

Charity registration number 1097354

Company registration number 04530654 (England and Wales)

KERNOS CENTRE

**TRUSTEES' ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2023

KERNOS CENTRE

CONTENTS

	Page
Officers reports	1 - 13
Trustees report	14-15
Independent examiner's report	16
Statement of financial activities	17
Balance sheet	18
Notes to the financial statements	19-25

The Kernos Centre

Chairman's Report – AGM: March 2024

In 2023 we saw the continued impact on the social and economic lives on the people of the United Kingdom. Families and young people are finding it tough to make ends meet. Kernos is proud to have maintained a high standard of counselling quality, supervision, outcome, and governance during 2023 our 20th year of operation.

An NHS England 'Mental Health of Children and Young People in England 2023' report (Nov' 23) tells us that - "One in five children and young people had a probable mental disorder in 2023."

The report found that 20.3% of 8 to 16-year-olds had a probable mental disorder in 2023. Among 17 to 19-year-olds, the proportion was 23.3%, while in 20 to 25-year-olds it was 21.7%.

Participants were also questioned about eating disorders for the first time since the 2017 survey. In 2023, 12.5% of 17 to 19-year-olds had an eating disorder, an increase from 0.8% in 2017. Between 2017 and 2023, rates rose both in young women (from 1.6% to 20.8%) and young men (from 0.0% to 5.1%) in this age group.

Rather unhelpfully, these young people are labelled as '*Generation sicknote*' and '*Snowflakes*' – by those who – it seems – would rather not face the social and economic consequences of this lost generation ...

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 4,900 clients since opening in 2003 – with 301 clients referred in 2023 – This is a small rise on 2022 – 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 2023 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 lost three Trustees during 2023 and added one (Michelle Turnbull) to maintain a multi-faceted team. A pro-active recruitment policy has allowed us to maintain two clinical Supervisors and Thirteen Counsellors into 2024.

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

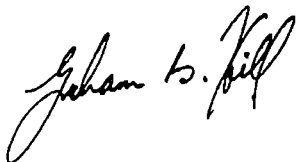
times in 2023 to continue to find innovative ways to obtain funding and donations to keep our Centre running.

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; groups, clubs, 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 services. I'd like to thank our Mayor's and Councillor's for their continued interest and support. We offer sincere thanks to Councillors Jan & Adrian Osbourne for their long-term support ... A big thanks to Jan – who, in her role as the Mayor of Sudbury, made Kernos her chosen Charity.

2024 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, 2024 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 twenty-first 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
Chairman – The Kernos Centre
15th March 2014

KERNOS CENTRE

Officers' Reports

For the year ended 30th September 2023

Treasurer's report

Our accounts for the financial year ending 30th September 2023, compiled by our accountants Moore Green, show our income for the year was £133,462 (versus 73,414 in the previous year). Expenditure was £114,697 (versus £88,815 in 2022).

Total funds at 30th September 2023 stood at £85,097 versus £66,332 last year, approximately 20% of which is held as restricted funds for future counselling and projects, and 80% for unfunded counselling and as reserves. Net current assets stood at £82,957 on 30th September 2023 versus £63,871 in 2022.

In our 20th year it is pleasing to be able to report a much better overall outcome compared to 2022. This overall improvement does though disguise a mixed picture when our three main sources of income are assessed.

Winning grants was again extremely difficult, resulting in a further decline in funds raised for restricted funding to £16,879.10 this year, down from £32,189 in 2022 and £63,167 in 2021.

Our second source of income, client donations, were again severely depressed by the difficulties our clients are having in the current financial situation. As we achieved a 20% increase in the number of sessions we undertook last year, overall contributions were higher at £27,175.57 from £21,652.16 in 2022, but on average they are still less than half pre- covid levels.

Fortunately, our third source of income, donations from individuals and organisations, together with fundraising by ourselves and others, was particularly strong. Generous contributions from Babergh District Council, Sudbury Town Council, The Postcode Trust, Suffolk Community Foundation, Prado Lounge, Bures Music Festival, Royal Airforce Charity, TMH Media, the Worshipful Company of Gold and Silver Wyre Drawers, many local Parish Councils and individuals resulted in £79,427 being raised against £17,335 in 2022. We are so grateful to all those who have supported us through these difficult times.

