

COMPANY REGISTRATION NUMBER: 04530654
CHARITY REGISTRATION NUMBER: 1097354

Kernos Centre
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2022

MOORE GREEN
Chartered accountants
22 Friars Street
Sudbury
Suffolk
CO10 2AA

Kernos Centre
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2022

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The Kernos Centre

Chairman's Report – AGM: March 2023

After a year that has seen three changes of PM, and a change of Monarch - It has been a tough time for all - but Kernos is proud to have maintained a high standard of counselling quality, supervision, outcome, and governance during 2022. Last April, we were pleased to celebrate our 19th year of operation. COVID-19 has disrupted mental health services in most countries, including the UK - and now a cost-of-living crisis is pushing people and families into new levels of stress!

An NHS Confederation report (Jan' 23) tells us that - "Rising prices are exacerbating already overstretched mental health services and increasing mental health pressures on all ages of the population."

The report goes on to say - "Increased prices and the mounting cost-of-living crisis are having a significant impact on the mental health of people living in the UK, and people with existing mental health problems are being hit hardest. Over half (54%) of people surveyed this autumn, with and without mental health problems, said that rising prices had a negative impact on their mental health. Even more concerning is that nearly half said they felt anxious, nearly a quarter have been depressed and over a fifth said they were unable to cope. People with existing mental health problems were even more likely to experience these feelings, with about a third saying they were unable to cope. A recent YouGov poll found that the current financial situation was negatively affecting the mental health of nearly half of adult respondents in England (47%) and Scotland (48%) and 61% in Wales"

Kernos adapted to new ways of providing counselling services due to the 2020/21 pandemic. When it became impossible to provide face-to-face counselling in 2020, we configured our IT and telecom's for remote working, and used Internet video-conferencing connections to maintain client/counsellor contact. As a result of this technology we have continued to provide a way to give counselling that's suitable for clients who are vulnerable, or find it difficult to travel.

Kernos has continued to engage with local Businesses, Councils, Foundations, Clubs and Health Service providers to obtain funding toward our objective – which is, to make counselling accessible to all. As always, Kernos has looked to specialist areas and contracts to keep funded, and our work with the young people in South Suffolk, has enabled us to maintain relationships with local Education services, and to provide counselling for pupils at South Suffolk schools. Kernos is also pleased to be able to help Carers who are placed under extreme pressures in looking after friends, family, and members of our community. I pass on a heart-felt thanks from us all, to all those who have provided money to us so that we can provide our service. What we do is of value to our community. Funding is sorely needed to keep the Centre running, and staff at all levels do their utmost to ensure that funding received is focussed on providing counselling.

Kernos has helped over 4,600 clients since opening in 2003 – with 269 clients referred in 2021 – This was down on pre-pandemic years – but we believe that there will continue to be an increasing need for Kernos due to complex and varied social pressures on the shoulders of people throughout the UK. Trustee and administration volunteer staff have been maintained to support the operation with hard work done to secure funding through grants, special events, sponsored fundraising, and donations to our centre.

Again, I would like to thank Chris Boatwright for her continued commitment to Kernos ... It was her vision that created the Kernos Centre twenty years ago, and her support of and contribution to all aspects of Kernos has been tireless & enthusiastic ever since!

Our Trustees have met regularly throughout 2022 and have continued to give their consideration to the major risks and business needs to which Kernos is exposed. We are satisfied that systems and procedures are in place and due diligence has been given to manage those risks & exposures. We have expanded the Trustee's numbers and capability immensely during 2022, with the additions of Rachel Backshall, David Morris & Emily Knapp – who have hit the ground running and are wasting no time in making positive contributions. We've said goodbye to long-time veterans leaving our Counselling team during 2021. Sue Newton had been with us since 2004 in both Counsellor and Supervisor roles, and

Cecelia Fulcher-Lloyd has been Counselling at Kernos since 2009. We also farewelled; Ann Coltman (7-yrs), Emma Leaper and Kate Ashton (5-years) and Liz Somervell (3-years). A pro-active recruitment policy has, however, allowed us to maintain two clinical Supervisors and Twelve Counsellors into 2023.

