

Charity registration number 1097354 (England and Wales)

Company registration number 04530654

KERNOS CENTRE
TRUSTEES' ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

KERNOS CENTRE

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The Kernos Centre

Chairman's Report – AGM: March 2025

In 2024 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 2024 our 21st year of operation.

"The Big Mental Health Report - 2024' commissioned by 'Mind' and supported by the 'Centre for Mental Health' tells us that - "One in four in England will experience a mental health problem at some point each year – and the same for one in five for children and young people.

19% of Women in England were more likely to report experiences of depression or anxiety, compared to 12% of Men. 7.8% of Adults in the UK felt lonely 'always or often' ...

In 2023, 6,069 deaths registered in England & Wales were attributed to suicide, with 75% of the victims being Men.

Kernos is still providing video-conference based counselling after COVID made it difficult to carry out face-to-face counselling. Using 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 5,300 clients since opening in 2003 – with 355 clients referred in 2024 – This is a small rise on 2024 – 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 two years ago, and her support of and contribution to all aspects of Kernos has been tireless & enthusiastic ever since! It was wonderful to learn of Chris' well-deserved award of a British Empire Medal in the King's New Years Honours, recognising her services to Mental Health in Suffolk.

Our Trustees have met regularly throughout 2024 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 two Trustees during 2024 and added three (John Francis, Janet Crawley & Adam Tozer) to maintain a multi-faceted team. A pro-active recruitment policy has allowed us to maintain two clinical Supervisors and Ten Counsellors into 2024.

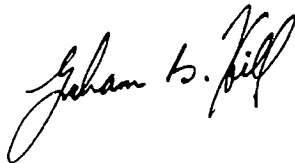
We have responded to a need to balance growing waiting lists with the funding available to provide counselling services. A big thanks goes to our counsellors, staff and volunteers who give their time and effort to keep the Centre running and funded. Kernos staff & volunteers have excelled through tough times in 2024 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's continued management of 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 ...

2025 will once again, be a difficult year for Kernos and for all Charities. Communities and families are slowly 'healing' – through decreasing disruption and restoring some 'certainty' to people, business, and communities. Funding available to charities will always be scarce! With the NHS struggling to maintain targets and its core funding, Kernos will be one of many needing cash 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-second year, Kernos continues to focus upon providing high-quality services to our local community. Our objectives continue to be 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
14th March 2025

KERNOS CENTRE

Officers' Reports

For the year ended 30th September 2024

Treasurer's report

Our accounts for the financial year ending 30th September 2024, compiled by our accountants Moore Green, show our income for the year was £122,904 (versus £133,462 in the previous year). Expenditure was £141,629 (versus £114,698 in 2023).

Total funds at 30th September 2024 stood at £66,372 versus £85,097 last year, approximately 12% of which is held as restricted funds for future counselling and projects, and 88% for unfunded counselling and as reserves. Net current assets stood at £64,213 on 30th September 2024 versus £82,957 in 2023.

Once again winning grants was very difficult, and despite a great deal of hard work by our team there was a further decline in funds raised for restricted funding. Here I must thank Suffolk Community Foundation, Colchester Catalyst Bures Music Festival, Sudbury and Great Cornard for their continued support. Excluding the Lottery funding we received in November 2023, other grants were £11,210, down from 16,879 in 2023. When you consider this figure was over £60,000 in 2021, it illustrates the difficulties facing all charities.

It is no exaggeration to say that the grant we received from the National Lottery Community Fund, which amounted to £45,500 in the first year, kept the Kernos Centre afloat and enabled us to continue, and indeed expand, our counselling efforts during the year.

As I have reported in previous years the ability of our clients to contribute towards their counselling has been severely affected by the recent period of economic hardship. I am pleased to say there was some recovery in these contributions in 2024, and as we achieved a further 17% increase in the number of sessions, overall contributions were higher at £37,000 against £29,000 in 2023. The average contribution was however still some 35% below pre- covid levels.

After a truly exceptional year in 2023, other donations came back to a more normal level, at around £22,000 vs £79,900 in the previous year. We stepped up our efforts in fundraising and a special thank you must go to our Director David Morris in leading the charge on this front and raising a considerable sum himself.

