<u>71,627</u>	<u>83,033</u>

6 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Shop income from sale of donated goods and services	454	454	427
	<u>454</u>	<u>454</u>	<u>427</u>

7 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest receivable on bank deposits	201	201	50
	<u>201</u>	<u>201</u>	<u>50</u>

8 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
CPD and Training	1,973	1,973	2,188
	<u>1,973</u>	<u>1,973</u>	<u>2,188</u>

9 Expenditure on charitable and other activities

		Total 2022	Total 2021
	£	£	£
Counselling	82,219	82,219	58,347
Staff costs	71,819	71,819	52,263
Governance costs	1,500	1,500	1,500
	<u>155,538</u>	<u>155,538</u>	<u>112,110</u>

10 Analysis of grants

Activity or programme

	Total 2022 £	Total 2021 £
Government grants	-	2,188
	<u>-</u>	<u>2,188</u>

11 Other expenditure

	Unrestricted £	Total 2022 £	Total 2021 £
Employee costs	73,952	73,952	52,856
Premises costs	19,541	19,541	19,179
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,188	1,188	1,708
General administrative costs	26,768	26,768	9,989
Legal and professional costs	3,183	3,183	6,300
	<u>124,632</u>	<u>124,632</u>	<u>90,032</u>

12 Net income/(expenditure) before transfers

	2022 £	2021 £
This is stated after charging:		
Depreciation of owned fixed assets	1,188	1,708
Independent Examiner's fee	1,500	1,500

13 Trustee remuneration and expenses

One or more of the trustees has been paid for administration work in the current or prior periods.

One or more of the trustees has been paid expenses in the current or prior periods.

No trustee was paid for acting as a trustee.

	2022 Number	2021 Number
Number of trustees paid expenses and administration work	1	2
	£	£
Total expenses reimbursed to trustees	159	2,270
Total administration work paid	4,512	4,501

Notes to the Accounts

14 Staff costs

	2022	2021
Salaries and wages	70,209	51,092
Pension costs	1,610	1,171
	<u>71,819</u>	<u>52,263</u>

No employee received emoluments in excess of £60,000.

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

	2022	2021
	Number	Number
Administration	4	4
	<u>4</u>	<u>4</u>

15 Tangible fixed assets

	Office equipment	Total
	£	£
Cost or revaluation		
At 1 January 2022	47,817	47,817
At 31 December 2022	<u>47,817</u>	<u>47,817</u>
Depreciation and impairment		
At 1 January 2022	46,629	46,629
Depreciation charge for the year	1,188	1,188
At 31 December 2022	<u>47,817</u>	<u>47,817</u>
Net book values		
At 31 December 2022	-	-
At 31 December 2021	<u>1,188</u>	<u>1,188</u>

16 Debtors

	2022	2021
	£	£
Trade debtors	793	580
Prepayments and accrued income	1,500	1,500
	<u>2,293</u>	<u>2,080</u>

17 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,844	2,445
Other taxes and social security	4,845	-
Other creditors	5,752	198
	<u>14,441</u>	<u>2,643</u>

18 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Restricted income funds:				
Bursary fund	590	20,000	-	20,590
Asylum, refugee and migrant	-	55,000	-	55,000
<i>Total</i>	<u>590</u>	<u>75,000</u>	<u>-</u>	<u>75,590</u>
Unrestricted funds:				
General funds				
	79,631	113,949	(155,538)	38,042
Designated funds:				
Ukrainian fund	-	5,000	-	5,000
Asylum, refugee and migrant	-	5,000	-	5,000
<i>Total</i>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total funds	<u>80,221</u>	<u>198,949</u>	<u>(155,538)</u>	<u>123,632</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Bursary fund

Asylum, refugee and migrant

Designated funds:

Ukrainian fund

Asylum, refugee and migrant

19 Analysis of net assets between funds

	General funds £	Unrestricted funds Designated £	Restricted funds £	Total £
Net current assets	38,042	10,000	75,590	123,632
	<u>38,042</u>	<u>10,000</u>	<u>75,590</u>	<u>123,632</u>

20 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	79,596	56,184	135,780
	<u>79,596</u>	<u>56,184</u>	<u>135,780</u>
Net debt	<u>79,596</u>	<u>56,184</u>	<u>135,780</u>

21 Commitments

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>1,610</u>	<u>1,171</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