We have responded to a need to balance growing waiting lists with the funding available to provide counselling services. A big thanks goes to our counsellors, staff and volunteers who give their time and effort to keep the Centre running and funded. Kernos staff & volunteers have excelled through tough times in 2022 to continue to find innovative ways to obtain funding and donations to keep our Centre running.

Kernos are fortunate to have Peter Brown and Annabel Wyatt managing the day-to-day running of the Centre. I propose a vote of thanks to Annabel and Peter and their team of volunteers - for their tireless and valuable work. I'd also like to acknowledge the excellent work done by our Counsellors who maintain a professional and dedicated approach to our clients – and offer a heart-felt thanks from all the Trustees for their continued assistance with Centre Funding through tough times over recent years.

A big 'thank you' goes out to the numerous; individuals, MP's, Councils, the Sudbury Community Foundation, Businesses, Centres, Rotary Groups, Golf Clubs, Music Festivals, and other organisations who have given us donations and grants. They have enabled us to keep providing our service during 2022. I'd like to thank our ex Mayor's and Councillor's for their continued interest and support. We offer sincere thanks to Councillors Jan & Adrian Osbourne for their support ... Adrian – in his role as the Chairman of Babergh District Council, made Kernos his chosen Charity. In 2022, an ex-Trustee, Brian Turner, was installed as Master of the Worshipful Company of Wyre Drawers – a 400-year-old City Livery Company. In this role, Brian, friend, supporter, and former Director of Kernos from 2008 until 2011, chose, and made a sizable donation to Kernos to be his charity for 2022.

Thank you to Edward Creasy, the High Sheriff of Suffolk, for the 'Group of the Year Award' presented to Kernos in March 2022.

We'd also like to thank our Landlord, Rob Smith, for his help in allowing Kernos to keep a home on Friars Street.

2023 will once again, be a difficult year for Kernos and for all Charities. Communities and families have become more divided over the last few years, and hopefully, 2023 will allow some 'healing' - decreasing disruption and restoring some 'certainty' to people, business, and communities. Funding available to charities may be scarce! With the NHS struggling to maintain targets and its core funding, Kernos will be fighting for cash along with many others, to ensure our continued work with people of all ages in our local community. While we will continue to take every opportunity to bid for specialist and ring-fenced donations, we will also look for new and innovative sources of core funding to keep Kernos afloat, and our aim will be to continue to prioritise fund-raising to keep the centre operational and waiting lists managed. Social media and website initiatives will help in reaching out to both those who can help us, and those who need our help ...

In our twentieth year, Kernos continues to focus upon providing high quality services to our local community. Our objectives are to provide a wide range of counselling services, and where possible, to assist people who may not have the income to get the emotional support they need. While funding pressures push short term operational issues upon us, Kernos will continue to look toward longer-term projects to keep itself embedded in the Sudbury and Cornard communities.



Graham Hill
22nd February 2023

KERNOS CENTRE

Officers' Reports

For the year ended 30 September 2022

Treasurer's report

Our accounts for the financial year ending 30th September 2022, compiled by our accountants Moore Green, show our income for the year was £73,414 (versus £116,655 in the previous year). Expenditure was £88,815 (versus £101,337 in 2021).

Total funds at 30th September 2022 stood at £66,312 versus £81,733 last year, approximately 11% of which is held as restricted funds for future counselling and projects, and 89% for unfunded counselling and as reserves. Net current assets are £63,871 versus £80,841 last year.

This has certainly been a challenging year for the charity. Our income was substantially lower than in the previous year due to a combination of factors. Grants were more difficult to obtain, as greater demand and reduced income hit many traditional grantors. We were only able to win grants of £32,189 against a record figure of £63,167 in 2021, which was inflated by the generous emergency covid funding we were able to draw on. Client contributions were under more severe pressure as economic circumstances deteriorated for many of our clients. In 2022 our clients contributed £23,302, which compares with £34,862 in the previous year, and £59,000 in 2019.

This major reduction in income inevitably had its effect on the number of counselling sessions we could undertake, but by using some of our reserves, which we were able to build up in better times, we were still able to achieve 2560 sessions, albeit some 13% fewer than in 2021 (2,960).

With fewer sessions, counselling costs were reduced from £59,533 to £49,277, and core costs were squeezed to £31,835 from £35,016 in the previous year.