Costs rose by nearly 30%, due in the main to a 20% increase in the number of counselling sessions but also from the effects of inflation on all costs, particularly staff, rent, insurance and fuel.

I have mentioned before that one area of difficulty for us is the sharp fall in recent years in the contributions our clients are able to make. The difficult economic climate impacts most severely those who are already disadvantaged and many find it difficult to contribute very much, or anything at all, to their therapy. As we never turn anyone away for financial reasons this shortfall created a worrying additional gap in our income. Last year we approached the National Lottery to seek assistance in meeting this additional shortfall and I am very pleased to say that in November 2023 we received a grant from the National Lottery Community Fund for £245,700, spread over five years, to help us bridge this gap.

We still have a mountain to climb every year to cover the remainder of our costs but this substantial contribution gives us a lifeline and the confidence to go forward in future years. We are so grateful to all those who have contributed towards the Centre in recent years.

The combination of all this support enabled us to achieve a 20% increase in the number of counselling sessions in 2023, which is very welcome, but it does mean more work for our small team of administrators and volunteers. Once again I would like to offer my personal thanks to Annabel, Nicola and all the admin volunteers who work tirelessly to keep Kernos working efficiently however busy it gets.



Peter Brown

Finance Director

March 2024

KERNOS CENTRE ANNUAL REPORT 2023

REPORT ON COUNSELLING

In the year ending 30 September 2023, we received 301 client referrals, – 195 for adults and 106 were for children & young people, with 33 being of primary school age.

Since we opened in April 2003, as at the end of the financial year we had received over 5000 referrals for counselling support. At the end of 2023 the yearly total stood at 329 referrals for counselling with clients aged between 5 and 93 years old. We have had 63 referrals so far this year.

Waiting list

At the end of the September 2023 there were 64 people on our waiting list. 42 were waiting for face to face sessions at the center and 22 were waiting for remote sessions online or on the phone.

Our waiting list at present has 51 people waiting, still with the majority requiring Face to Face sessions at the Centre.

The wait for regular weekly sessions is partly dependent on clinical need and partly on our current funding situation. If a client 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. Such examples include people who are suicidal, self-harming or in a Domestic Violence situation.

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.

Counselling Team

At present our counselling team stands at 13 fully qualified, professional counsellors and 2 clinical supervisors.

During the financial year we were very pleased to welcome 2 new members to our counselling team, Michelle Banfield-Curran and Sarah Heatherson, and we very pleased to welcome Emma Leeper back to join our team again. Counsellors 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.

They all quietly do far more than their job descriptions, helping out wherever they can and are true ambassadors and members and friends of Kernos.

I would like to add that the Counselling team continue to show great dedication, & commitment, working with integrity & compassion, which generates trust, & builds confidence & growth

Children Coming to Kernos

We work with children from 5 years old and we provide a secure environment in which they can explore their life circumstances through play and creative therapy. This can help them make sense of difficult or traumatic events and help them work through issues, which may be holding them back at school, or in their relationships, or school attendance.

One of the issues that has become more frequent is the number of children who are not attending school.

Some 1.7% of all pupils are severely absent compared with less than 1% pre-pandemic, while the overall absence rate has risen to 7.6%, up from around 4%–5% before the pandemic

‘School refusal isn’t just not wanting to go to school; it’s an extreme form of anxiety that debilitates the child,’ explains **Kay Mawson**, founder of **School Refusal Support Services**.

‘The term “school refusal” implies a choice, but children are no more able to go into school than you or I would be to jump into a pit of spiders.’

Action For Children said its Parent Talk service – which offers free information, advice and support – saw **6,869** parents and carers use its confidential live chat service last year.

The charity said school refusal usually happens when a child is too anxious to go to school, and is sometimes called **school anxiety** or school phobia.

Thank you

Counsellors’ and volunteers’ commitment to Kernos and clients is not only shown by the work they do but by trying to raise funds for us too.