Reflecting a 17% increase in the number of counselling sessions, plus the inflationary impact on all costs, expenditure overall rose by 23%. We hope that in the current year inflation will be less of an influence and that costs will simply be driven by the number of sessions we can achieve.

The grant from the Lottery has stabilised our financial position and given us the platform to do more counselling. However, we recognise that, even with that funding, we still have to run hard every year to cover the costs beyond that grant and we are constantly reviewing how we can achieve that.

Once again a higher number of sessions means a greater load on the admin team and I would like to end by again offering my personal thanks to Annabel, Louise Nicola and all the volunteers who keep Kernos running efficiently every day.

Peter Brown

Finance Director

March 2025

Officers' Reports
Year Ending 30th September 2024

REPORT ON COUNSELLING

In the year ending 30 September 2024, we received **359** Referrals **241** For adults and **126** were for children & young people, with **30** 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 2024 the total stood at **359** referrals for counselling with clients aged between 5 and 93 years old. We have had 38 referrals so far this year.

Waiting list

At the end of the September 2024 there were 72 people on our waiting list, 62 were waiting for face to face sessions at the centre and 6 were waiting for remote sessions online or on the phone; 4 waiting for either face to face or remote sessions on zoom.

Our waiting list at present has 78 people waiting, still with the majority requiring Face to Face sessions at the Centre.

Waiting List Now:

We have 78 on the waiting list;

Face-to-face - 54 of whom 26 are CYP

Either Remote or F2F - 16 of whom 7 are CYP

Remote – 8 of whom 2 are CYP

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 10 fully qualified, professional counsellors and 2 clinical supervisors. During the financial year we were very pleased to welcome 1 new Counsellor to work with adults, 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 also continue to provide Kernos counselling for half of what they can earn in private practice.

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

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.

Here are 2 Kernos case studies, giving examples of our work.

Boy 17, referred by GP

Client was depressed and anxious as well as suicidal on referral, he had not attended school for two months at assessment and when we started counselling, he had stopped going to school altogether. He could see no future for himself, continual suicidal thoughts which frightened him.

During sessions he had space to share his thoughts. He spent a lot of time drawing. He was given time to share how his parents had an on and off relationship and how it had affected him. How their final split had hurt him, he spent quite some time crying and shared his fears. Somewhere into our sessions he had space to explore his bisexual thoughts and found a way to tell his mother that he felt he was bisexual. From there on we gradually looked at how he wanted his future to be and how he felt he was able to cope. He no longer felt trapped and although he felt that he had a long way to go he felt he no longer need to come. As we ended, he had **volunteered**

for the Befriending Service, where he felt he might make a start to integrate into society.

Adult case study

A middle aged lady came to The Kernos Centre having lost her husband a year ago. The client had found him laying dead, on the garage floor next to his car which he had been polishing. Despite ringing 999 and being air lifted to hospital, he was not able to be resuscitated. The couple had been together since being teenagers. They had returned from a holiday with friends in Scotland just two days before. The client was broken hearted. The client received therapy as she went through the different stages of grief. She was listened to, given empathic understanding and able to talk about how she felt knowing there was no judgement. Slowly the client started to remember the good times they had had together and start to feel strong enough to look at how her life would continue without him. She became strong enough to move house and downsize, started working again and gain the confidence to realise she could cope on her own. It was a long and painful journey. At the end of the last therapy session the client wept tears of gratitude, she commented that she couldn't have done it without the support she had received from counselling.

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

Kernos Referrals and from where?