ST BARNABAS COUNSELLING CENTRE

England & Wales - Charity number 1000797

Accounts

Company registration number: 02535600
Charity registration number: 1000797

St Barnabas Counselling Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

St Barnabas Counselling Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

St Barnabas Counselling Centre

Reference and Administrative Details

Trustees
K Mann (resigned 2 September 2021)
Mrs J Ramsbottom (resigned 30 May 2022)
Mr Russell De Beer
Dr J A E Moore (resigned 23 March 2021)
Dr P A Cairns (resigned 17 May 2021)
Mr Karl Jermyn (appointed 27 September 2021)
Mrs Jane Simpson (appointed 17 September 2021)

Principal Office
Derby Street
Norwich
NR2 4PU

Registered Office
Derby Street
Norwich
NR2 4PU

The charity is incorporated in England & Wales.

Company Registration Number 02535600

Charity Registration Number 1000797

Independent Examiner
Andrew Parker
Unit 7 Beech Avenue Business Park
Beech Avenue
Taverham
Norwich
Norfolk
NR8 6HW

St Barnabas Counselling Centre

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 December 2021.

Objectives and activities

Objects and aims

The objectives of the company are to offer professional counselling services to help those over 18 in distress facing emotional problems of all kinds where those less able to pay are not excluded and to promote the advancement of counselling skills by providing supportive placements for those in training.

Objectives, strategies and activities

Last year, St Barnabas Counselling Centre saw a number of significant changes once again. A new Director was appointed in Oct 2021 and the organisation started to slowly transition back to the face-to-face delivery of services following the second lockdown in March 2021. A number of senior Counsellors departed to pursue private practice and a number of new enthusiastic trainees joined the organisation for their placements. There have been numerous changes to the Board of Trustees including a new Chair. A new part time Administrator joined the Team, new Supervisors have been appointed and volunteer Receptionists have returned.

Financially, the Director has acknowledged there are a couple of years of deficit, but new horizons are being focused on now with the intention to open our services to new demographics including asylum seekers, refugees and communities of migrant background – whilst continuing to offer our professional services to those who are on low incomes. New sources of income are being sought through Trusts and Foundations to ensure the longevity of the organisation and new partnerships are being built with numerous grassroots organisations and community initiatives as well as with statutory services.

As demand for mental health services continues to rise, St Barnabas Counselling Centre continues to feel passionate about providing a meaningful service to those in most need.

Public benefit

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.

The Centre continued to provide counselling services for those in need during 2021, achieving high service levels to its clients.

Financial review

Policy on reserves

The Trustees wish to maintain approx. six months expenditure in reserves. At the end of the year free reserves amounted to £55,233 - approx 6 months expenditure, (2020: £65,988 - approx 7 months expenditure).

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The annual report was approved by the trustees of the charity on 30 May 2022 and signed on its behalf by:

Karl Jermyn

.....
Mr Karl Jermyn

Trustee

St Barnabas Counselling Centre

Statement of Trustees' Responsibilities

The trustees (who are also the directors of St Barnabas Counselling Centre 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 30 May 2022 and signed on its behalf by:



.....
Mr Karl Jermyn
Trustee

St Barnabas Counselling Centre

Independent Examiner's Report to the trustees of St Barnabas Counselling Centre

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 5 to 16 .

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.