A huge thank you to Counsellor Carley and her team, who did a **24 HOUR** fitness challenge on 11/12th March at Zest Gym in Sudbury. Zest provided the space, and staff for free. It started at 8am on a Saturday and finished at 8am on the Sunday morning.

Those participating represented what mental health can be like. Every hour, on the hour, for 24 hours, they completed 2 miles on a static bike, one mile on a treadmill, or one mile on a cross trainer, to illustrate **how mental health is a 24 hour a day** battle. They raised £1,600 for Kernos.

20th Anniversary

Sudbury Town Mayor Jan Osborne opened the evening celebration of our 20th anniversary On the 21st June at the Masonic Hall, which was kindly provided free of charge by the Sudbury Freemasons.

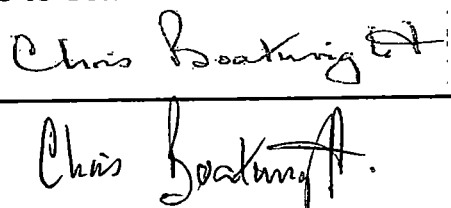
3 young people from Thomas Gainsborough school provided entertainment for us there too, with one of them talking about her experience of mental health.

We were joined by dozens of supporters to kick off the charities 20th birthday and our Sudbury Town Mayor, Jan Osborne set the scene perfectly, saying 'Kernos Centre works tirelessly in tackling disadvantage and addresses the real need within our community. The work they do is vital as they cater for adults' and a growing number of children who are experiencing personal difficulty. Many of the clients that Kernos sees cannot get help through the NHS and often find themselves at Kernos' door'.

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 one of you.

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

Chris Boatwright Clinical Director



Chris Boatwright

Kernos Referrals and from where?

Referrer	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
CAB	1	2	3	0	2	1
CMHT	2	5	8	6	6	8
CLRs/Centres	3	6	3	1	6	9
CPN	0	0	0	1	2	15
Education	11	16	9	4	9	6
CYP Integrated Team	1	2	1	1	1	1
GP	93	94	86	69	68	57
Housing Assoc	7	5	4	3	4	1
IAPT/Wellbeing Service	4	8	1	5	4	2
NHS Access and Assessment Team	4	5	4	2	5	7
Relatives/ Friends	118	149	59	64	66	92
Soc Services	5	9	2	5	5	7
Self	120	103	50	43	63	54
Suffolk Carers	2	1	0	0	1	1
Website	13	11	4	15	8	12
Yell.Com	1	0	0	1	0	0
Other	31	15	14	13	24	25

Others Include:	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Suffolk Free Press	0	1	1	1	0	0
WMHD -Market Stall	2	1	1	0	1	0
Employer	3	2	2	2	1	2
BACP	1	0	0	1	2	1
Health visitor	2	1	1	1	2	0
Befriending Service	4	2	0	0	0	0
Bridge Project	2	1	0	0	1	0
St Nicholas Hospice	2	3	1	1	0	0
Freedom Programme	2	2	3	1	0	1
Bury Youth Team					2	2
Job Centre & Work Coach					6	5
Youth Justice Team					1	0
Facebook					1	3
M.P.					2	0
District Nurse					2	1
Autism					1	3

Presenting Problem(s)	2020/21	2021/22	2022/23
Abuse – Childhood	12	23	19
Abuse – Emotional	13	24	23
Abuse - Physical	5	10	21
Abuse – Psychological	11	18	19
Abuse – Sexual	7	15	18
Addiction	6	4	12
Adoption/Fostering/Care	2	1	4
Anger	22	32	38
Anxiety/Panic/Phobia	78	100	136
Bereavement	29	34	57
Bullying	11	18	21
Carer	4	3	6
Domestic Abuse	12	8	18
Depression	45	59	72
Eating Disorder	10	6	13
Family Breakup	22	30	28
Health Issues	26	21	30
Homeless		1	2
Identity	11	16	21
Internet Bullying	0	1	1
Loss		37	52
Marriage/Family	22	28	22
Personal Growth	17	9	24
Physical Symptoms	13	15	25
PTSD/Trauma	18	26	30
Rape	4	3	9
Relationships	38	40	42
School Issues	22	24	22
Self Esteem	57	51	51
Self Harm	12	22	16
Sexuality	1	2	2
Stress	34	36	47
Substance/Addiction	6	2	6
Suicide	11	20	17
Violence	3	6	5
Work/Redundancy	11	8	14