In the current year, it is clear that the environment for winning grants is probably more difficult than ever before. Our clients' financial situation is likely to deteriorate further, and we face a sharp increase in core costs due to higher rent, rates, insurance and fuel costs. We will need to run harder to cover these increases but it is nice to be able to report that we have recently received some wonderful support from local organisations and individuals, and some from further afield, which is helping us to meet those rising costs.

We recognise that we need to be both proactive and inventive with our efforts to raise funds in order to meet the challenges we currently face. To this end, the new directors, who have joined the board over the last twelve months, are bringing new insights and experience to Kernos, and they have been working on expanding our efforts in seeking new grants and fundraising initiatives in this, our twentieth year.

The workload on a small administration team of part time staff and volunteers is considerable, and I would like once again to thank Annabel and all the volunteers who assist in running the centre for their continued hard work. My special thanks go to Nicola Thorogood, who has recently retired from Kernos after many successful years as our bookkeeper. We all wish her well for the future.

Peter Brown

Finance Director.

March 2023

**The Kernos Centre
Officers' Reports
For the Year ended 30th September 2022**

REPORT ON COUNSELLING

In the year ending 30 September 2022, we received 269 referrals for counselling, and of these referrals, 176 for adults, and 93 were for children & young people. Since we opened in April 2003, as at the end of the financial year we had received 4,549 referrals for counselling support. At the end of 2022 the total stood at 4,677 referrals for counselling with clients aged between 5 and 93 years old.

Waiting list

At the end of the September 2022 there were 64 people on our waiting list. 42 were waiting for face to face sessions at the centre and 22 were waiting for remote sessions online or on the phone.

The wait for regular weekly sessions is partly dependent on clinical need and partly on our current funding situation. If a referral can pay or is in need of urgent help then we do our best to offer immediate support, sometimes offering holding sessions until we can provide regular weekly sessions. However, there can be a 6 month wait for weekly counselling sessions for some people. We are aware having to wait for such long periods causes great distress, and can cause problems to escalate and longer-term mental health issues.

During the financial year we were very pleased to welcome 4 new members to our counselling team, Bobby Moffat, Helen Felstead, Gill Daly, and Jacqueline Berry. They work with adults, and children and young people, both at Kernos Centre face to face, and online counselling. Counsellors also go into local schools, when it is in the best interest of the child.

However, we did say goodbye to 4 Counsellors from our clinical team. Ann Coltman, after being with us for 7 years retired along with Emma Leeper and Kate Ashton who had both been with us for 5 years and Liz Somervell for 3yrs. They all quietly did, far more than their job descriptions, helping out wherever they could, and were true ambassadors and members and friends of Kernos.

At present our counselling team stands at 11 fully qualified, professional counsellors and 2 clinical supervisors. We are currently advertising for 2 more counsellors to join our team, which will help to reduce our waiting list.

I would like to add that the Counselling team continue to show great dedication and

commitment, working with integrity and compassion, which generates trust, and builds confidence & growth.

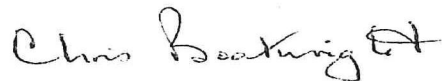
Counsellors' commitment to Kernos and clients is not only shown by the counselling work they do but by trying to raise funds too. A huge thank-you to those members of Kernos who ran for us, in the Sudbury Fun Run and to those who sponsored them and made donations, as Kernos supporters. Counsellor Emma Leeper, and her daughter, Thea; counsellor Carley Maxim, and her friend Di Hillan, and Cathy Press, Kernos Clinical Supervisor all entered the 5-mile Sudbury Fun Run, which took place on Good Friday, 15th April. In doing so, they raised a brilliant £810.

Counsellor Stacey Coles' children raised money by manning a stall at a bring and buy event, selling off some of their own toys for Kernos. Their enthusiasm and effort raised over £82.00 for Kernos, in order to help other children who, need counselling support. Counsellor Carley has set up and is participating in another fundraiser event

I know I say this every year but it remains true that the recognition and support we continue to receive from local organisations and individual members of our local community, raises the spirit for everyone involved with Kernos. We are able to provide More Support, to More people, because of the help of each and every person who supports us..