Referrer	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/2024
CAB	1	2	3	0	2	1	1
CMHT	2	5	8	6	6	8	7
Cllrs/Centres	3	6	3	1	6	9	4
CPN	0	0	0	1	2	15	3
Education	11	16	9	4	9	6	13
CYP Integrated Team	1	2	1	1	1	1	1
GP	93	94	86	69	68	57	66
Housing Assoc	7	5	4	3	4	1	2
IAPT/Wellbeing Service	4	8	1	5	4	2	1
NHS Access and Assessment Team	4	5	4	2	5	7	4
Relatives/ Friends	118	149	59	64	66	92	108
Soc Services	5	9	2	5	5	7	7
Self	120	103	50	43	63	54	78
Suffolk Carers	2	1	0	0	1	1	1
Website	13	11	4	15	8	12	23
Yell.Com	1	0	0	1	0	0	0
Other	31	15	14	13	24	25	34
Others Include:							
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/2024
Suffolk Free Press	0	1	1	1	0	0	1
WMHD -Market Stall	2	1	1	0	1	0	1
Employer	3	2	2	2	1	2	1
BACP	1	0	0	1	2	1	0
Health visitor	2	1	1	1	2	0	1
Bridge Project	2	1	0	0	1	0	0
St Nicholas Hospice	2	3	1	1	0	0	1
Freedom Programme	2	2	3	1	0	1	1
Bury Youth Team					2	2	2
Job Centre & Work Coach					6	5	8
Youth Justice Team					1	0	0
Facebook					1	3	0
M.P.					2	0	0
District Nurse					2	1	1
Autism					1	3	0
Christopher Centre							2
Hospital Bury St Ed							6
No 72							1
Yoga Teacher							1

Presenting Problem(s)	2020/21	2021/22	2022/23	2023/24
Abuse – Childhood	12	23	19	24
Abuse – Emotional	13	24	23	40
Abuse - Physical	5	10	21	3
Abuse – Psychological	11	18	19	33
Abuse – Sexual	7	15	18	21
Addiction	6	4	12	17
Adoption/Fostering/Care	2	1	4	4
Anger	22	32	38	62
Anxiety/Panic/Phobia	78	100	136	151
Bereavement	29	34	57	64
Bullying	11	18	21	26
Carer	4	3	6	5
Domestic Abuse	12	8	18	20
Depression	45	59	72	90
Eating Disorder	10	6	13	10
Family Breakup	22	30	28	37
Health Issues	26	21	30	41
Homeless		1	2	6
Identity	11	16	21	28
Internet Bullying	0	1	1	3
Loss		37	52	68
Marriage/Family	22	28	22	42
Personal Growth	17	9	24	19
Physical Symptoms	13	15	25	30
PTSD/Trauma	18	26	30	36
Rape	4	3	9	7
Relationships	38	40	42	78
School Issues	22	24	22	29
Self Esteem	57	51	51	73
Self Harm	12	22	16	33
Sexuality	1	2	2	4
Stress	34	36	47	64
Substance/Addiction	6	2	6	3
Suicide	11	20	17	29
Violence	3	6	5	8
Work/Redundancy	11	8	14	11

Stats for AGM YE 2023/24

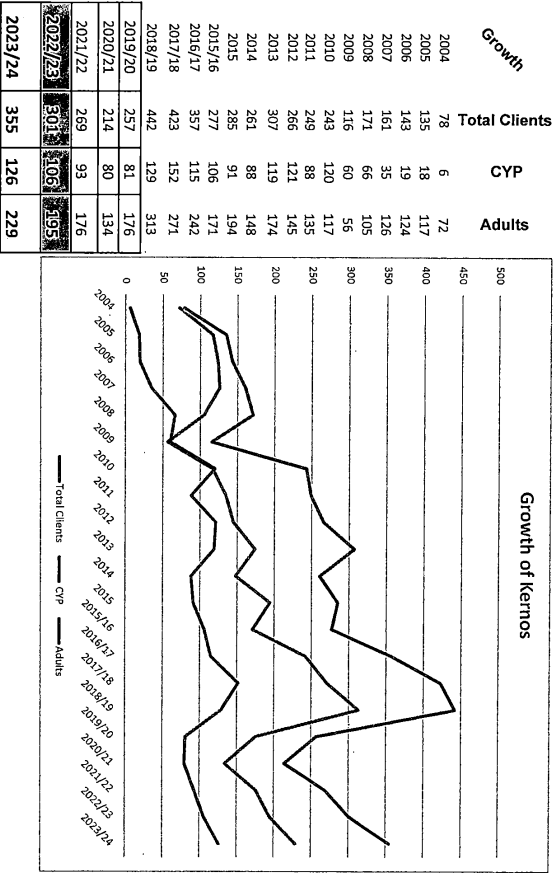
Gender	2018/ 19	%	2019/ 20	%	2020/21	%	2021/22	%	2022/23	%	2023/24	%
Males	157	36%	92	36%	68	32%	105	39%	118	39%	127	36%
Females	285	64%	164	64%	144	67%	163	61%	182	60%	225	63%
Non-Binary	0		1		2	1%	1	0%	1	1%	3	1%