SIX YEAR ANALYSIS OF REFERRAL QUARTERS

ADULTS

	2018	2019	2020	2021	2022	2023
January - March	62	97	67	26	51	62
April - June	59	76	12	53	31	40
July - September	82	75	26	19	45	52
October - December	65	73	36	49	28	44

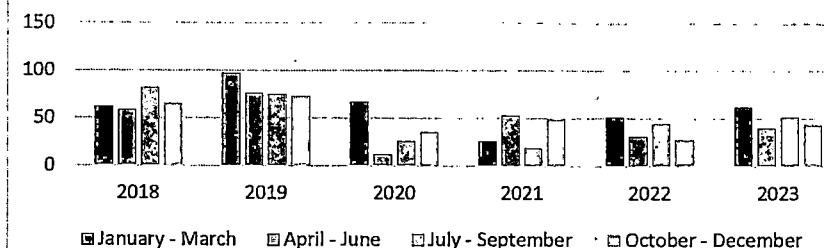
CYP

	2018	2019	2020	2021	2022	2023
January - March	58	34	34	18	29	40
April - June	35	35	1	24	16	22
July - September	31	35	12	13	20	24
October - December	25	34	25	27	19	32

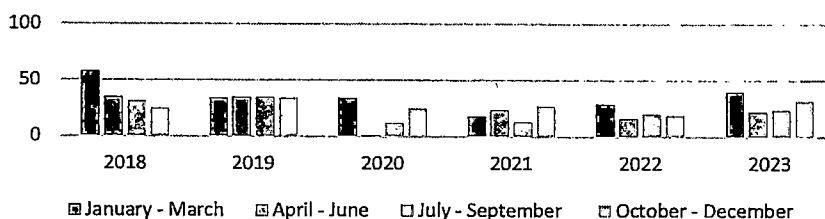
Combined

	2018	2019	2020	2021	2022	2023
January - March	120	131	101	44	80	102
April - June	94	111	13	77	47	62
July - September	113	110	38	32	65	76
October - December	90	107	61	76	47	76

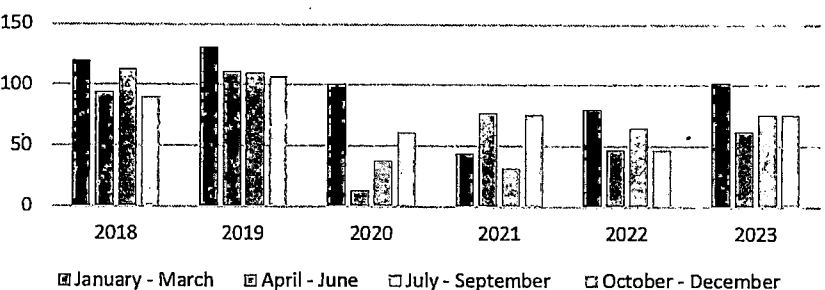
ADULT REFERRALS



CYP REFERRALS



COMBINED REFERRALS



Stats for AGM YE 2022/23

Gender	2017/18	%		2018/19	%	2019/20	%	2020/21	%	2021/22	%	2022/23	%
Males	149	34%	Males	157	36%	92	36%	68	32%	105	39%	118	39%
Females	274	63%	Females	285	64%	164	64%	144	67%	163	61%	182	60%
Non-Binary			Non Binary	0		1		2	1%	1	0%	1	1%

Demo graphy	2017/18	%		2018/19	%	2019/20	%	2020/21	%	2021/22	%	2022/23	%
Full time work	95	22%	Full time work	122	28%	72	28%	37	17%	48	18%	36	12%
Part time work	61	14%	Part time work	81	18%	51	20%	49	23%	55	20%	57	19%
Home-maker	15	4%	Home-maker	9	2%	5	2%	9	4%	8	3%	6	2%
Unemployed	70	17%	Unempl oyed	66	15%	30	12%	18	8%	56	21%	63	21%
Student	148	35%	Student	128	29%	82	32%	82	38%	85	32%	106	36%
Retired	24	6%	Retired	28	6%	14	5%	11	6%	15	6%	24	8%
Carer	10	2%	Carer	8	2%	2	1%	8	4%	2	1%	4	1%