Every donation matters and makes a difference to someone's life. Thank You

Chris Boatwright Clinical Director



Kernos Referrals and from where?

Referrer	2016/17	2017/18	2018/19	2019/2020	2020/21	2021/22
CAB	1	1	2	3	0	2
CMHT	2	2	5	8	6	6
Cllrs/Centres	4	3	6	3	1	6
CPN	0	0	0	0	1	2
Education	18	11	16	9	4	9
CYP Integrated Team	4	1	2	1	1	1
GP	90	93	94	86	69	68
Housing Assoc	8	7	5	4	3	4
IAPT/Wellbeing Service	5	4	8	1	5	4
NHS Access and Assessment Team	4	4	5	4	2	5
Relatives/ Friends	83	118	149	59	64	66
Soc Services	7	5	9	2	5	5
Self	92	120	103	50	43	63
Suffolk Carers	2	2	1	0	0	1
Website	10	13	11	4	15	8
Yell.Com	1	1	0	0	1	0
Other	29	31	15	14	13	24
Others Include:	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22

Suffolk Free Press	2	0	1	1	1	0
WMHD -Market Stall	2	2	1	1	0	1
Employer	3	3	2	2	2	1
BACP	3	1	0	0	1	2
Health visitor	2	2	1	1	1	2
Befriending Service	3	4	2	0	0	0
Bridge Project	3	2	1	0	0	1
St Nicholas Hospice	1	2	3	1	1	0
Freedom Programme		2	2	3	1	0
Bury Youth Team						2
Job Centre & Work Coach						6
Youth Justice Team						1
Facebook						1
M.P.						2
District Nurse						2

Presenting Problem(s)	2019/20	2020/21	2021/22
Abuse – Childhood	20	12	23
Abuse – Emotional	17	13	24
Abuse - Physical	14	5	10
Abuse – Psychological	21	11	18
Abuse – Sexual	14	7	15
Addiction	11	6	4
Adoption/Fostering/Care	1	2	1
Anger	31	22	32
Anxiety/Panic/Phobia	107	78	100
Bereavement	27	29	34
Bullying	22	11	18
Carer	6	4	3
Domestic Abuse	16	12	8
Depression	60	45	59
Eating Disorder	5	10	6
Family Breakup	37	22	30
Health Issues	28	26	21
Identity	16	11	16
Internet Bullying	1	0	1
Loss	26	32	37
Marriage/Family	32	22	28
Personal Growth	19	17	9
Physical Symptoms	12	13	15
PTSD/Trauma	14	18	26
Rape	3	4	3
Relationships	59	38	40
School Issues	12	22	24
Self Esteem	66	57	51
Self Harm	16	12	22
Sexuality	2	1	2
Stress	49	34	36
Substance/Addiction	7	6	2
Suicide	16	11	20
Violence	4	3	6
Work/Redundancy	17	11	8

SIX YEAR ANALYSIS OF REFERRAL QUARTERS

ADULTS

	2017	2018	2019	2020	2021	2022
January - March	55	62	97	67	26	51
April - June	61	59	76	12	53	31
July - September	44	82	75	26	19	45
October - December	70	65	73	36	49	28

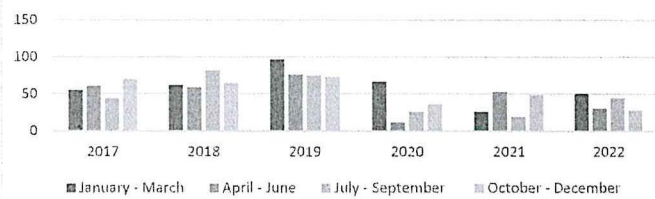
CYP

	2017	2018	2019	2020	2021	2022
January - March	30	58	34	34	18	29
April - June	31	35	35	1	24	16
July - September	17	31	35	12	13	20
October - December	29	25	34	25	27	19

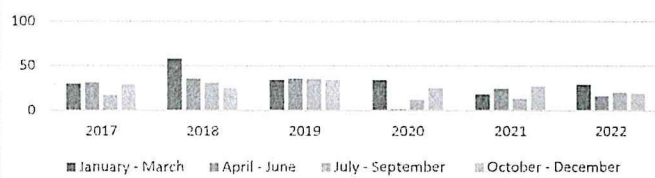
Combined

	2017	2018	2019	2020	2021	2022
January - March	85	120	131	101	44	80
April - June	92	94	111	13	77	47
July - September	61	113	110	38	32	65
October - December	99	90	107	61	76	47