Demo graphy	2018/ 19	%	2019/ 20	%	2020/21	%	2021/22	%	2022/23	%	2023/24	%
Full time work	122	28%	72	28%	37	17%	48	18%	36	12%	40	13%
Part time work	81	18%	51	20%	49	23%	55	20%	57	19%	49	16%
Home- maker	9	2%	5	2%	9	4%	8	3%	6	2%	5	2%
Unemployed	66	15%	30	12%	18	8%	56	21%	63	21%	72	23%
Student	128	29%	82	32%	82	38%	85	32%	109	36%	114	37%
Retired	28	6%	14	5%	11	6%	15	6%	24	8%	28	9%
Carer	8	2%	2	1%	8	4%	2	1%	4	1%	4	1%

FEES	2018/ 19	%	2019/ 20	%	2020/21	%	2021/22	%	2022/23	%	2023/24	%
Full	66	15%	29	9%	12	6%	9	3%	10	2%	17	4%
Contribution	272	61%	193	61%	140	65%	185	57%	254	52%	258	62%
Funded	98	22%	71	22%	49	23%	100	31%	192	42%	116	28%
None	11	2%	24	8%	13	6%	30	9%	36	8%	24	6%
% Funded		22%		22%		23%		31%		42%		28%

Marital Status	2018/ 19	%	2019/ 20	%	2020/21	%	2021/22	%	2022/23	%	2023/24	%
Married/ partner	145	33%	85	33%	52	24%	74	28%	82	27%	107	30%
Single	224	51%	144	56%	122	57%	149	56%	169	56%	193	54%
Divorced/ Separated	59	13%	22	9%	26	12%	33	12%	33	11%	36	10%
Widowed	14	3%	6	2%	14	7%	12	4%	17	6%	19	5%

Growth of Kernos



KERNOS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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 2024

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

Mrs DJ Deeks

(Resigned 30 September 2024)

Mrs M Argent

(Appointed 19 January 2024)

Mrs MR Knapp

(Resigned 13 October 2023)

Mrs Janet Crawley

(Appointed 10 March 2025)

John Francis

(Appointed 8 January 2025)

Adam Tozer

(Appointed 6 January 2025)

Recruitment and appointment of trustees

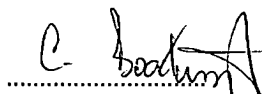
The Board has the power to appoint additional trustees as it considers fit to do so.

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 14th March 2025 and signed on behalf of the board of trustees by:



Mrs CM Boatwright

Date: 14 / 03 / 2025

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 2024.

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.

Having satisfied myself that the financial statements of the entity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 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
- 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 financial statements 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:24.03.2025

KERNOS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	22,232	56,710	78,942	79,944	16,879	96,823
Charitable activities	3	37,387	-	37,387	29,527	-	29,527
Other trading activities	4	2,366	-	2,366	562	-	562
Other income	5	4,209	-	4,209	6,551	-	6,551
Total income		<u>66,194</u>	<u>56,710</u>	<u>122,904</u>	<u>116,584</u>	<u>16,879</u>	<u>133,463</u>
Expenditure on:							
Charitable activities	6	141,173	456	141,629	114,090	608	114,698
Total expenditure		<u>141,173</u>	<u>456</u>	<u>141,629</u>	<u>114,090</u>	<u>608</u>	<u>114,698</u>
Net income/(expenditure)		<u>(74,979)</u>	<u>56,254</u>	<u>(18,725)</u>	<u>2,494</u>	<u>16,271</u>	<u>18,765</u>
Transfers between funds		<u>72,086</u>	<u>(72,086)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	<u>(2,893)</u>	<u>(15,832)</u>	<u>(18,725)</u>	<u>2,494</u>	<u>16,271</u>	<u>18,765</u>
Reconciliation of funds:							
Fund balances at 1 October 2023		<u>61,551</u>	<u>23,546</u>	<u>85,097</u>	<u>59,057</u>	<u>7,275</u>	<u>66,332</u>
Fund balances at 30 September 2024		<u><u>58,658</u></u>	<u><u>7,714</u></u>	<u><u>66,372</u></u>	<u><u>61,551</u></u>	<u><u>23,546</u></u>	<u><u>85,097</u></u>