FEES	2017 /18	%	2018/19	%
Full	55	10%	66	15%
Contribution	237	44%	272	61%
Funded	217	40%	98	22%
None	30	6%	11	2%
% Funded		40%		22%

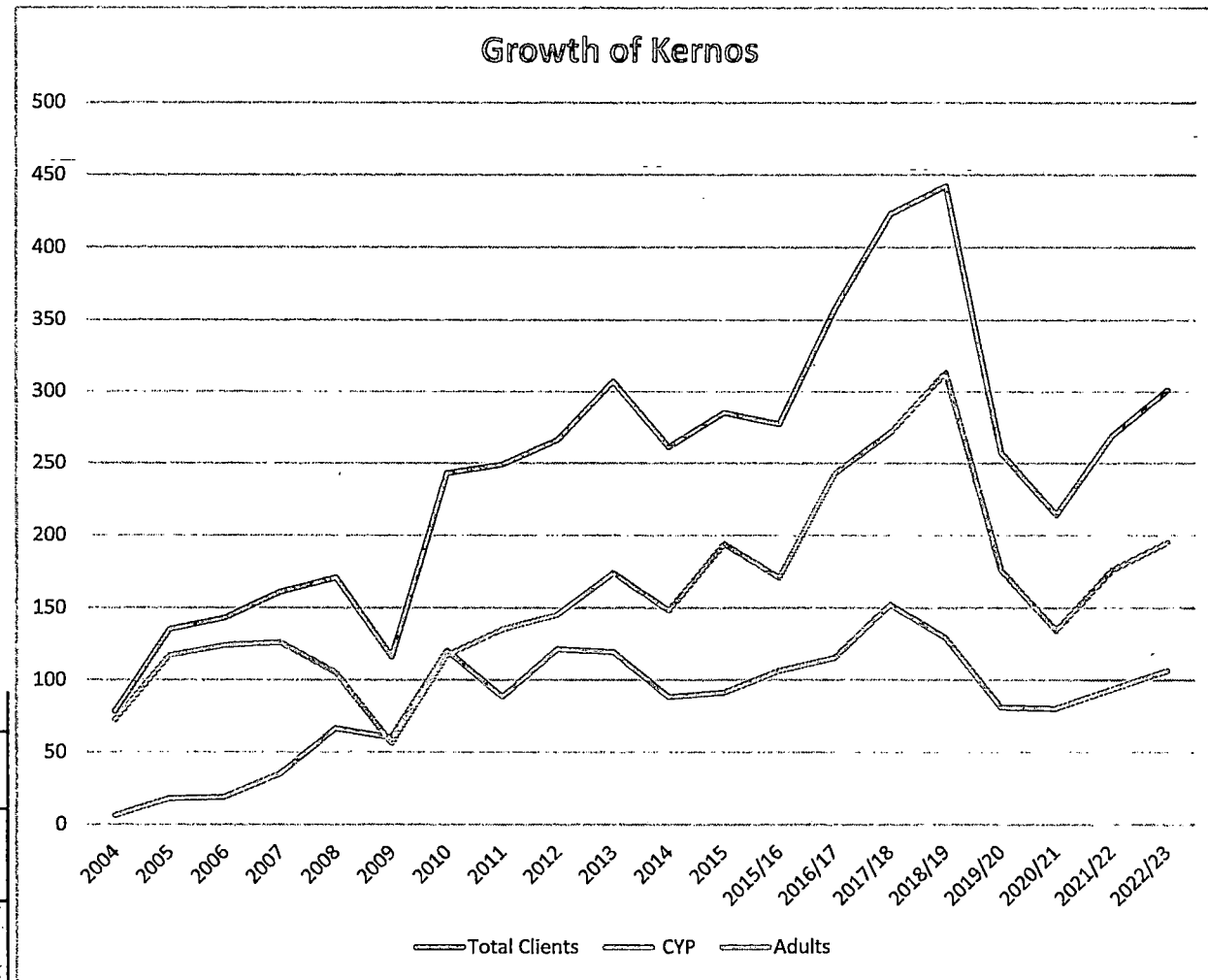
2019/20	%	2020/21	%	2021/22	%	2022/23	%
29	9%	12	6%	9	3%	10	5%
193	61%	140	65%	185	57%	254	52%
71	22%	49	23%	100	31%	182	42%
24	8%	13	6%	30	9%	36	8%
	22%		23%		31%		42%