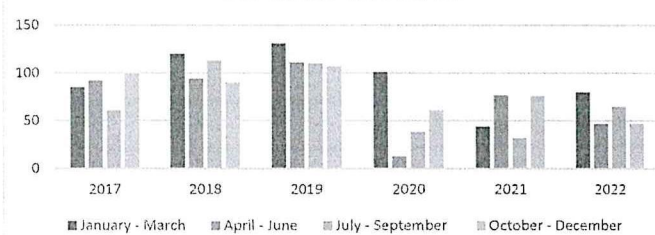
ADULT REFERRALS



CYP REFERRALS



COMBINED REFERRALS



Stats for AGM YE 2021/22

Gender	2016/17	%	2017/18	%		2018/19	%	2019/20	%	2020/21	%	2021/22	%
Males	150	40%	149	34%	Males	157	36%	92	36%	68	32%	105	39%
Females	207	55%	274	63%	Females	285	64%	164	64%	144	67%	163	61%
Non-Binary					Non Binary	0		1		2	1%	1	0%
Demo graphy	2016/17	%	2017/18	%	Demo graphy	2018/19	%	2019/20	%	2020/21	%	2021/22	%
Full time work	73	20%	95	22%	Full time work	122	28%	72	28%	37	17%	48	18%
Part time work	62	17%	61	14%	Part time work	81	18%	51	20%	49	23%	55	20%
Home-maker	12	3%	15	4%	Home-maker	9	2%	5	2%	9	4%	8	3%
Unemployed	52	15%	70	17%	Unemplo yed	66	15%	30	12%	18	8%	56	21%
Student	121	35%	148	35%	Student	128	29%	82	32%	82	38%	85	32%
Retired	21	6%	24	6%	Retired	28	6%	14	5%	11	6%	15	6%
Carer	16	4%	10	2%	Carer	8	2%	2	1%	8	4%	2	1%

FEES	2016/ 17	%	2017/1 8	%	2018/1 9	%
Full	53	12%	55	10%	66	15%
Contribution	191	44%	237	44%	272	61%
Funded	175	40%	217	40%	98	22%
None	17	4%	30	6%	11	2%
% Funded		40%		40%		22%

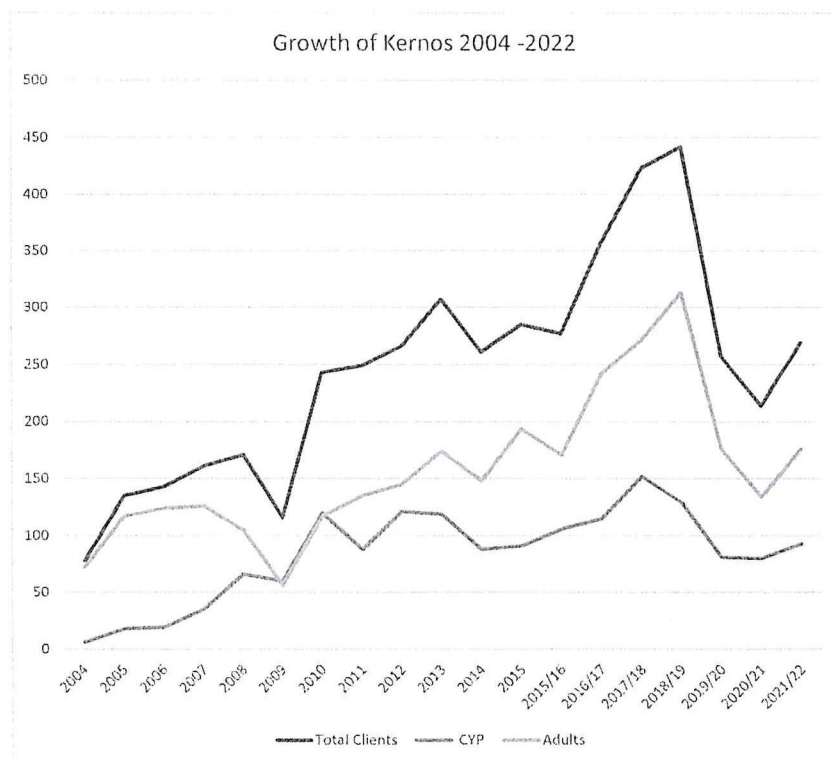
2019/2 0	%	2020/21	%	2021/22	%
29	9%	12	6%	9	3%
193	61%	140	65%	185	57%
71	22%	49	23%	100	31%
24	8%	13	6%	30	9%
	22%		23%		31%