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		2,159		2,140
Current assets					
Debtors	12	3,108		3,566	
Cash at bank and in hand		69,747		83,990	
		72,855		87,556	
Creditors: amounts falling due within one year	13	(8,642)		(4,599)	
Net current assets			64,213		82,957
Total assets less current liabilities			66,372		85,097
The funds of the entity					
Restricted income funds	14		7,714		23,546
Unrestricted funds	15		58,658		61,551
			66,372		85,097

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 2024.

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 14th MARCH 25

.....
Mr GB Hill

Company registration number 04530654 (England and Wales)

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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" 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)". 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.

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

1.7 Impairment of fixed assets

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).

1.8 Limited by guarantee

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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	22,232	-	22,232	79,944	-	79,944
Grants	-	56,710	56,710	-	16,879	16,879
	<u>22,232</u>	<u>56,710</u>	<u>78,942</u>	<u>79,944</u>	<u>16,879</u>	<u>96,823</u>

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants						
Babergh District Council	-	-	-	-	5,000	5,000
Suffolk Community Foundation	-	6,000	6,000	-	10,000	10,000
Bures Music Festival	-	750	750	-	-	-
Colchester Catalyst	-	3,360	3,360	-	675	675
Great Cornard Parish Council	-	1,100	1,100	-	1,100	1,100
Lottery	-	45,500	45,500	-	-	-
Other	-	-	-	-	104	104
	<u>-</u>	<u>56,710</u>	<u>56,710</u>	<u>-</u>	<u>16,879</u>	<u>16,879</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sale of services as part of direct charitable activities	<u>37,387</u>	<u>29,527</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>2,366</u>	<u>562</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gift Aid	<u>4,209</u>	<u>6,551</u>

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Depreciation and impairment	724	715
Counsellor's fees	87,755	66,092
Supervision costs	7,518	6,384
Rent	9,600	9,600
Rates and water	716	243
Light & Heat	3,602	3,013
Repairs & Maintenance	326	4,157
Insurance	1,725	1,601
Telephone	932	725
General administrative expenses	25,649	20,315
Postage, stationery and printing	872	413
Advertising and website	890	180
Accountancy fees	1,320	1,260
	<u>141,629</u>	<u>114,698</u>
Analysis by fund		
Unrestricted funds	141,173	114,090
Restricted funds	456	608
	<u>141,629</u>	<u>114,698</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,320	1,260
Depreciation of owned tangible fixed assets	724	715
	<u>1,320</u>	<u>1,260</u>

8 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 (2023 - £nil) were reimbursed to no (2023 - no) member/s of the management committee. Of this amount nil (2023 - £nil) was donated back to the centre as donations.

9 Employees

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

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Taxation

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

11 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 October 2023	9,142
Additions	743
	<u>9,885</u>
At 30 September 2024	9,885
Depreciation and impairment	
At 1 October 2023	7,002
Depreciation charged in the year	724
	<u>7,726</u>
At 30 September 2024	7,726
Carrying amount	
At 30 September 2024	<u>2,159</u>
At 30 September 2023	<u>2,140</u>

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	45	504
Prepayments and accrued income	3,063	3,062
	<u>3,108</u>	<u>3,566</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,687	2,644
Accruals and deferred income	1,955	1,955
	<u>8,642</u>	<u>4,599</u>

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 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 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
	23,546	56,710	(456)	(72,086)	7,714
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
	7,275	16,879	(608)	-	23,546

15 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 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	61,551	66,194	(141,173)	72,086	58,658
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	59,057	116,584	(114,090)	-	61,551

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	801	1,358	2,159
Current assets/(liabilities)	57,857	6,356	64,213
	58,658	7,714	66,372

KERNOS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	325	1,815	2,140
Current assets/(liabilities)	61,226	21,731	82,957
	<u>61,551</u>	<u>23,546</u>	<u>85,097</u>

17 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:

	2024 £	2023 £
Within one year	<u>9,600</u>	<u>9,600</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).