Marital Status	2017 /18	2018/19	%
Married/ partner	139	145	33%
Single	228	224	51%
Divorced/ Seperated	45	59	13%
Widowed	11	14	3%

2019/20	%	2020/21	%	2021/22	%	2022/23	%
85	33%	52	24%	74	28%	82	27%
144	56%	122	57%	149	56%	169	56%
22	9%	26	12%	33	12%	33	11%
6	2%	14	7%	12	4%	17	6%

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
2022/23	301	106	195



KERNOS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the entity's [governing document], the Companies Act 2006 and "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 2019).

Objectives and activities

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.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the entity should undertake.

Volunteers

Trustees and Members are unpaid volunteers.

Achievements and performance

See the reports from the Chairman, Director of Counselling, together with the statistical information attached.

Financial review

See the Finance Director's Report.

Principal funding sources

The Charity is principally funded by grants from various bodies detailed in the accounts, room hire revenue, donations from our clients, other supporting individuals and organisations and fundraising activities.

The trustees 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.

KERNOS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Reserves policy

The centre retains a reserve of just over £81,000. 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.

Structure, governance and management

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.

The trustees who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs CM Boatwright

Mr PJ Brown

Mr GB Hill

Mrs K Smout

Mr M Wicker

(Resigned 1 March 2024)

Mr DP Morris

(Appointed 11 November 2022)

Mrs DJ Deeks

(Appointed 10 September 2023)

Mrs M Turnbull

(Appointed 19 January 2024)

Mrs R Backshall

(Resigned 27 March 2023)

Mr MR Knapp

(Appointed 11 November 2022 and resigned 13 October 2023)

Recruitment and appointment of trustees

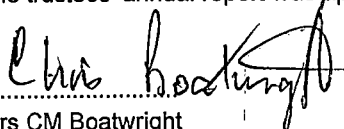
The Board has the power to appoint additional trustees as it considers fit to do so.

Organisational structure

The company has four registered members who have each undertaken to contribute an amount not exceeding ten pounds to the assets of the company in the event of the Company being wound up. The statutory records state the obligation as one pound per member. 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.

The 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 and signed on behalf of the board of trustees by:


.....
Mrs CM Boatwright

Date: 15/3/24

KERNOS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KERNOS CENTRE

I report to the Trustees on my examination of the financial statements of Kernos Centre (the entity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the Trustees of the entity (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 entity 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 entity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 that in any material respect:

- 1 accounting records were not kept in respect of the entity 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 financial statements to be reached.



Vincent Chandler FCA FCCA
Independent Examiner
Moore Green

22 Friars Street
Sudbury
CO10 2AA

Dated: 20.05.2024

KERNOS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	2	79,944	16,879	96,823	13,334	32,189	45,523
Charitable activities	3	29,527	-	29,527	23,302	-	23,302
Other trading activities	4	562	-	562	588	-	588
Other income	5	6,551	-	6,551	4,000	-	4,000
Total income		116,584	16,879	133,463	41,224	32,189	73,413
Charitable activities	6	114,090	608	114,698	38,127	50,687	88,814
Net income/(expenditure) and movement in funds		2,494	16,271	18,765	3,097	(18,498)	(15,401)
Reconciliation of funds:							
Fund balances at 1 October 2022		59,057	7,275	66,332	55,960	25,773	81,733
Fund balances at 30 September 2023		61,551	23,546	85,097	59,057	7,275	66,332

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

KERNOS CENTRE

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		2,140		2,461
Current assets					
Debtors	11	3,566		3,674	
Cash at bank and in hand		83,990		68,079	
		87,556		71,753	
Creditors: amounts falling due within one year	12	4,599		7,882	
Net current assets			82,957		63,871
Total assets less current liabilities			85,097		66,332
The funds of the entity					
Restricted income funds	13	23,546		7,275	
Unrestricted funds		61,551		59,057	
		85,097		66,332	

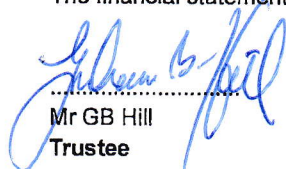
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023.