Marital Status	2016/ 17	2017/1 8	2018/1 9	%
Married/ partner	130	139	145	33%
Single	187	228	224	51%
Divorced/ Seperated	28	45	59	13%
Widowed	12	11	14	3%

2019/2 0	%	2020/21	%	2021/22	%
85	33%	52	24%	74	28%
144	56%	122	57%	149	56%
22	9%	26	12%	33	12%
6	2%	14	7%	12	4%

Growth of Kernos

Growth	Total Clients	CYP	Adults
2004	78	6	72
2005	135	18	117
2006	143	19	124
2007	161	35	126
2008	171	66	105
2009	116	60	56
2010	243	120	117
2011	249	88	135
2012	266	121	145
2013	307	119	174
2014	261	88	148
2015	285	91	194
2015/16	277	106	171
2016/17	357	115	242
2017/18	423	152	271
2018/19	442	129	313
2019/20	257	81	176
2020/21	214	80	134
2021/22	269	93	176



Kernos Centre
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	Kernos Centre
Charity registration number	1097354
Company registration number	04530654
Principal office and registered office	22 Friars Street Sudbury Suffolk CO10 2AA

The trustees

I Shaw (resigned 01/04/22)
C M Boatwright
P J Brown
G B Hill
K Smout
M Wicker
R Backshall (elected 29/07/22)
E Knapp (elected 11/11/22)
D Morris (elected 11/11/22)

Independent examiner	Vincent Chandler ACA FCCA 22 Friars Street Sudbury Suffolk CO10 2AA
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Structure, governance and management

Governing document

The company was incorporated on 10 September 2002. The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee and has no share capital as defined by the Companies Act 2006.

Recruitment and appointment of directors

The Board has the power to appoint additional trustees as it considers fit to do so.

Organisational Structure

Every member of the Charity undertakes to contribute to the assets of the Charity in the event of its being wound up while they are a member or within one year of them ceasing to be a member for payment of the debts and liabilities of the Charity contracted before they cease to be a member, and of the costs, charges and expenses of winding up and for the adjustments of the rights of the contributories among themselves such amount as may be required not exceeding one pounds (£1.00). The Charity is organised so that the trustees have regular general meetings comprising of elected and nominated members to discuss progress, activities, fundraising and administration. All directors of the company are also trustees of the charity, and there are no other trustees.

Kernos Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Objectives and activities

Objectives and aims for the public benefit

The charity's exclusive charitable object is to provide counselling and support services to people with emotional and psychological difficulties from a wide variety of causes by the provision of a centre of excellence.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The charity carries out these objects by:

Counselling individuals which is not confined by time or cost as the charity believes it is essential to continue therapy for as long as it is required. Many people are unable to afford private counselling and the charity enables those without such means to benefit from the expertise available at the centre for as long as required.

Much work has been done on the value to society of early intervention for those with emotional and psychological problems and the charity's aim is to achieve this by way of attracting grants and donations in order to finance counselling. With these funds significant benefit can be achieved for those who would otherwise be unable to participate in therapy, resulting in potentially adverse consequences for themselves and society in general.

The income of the company must be applied only towards the promotion of its objects as set out in its Memorandum and Articles of Association.

Volunteers

Trustees and Members are unpaid volunteers.

Achievements and performance

For statistical information see the data attached as provided by the office administrator and counselling report.

Kernos Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Financial review

Principal funding sources

The Charity is principally funded by grants from various bodies detailed in the reports and accounts, donations from our clients, room hire revenue and other fundraising activities. Many friends have also supported us.

The trustees intend to continue to apply for more funds from grant making bodies and pursue referring agencies for financial support to establish means by which funding can follow a client to the Kernos Centre.