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 Charities

have 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 Parker

Unit 7 Beech Avenue Business Park
Beech Avenue
Taverham
Norwich
Norfolk
NR8 6HW

1 July 2022

St Barnabas Counselling Centre

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	5,456	-	5,456
Charitable activities	4	83,033	-	83,033
Other trading activities	5	427	-	427
Investment income	6	50	-	50
Other income		<u>2,188</u>	-	<u>2,188</u>
Total Income		<u>91,154</u>	-	<u>91,154</u>
Expenditure on:				
Charitable activities	7	<u>(112,078)</u>	<u>(32)</u>	<u>(112,110)</u>
Total Expenditure		<u>(112,078)</u>	<u>(32)</u>	<u>(112,110)</u>
Net expenditure		(20,924)	(32)	(20,956)
Transfers between funds		<u>1,619</u>	<u>(1,619)</u>	<u>-</u>
Net movement in funds		(19,305)	(1,651)	(20,956)
Reconciliation of funds				
Total funds brought forward		<u>98,936</u>	<u>2,241</u>	<u>101,177</u>
Total funds carried forward	16	<u>79,631</u>	<u>590</u>	<u>80,221</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	23,978	4,950	28,928
Charitable activities	4	81,665	-	81,665
Other trading activities	5	460	-	460
Investment income	6	<u>279</u>	-	<u>279</u>
Total Income		<u>106,382</u>	<u>4,950</u>	<u>111,332</u>
Expenditure on:				
Charitable activities	7	<u>(110,901)</u>	<u>(918)</u>	<u>(111,819)</u>
Total Expenditure		<u>(110,901)</u>	<u>(918)</u>	<u>(111,819)</u>
Net (expenditure)/income		(4,519)	4,032	(487)
Transfers between funds		<u>3,414</u>	<u>(3,414)</u>	<u>-</u>
Net movement in funds		(1,105)	618	(487)
Reconciliation of funds				
Total funds brought forward		<u>100,043</u>	<u>1,623</u>	<u>101,666</u>
Total funds carried forward	16	<u>98,938</u>	<u>2,241</u>	<u>101,179</u>

St Barnabas Counselling Centre

**Statement of Financial Activities for the Year Ended 31 December 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 16.

St Barnabas Counselling Centre
(Registration number: 02535600)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	1,188	1,938
Current assets			
Debtors	14	2,080	3,641
Cash at bank and in hand		<u>79,596</u>	<u>98,473</u>
		81,676	102,114
Creditors: Amounts falling due within one year	15	<u>(2,643)</u>	<u>(2,873)</u>
Net current assets		<u>79,033</u>	<u>99,241</u>
Net assets		<u>80,221</u>	<u>101,179</u>
Funds of the charity:			
Restricted funds			
		590	2,241
Unrestricted income funds			
Unrestricted funds		<u>79,631</u>	<u>98,938</u>
Total funds	16	<u>80,221</u>	<u>101,179</u>

For the financial year ending 31 December 2021 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 5 to 16 were approved by the trustees, and authorised for issue on 30 May 2022 and signed on their behalf by:

Karl Jermyn

.....
 Mr Karl Jermyn
 Trustee

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 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

St Barnabas Counselling Centre 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

Support costs include central functions and have all been allocated to the charities main activity - Counselling.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, 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.

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Trade debtors

Trade debtors are amounts due from clients 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.

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Administration fund: in the event of the planned closure of the Centre, these funds would be used to enable the charity to continue to provide counselling services until such time as it can responsibly refer clients on and make other suitable arrangements for them.

Property fund: these funds are designated for the purpose of providing premises for the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Client Bursary fund: Increasing numbers of clients are unable to afford our minimum suggested donation of £18, which we assess as the amount needed to cover expenses associated with voluntary counselling. Charitable funds given for the bursary allow us to subsidise the cost of a predetermined number of client sessions. The client always pays some contribution.

Financial instruments

Classification

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

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.

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds		Total 2020 £
	General £	Total 2021 £	
Donations and legacies;			
Donations from individuals	2,456	2,456	6,082
Gift aid reclaimed	-	-	32
Grants, including capital grants;			
Grants from other charities	-	-	950
Grants from charitable organisations	3,000	3,000	14,800
Other income from donations and legacies	-	-	7,064
	<u>5,456</u>	<u>5,456</u>	<u>28,928</u>

4 Income from charitable activities

	Unrestricted funds		Total 2020 £
	General £	Total 2021 £	
Counselling	<u>83,033</u>	<u>83,033</u>	<u>81,665</u>

5 Income from other trading activities

	Unrestricted funds		Total 2020 £
	General £	Total 2021 £	
Trading income;			
Shop income from sale of donated goods and services	<u>427</u>	<u>427</u>	<u>460</u>
	<u>427</u>	<u>427</u>	<u>460</u>

6 Investment income

	Unrestricted funds		Total 2020 £
	General £	Total 2021 £	
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>50</u>	<u>50</u>	<u>279</u>

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds £	Total 2021 £	Total 2020 £
		Designated £	General £			
Counselling		1,000	57,315	32	58,347	52,295
Staff costs		1,762	50,501	-	52,263	57,452
Governance costs	8	-	1,500	-	1,500	2,000
		<u>2,762</u>	<u>109,316</u>	<u>32</u>	<u>112,110</u>	<u>111,747</u>

£112,077 (2020 - £110,902) of the above expenditure was attributable to unrestricted funds and £32 (2020 - £846) to restricted funds.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £			
Independent examiner fees				
Examination of the financial statements	1,500		1,500	2,000
	<u>1,500</u>		<u>1,500</u>	<u>2,000</u>

9 Government grants

Job Retention Scheme grant received during COVID shut down.