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

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.

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

The financial statements were approved by the Trustees on 15/3/24


Mr GB Hill
Trustee

Company registration number 04530654 (England and Wales)

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Kernos Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 22 Friars Street, Sudbury, Suffolk, CO10 2AA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the entity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The entity is a Public Benefit Entity as defined by FRS 102.

The entity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the entity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the entity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the entity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	25% reducing balance
----------------------------------	----------------------

At each reporting end date, the entity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	79,944	-	79,944	13,334	-	13,334
Grants receivable	-	16,879	16,879	-	32,189	32,189
	<u>79,944</u>	<u>16,879</u>	<u>96,823</u>	<u>13,334</u>	<u>32,189</u>	<u>45,523</u>

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

2 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants receivable for core activities						
Babergh District Council	-	5,000	5,000	-	8,664	8,664
Suffolk Community Foundation	-	10,000	10,000	-	18,750	18,750
Colchester Catalyst	-	675	675	-	75	75
Great Cornard Parish Council	-	1,100	1,100	-	1,000	1,000
TMH Media	-	-	-	-	2,000	2,000
Rotary Club	-	-	-	-	1,700	1,700
Other	-	104	104	-	-	-
	<u>-</u>	<u>16,879</u>	<u>16,879</u>	<u>-</u>	<u>32,189</u>	<u>32,189</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sale of services as part of direct charitable activities	<u>29,527</u>	<u>23,302</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>562</u>	<u>588</u>

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gift Aid	<u>6,551</u>	<u>4,000</u>

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Depreciation and impairment	715	835
Counsellor's fees	66,092	49,277
Supervision costs	6,384	7,704
Rent	9,600	8,200
Rates and water	243	680
Repairs and maintenance	3,013	1,362
Insurance	4,157	268
Insurance	1,601	1,584
Telephone	725	759
General administrative expenses	20,315	16,308
Postage, stationery and printing	413	541
Advertising and website	180	96
Accountancy fees	1,260	1,200
	<u>114,698</u>	<u>88,814</u>
Analysis by fund		
Unrestricted funds	114,090	38,127
Restricted funds	608	50,687
	<u>114,698</u>	<u>88,814</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the entity during the year.

Travel / administration costs amounting to nil (2022 - £nil) were reimbursed to no (2022 - no) member/s of the management committee. Of this amount nil (2022 - £nil) was donated back to the centre as donations.

8 Employees

There are no employees as the charity uses outsourced counsellors and volunteers along with the Trustees giving their time free of charge.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 October 2022	8,748
Additions	394
At 30 September 2023	9,142
Depreciation and impairment	
At 1 October 2022	6,287
Depreciation charged in the year	715
At 30 September 2023	7,002
Carrying amount	
At 30 September 2023	2,140
At 30 September 2022	2,461

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	504	652
Prepayments and accrued income	3,062	3,022
	3,566	3,674

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,644	5,927
Accruals and deferred income	1,955	1,955
	4,599	7,882

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
	7,275	16,879	(608)	23,546
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
	25,773	32,189	(50,687)	7,275

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	59,057	116,584	(114,090)	61,551
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
General funds	55,960	41,224	(38,127)	59,057

15 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 30 September 2023 are represented by:			
Tangible assets	325	1,815	2,140
Current assets/(liabilities)	61,226	21,731	82,957
	61,551	23,546	85,097

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2022 are represented by:			
Tangible assets	38	2,423	2,461
Current assets/(liabilities)	59,019	4,852	63,871
	<u>59,057</u>	<u>7,275</u>	<u>66,332</u>

16 Operating lease commitments

Lessee

At the reporting end date the entity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	<u>9,600</u>	<u>8,200</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).