Reserves policy

The centre retains a reserve of just over £66,000. This provides for financial reserves to be set aside to ensure that the centre can continue to operate and meet the needs of clients in the event of unexpected contingencies including a cessation or interruption of part of its funding.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13/3/23 and signed on behalf of the board of trustees by:

C M Boatwright
Trustee



Kernos Centre
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Kernos Centre
Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Kernos Centre ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the 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 accounts of the company 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 the charity's accounts 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. 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 accounts to be reached.



Vincent Chandler ACA FCCA
Independent Examiner

22 Friars Street
Sudbury
Suffolk
CO10 2AA

27/3/23

Kernos Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 September 2022

		2022	2021		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	17,335	32,189	49,524	80,827
Charitable activities	6	23,302	-	23,302	34,862
Other trading activities	7	588	-	588	966
Total income		<u>41,225</u>	<u>32,189</u>	<u>73,414</u>	<u>116,655</u>
Expenditure					
Expenditure on raising funds:					
Expenditure on charitable activities	8,9	38,128	50,687	88,815	101,337
Total expenditure		<u>38,128</u>	<u>50,687</u>	<u>88,815</u>	<u>101,337</u>
Net income and net movement in funds		<u>3,097</u>	<u>(18,498)</u>	<u>(15,401)</u>	<u>15,318</u>
Reconciliation of funds					
Total funds brought forward		55,960	25,773	81,733	66,415
Total funds carried forward		59,057	7,275	66,332	81,733

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 27 form part of these financial statements.

Kernos Centre
Company Limited by Guarantee
Statement of Financial Position
30 September 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		2,461	892
Current assets				
Debtors	15	3,674		2,654
Cash at bank and in hand		68,078		89,982
		<u>71,752</u>		<u>92,636</u>
Creditors: amounts falling due within one year	16	<u>7,881</u>		<u>11,795</u>
Net current assets			<u>63,871</u>	<u>80,841</u>
Total assets less current liabilities			<u>66,332</u>	<u>81,733</u>
Net assets			<u>66,332</u>	<u>81,733</u>
Funds of the charity				
Restricted funds			7,275	25,773
Unrestricted funds			<u>59,057</u>	<u>55,960</u>
Total charity funds	17		<u>66,332</u>	<u>81,733</u>

For the year ending 30 September 2022 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on
13/3/23....., and are signed on behalf of the board by:

Mr G B Hill
 Trustee



The notes on pages 20 to 27 form part of these financial statements.

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is 22 Friars Street, Sudbury, Suffolk, CO10 2AA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Income tax

The company is exempt from corporation tax.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings & equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

The charity is a company incorporated in England and Wales and is limited by guarantee. In the event the charity is wound up the liability of each member is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	17,335	-	17,335
Grants			
Grants receivable	-	32,189	32,189
	<u>17,335</u>	<u>32,189</u>	<u>49,524</u>

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	17,660	-	17,660
Grants			
Grants receivable	-	63,167	63,167
	<u>17,660</u>	<u>63,167</u>	<u>80,827</u>

Unrestricted grants received during the year - None

Restricted grants received during the year -

	2022 £
Suffolk Community Foundation	18,750
Babergh District Council	8,664
TMH Media	2,000
Rotary Club	1,700
Colchester Catalyst	75
Great Cornard Parish Council	1,000
TOTAL	<u>32,189</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of services as part of direct charitable activities	23,302	23,302	34,862	34,862
	<u>23,302</u>	<u>23,302</u>	<u>34,862</u>	<u>34,862</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	588	588	966	966
	<u>588</u>	<u>588</u>	<u>966</u>	<u>966</u>

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Counselling fees	3,402	45,875	49,277
Room hire	7,704	-	7,704
Centre running costs	8,854	4,000	12,854
Other	16,968	812	17,780
Support costs	1,200	-	1,200
	<u>38,128</u>	<u>50,687</u>	<u>88,815</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Counselling fees	27,804	31,729	59,533
Room hire	4,948	1,840	6,788
Centre running costs	8,867	7,060	15,927
Other	11,621	6,288	17,889
Support costs	1,200	-	1,200
	<u>54,440</u>	<u>46,897</u>	<u>101,337</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Counselling fees	49,277	-	49,277	59,533
Room hire	7,704	-	7,704	6,788
Centre running costs	12,854	-	12,854	15,927
Other	17,780	-	17,780	17,889
Governance costs	-	1,200	1,200	1,200
	<u>87,615</u>	<u>1,200</u>	<u>88,815</u>	<u>101,337</u>