The amount of grants recognised in the financial statements was £2,188 (2020 - ££Nil).

10 Trustees remuneration and expenses

One of the trustees is a counsellor and expenses of £2,270 (2020: £6,245) were reimbursed to him during the year.

A further trustee was paid £4,501 (2020: £4,758) for administration work during the year.

No trustee was paid for acting as a trustee.

11 Staff costs

The aggregate payroll costs were as follows:

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	51,092	57,057
Social security costs	-	10
Pension costs	1,171	385
	<u>52,263</u>	<u>57,452</u>
	<u>52,263</u>	<u>57,452</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:

	2021	2020
	No	No
Administration	4	4
	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

Contributions to the employee pension schemes for the year totalled £1,170 (2020 - £738).

During the year, the charity made redundancy and/or termination payments which totalled £594 (2020 - £Nil).

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

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation as its income has been applied exclusively to charitable purposes.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	46,859	46,859
Additions	958	958
	<u>47,817</u>	<u>47,817</u>
At 31 December 2021		
Depreciation		
At 1 January 2021	44,921	44,921
Charge for the year	1,708	1,708
	<u>46,629</u>	<u>46,629</u>
At 31 December 2021		
Net book value		
At 31 December 2021	<u>1,188</u>	<u>1,188</u>
At 31 December 2020	<u>1,938</u>	<u>1,938</u>

14 Debtors

	2021 £	2020 £
Prepayments	1,500	1,500
Other debtors	580	2,141
	<u>2,080</u>	<u>3,641</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,445	2,235
Other taxation and social security	-	404
Other creditors	198	234
	<u>2,643</u>	<u>2,873</u>

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General fund	70,567	91,154	(109,315)	6,094	58,500
<i>Designated</i>					
Property fund	2,132	-	(1,000)	-	1,132
Administration fund	20,000	-	-	-	20,000
Godwin legacy fund	5,637	-	(1,762)	(3,875)	-
Update database & website	600	-	-	(600)	-
	<u>28,369</u>	<u>-</u>	<u>(2,762)</u>	<u>(4,475)</u>	<u>21,132</u>
Total Unrestricted funds	<u>98,936</u>	<u>91,154</u>	<u>(112,077)</u>	<u>1,619</u>	<u>79,632</u>
Restricted funds					
Bursary fund	2,209	-	-	(1,619)	590
Covid	32	-	(32)	-	-
	<u>2,241</u>	<u>-</u>	<u>(32)</u>	<u>(1,619)</u>	<u>590</u>
Total restricted funds	<u>2,241</u>	<u>-</u>	<u>(32)</u>	<u>(1,619)</u>	<u>590</u>
Total funds	<u>101,177</u>	<u>91,154</u>	<u>(112,109)</u>	<u>-</u>	<u>80,222</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General fund	57,026	106,382	(96,257)	3,414	70,565
<i>Designated</i>					
Property fund	3,132	-	(1,000)	-	2,132
Administration fund	20,000	-	-	-	20,000
Godwin legacy fund	16,282	-	(10,645)	-	5,637
Update database & website	3,600	-	(3,000)	-	600
	<u>43,014</u>	<u>-</u>	<u>(14,645)</u>	<u>-</u>	<u>28,369</u>
Total unrestricted funds	<u>100,040</u>	<u>106,382</u>	<u>(110,902)</u>	<u>3,414</u>	<u>98,934</u>

St Barnabas Counselling Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Restricted funds					
Bursary fund	1,623	4,000	-	(3,414)	2,209
Covid	-	950	(918)	-	32
Total restricted funds	<u>1,623</u>	<u>4,950</u>	<u>(918)</u>	<u>(3,414)</u>	<u>2,241</u>
Total funds	<u>101,663</u>	<u>111,332</u>	<u>(111,820)</u>	<u>-</u>	<u>101,175</u>

17 Analysis of net assets between funds

	General £	Unrestricted funds Designated £	Other £	Total funds £
Tangible fixed assets	1,188	-	-	1,188
Current assets	57,312	21,132	590	79,034
Total net assets	<u>58,500</u>	<u>21,132</u>	<u>590</u>	<u>80,222</u>