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

10. Net income

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
		£
Depreciation of tangible fixed assets	826	298
Loss on disposal of tangible fixed assets	9	-

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel / administration costs amounting to nil (2021 - £383) were reimbursed to no (2021 - one) members of the management committee. Of this amount nil (2021 - £383) was donated back to the centre as donations.

13. Transfers between funds

Unrestricted funds have been transferred into restricted funds to cover the shortfall on restricted expenditure. No such transfers arose during this financial period.

14. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 October 2021	6,784	6,784
Additions	2,404	2,404
Disposals	(440)	(440)
At 30 September 2022	<u>8,748</u>	<u>8,748</u>
Depreciation		
At 1 October 2021	5,892	5,892
Charge for the year	826	826
Eliminated on disposals	(431)	(431)
At 30 September 2022	<u>6,287</u>	<u>6,287</u>
Carrying amount		
At 30 September 2022	<u>2,461</u>	<u>2,461</u>
At 30 September 2021	<u>892</u>	<u>892</u>

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

15. Debtors

	2022	2021
	£	£
Trade debtors	652	75
Prepayments and accrued income	3,022	2,579
	<u>3,674</u>	<u>2,654</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,926	10,345
Accruals and deferred income	1,955	1,450
	<u>7,881</u>	<u>11,795</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021	Income £	Expenditure £	Transfers £	At 30 September 2022 £
General funds	55,960	41,225	(38,128)	-	59,057

	At 1 October 2020	Income £	Expenditure £	Transfers £	At 30 September 2021 £
General funds	56,912	53,488	(54,440)	-	55,960

Restricted funds

	At 1 October 2021	Income £	Expenditure £	Transfers £	At 30 September 2022 £
Restricted Funds	25,773	32,189	(50,687)	-	7,275

	At 1 October 2020	Income £	Expenditure £	Transfers £	At 30 September 2021 £
Restricted Funds	9,503	63,167	(46,897)	-	25,773

Kernos Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 September 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	38	2,423	2,461
Current assets	66,900	4,852	71,752
Creditors less than 1 year	(7,881)	-	(7,881)
Net assets	<u>59,057</u>	<u>7,275</u>	<u>66,332</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	61	831	892
Current assets	67,694	24,942	92,636
Creditors less than 1 year	(11,795)	-	(11,795)
Net assets	<u>55,960</u>	<u>25,773</u>	<u>81,733</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	8,200	8,200
	<u>8,200</u>	<u>8,200</u>

Kernos Centre
Company Limited by Guarantee
Management Information
Year ended 30 September 2022

The following pages do not form part of the financial statements.

Kernos Centre
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 30 September 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	17,335	17,660
Grants receivable	<u>32,189</u>	<u>63,167</u>
	<u>49,524</u>	<u>80,827</u>
 Charitable activities		
Sale of services as part of direct charitable activities	<u>23,302</u>	<u>34,862</u>
 Other trading activities		
Fundraising events	<u>588</u>	<u>966</u>
 Total income	<u><u>73,414</u></u>	<u><u>116,655</u></u>
 Expenditure		
Expenditure on charitable activities		
Rent	8,200	8,200
Rates and water	681	371
Light and heat	1,362	2,870
Repairs and maintenance	268	1,990
Insurance	1,585	1,572
Motor vehicle expenses	-	383
Legal and professional fees	1,200	1,200
Telephone	759	924
Depreciation	826	298
Loss on disposal of assets	9	-
General administrative expenses, counselling fees and supervision costs	73,287	82,466
Postage, stationery and printing	542	967
Advertising and website	<u>96</u>	<u>96</u>
	<u>88,815</u>	<u>101,337</u>
 Total expenditure	<u><u>88,815</u></u>	<u><u>101,337</u></u>
 Net income	<u><u>(15,401)</u></u>	<u><u>15,318</u></u>

