

MERSEY COUNSELLING AND THERAPY CENTRE

England & Wales · Charity number 1141804

Details

Status Registered

Legal form Charitable company

Company number [07569839](#)

Registered 2011-05-10

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

Contact

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Activities

Objects: THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1. FOR THE PUBLIC BENEFIT THE RELIEF OF SICKNESS IN PERSONS SUFFERING FROM MENTALLY RELATED ILLNESS OR STRESS. WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, THE PROVISION OF THERAPY AND COUNSELLING SERVICES IN SUCH WAYS AS MAY BE THOUGHT FIT;2. THE ADVANCEMENT OF EDUCATION BY THE PROVISION OF EDUCATION AND LEARNING FOR THE PUBLIC BENEFIT. WITHOUT PREJUDICE TO THE GENERALITY OF THE FORGOING THIS MAY INCLUDE SUPPORT OF THOSE WISHING TO BECOME COUNSELLORS OR THERAPISTS, AS WELL AS THE PROVISION OF PARENTING AND OTHER GENERAL PERSONAL DEVELOPMENT TRAINING, AND SUCH OTHER CHARITABLE EDUCATION AS THE TRUSTEES SHALL DETERMINE FROM TIME TO TIME.

Activities: For the public benefit the relief of sickness in persons suffering from mentally related illness or stress; the provision of therapy and counselling services in such ways as may be thought fit;The advancement of education; this may include support of those wishing to become counsellors or therapists, as well as the provision of parenting and other general personal development training,

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£249,743	£246,209	-	-
2024-06-30	£280,000	£245,000	-	-
2023-06-30	£211,195	£196,111	-	-
2022-06-30	£222,256	£202,753	-	-
2021-06-30	£220,000	£185,000	-	-

Trustees

Name	Role	Appointed
Rev William Arthur Eugster	Chair	2019-04-24
Brenda Terrey		2013-12-18
Catherine Denise North		2019-04-24
Dr Charlotte Tomlinson		2025-10-01
Eleonore Berthelsen		2020-05-01
Martin Poole		2025-04-01
Sarah Ruth Donaldson		2025-09-29
Susan Stinchcomb		2026-01-01

Accounts

The Company Registration Number is: 07569839

The Charity Registration Number is: 1141804



**Mersey Counselling
&
Therapy Centre**

**Annual Report and Accounts
Year ending 30 June 2025**

Mersey Counselling and Therapy Centre

Report and accounts for the year ended 30 June 2025

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The trustees present their annual report and financial statements for the year ended 30th June 2025

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 charity'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 charitable objectives of Platform for Life agreed with the Charity Commission are:

Public Benefit

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 and setting the strategy for the year.

Working in communities with high levels of deprivation the charity provides counselling that is:

- Local and Community Based - working where clients live and close to public transport links. Our premises are a 2 minute walk from Hamilton Square Station and 5 minutes from the bus station.
MCTC also offers an online service for those who live further afield, who are unable to leave their homes for whatever reason or who find face to face work too challenging.
- Flexible - tailoring the number of sessions to an individual's needs rather than setting a fixed number of sessions at the outset.
MCTC understands the challenges some clients face and tries to be as flexible as possible to their needs and situation at any given time.
- Quickly Accessible - MCTC aims for short referral times so clients can access support quickly and welcomes any person suffering mental distress regardless of age, gender, social class, diagnosis, dis-ability or ability to pay.
- Accessible – MCTC has accessible premises with a stair lift to the first-floor therapy rooms and accessible washroom facilities.
- Preventative – MCTC aims to assist in breaking the cycle of poor mental health being passed down from one generation to the next. To this end,

MCTC may sometimes work with a parent(s)/carer(s), child and/or schools to enable real and sustainable change.

- Transformative – Successive research has shown that successful outcomes (ie real and sustainable change) in therapy are strongly aligned with the quality of the relationship between the therapist and client and have no measurable correlation to the therapeutic modality used. MCTC believes that true transformation comes with work at relational depth. To that end, all our therapists work from a Humanistic and Integrative perspective, which means that they have training and experience in a wide variety of modalities and techniques and can therefore adapt the therapy to suit each individual rather than the other way round.

In addition, our therapists are required and supported to pursue their own interior personal growth and development separately from their mandatory CPD.

- Professional – The MCTC team of therapists has grown not just in number but in depth and commitment to their own independent professional development. To this end, they have set up, led by an experienced team member, a monthly peer supervision group enabling sharing of experience and problem solving in a safe and nurturing environment. MCTC therapists are all fully qualified and experienced, with at least 200 hours of counselling experience when they join the team. All MCTC therapists are fully qualified and are either professionally accredited or actively working towards accreditation. MCTC supports all therapists to achieve their professional accreditation within 12 months of starting work at the Centre.

Currently out of our cohort of therapists:

9 are fully professionally accredited

2 have submitted their applications for accreditation to their respective professional bodies

5 are in the process of submitting applications

5 are working to achieve the requisite number of hours in order to submit their applications.

The value of MCTC's work is recognised by both statutory and non-statutory organisations including Psychiatrists, GPs, Social Prescribers, Hospitals, Mental Health Teams, Probation Services, Schools and Universities, Pupil Referral Units and A&E Departments.

Clients that MCTC works with often feel invisible and forgotten in society and the difficulties they have accessing help with mental health issues from mainstream or private services, only serve to reinforce this. Some services set high thresholds for access and can be inflexible in their provision. These issues have intensified post-Covid. At MCTC, we offer an open access

service. We do not exclude anyone on the grounds of gender, ethnicity, age or any other category or 'label' that may have been assigned to them. This includes psychiatric or other mental health diagnoses.

MCTC offers low cost and sometimes no cost therapy so that no one is excluded on the grounds of ability to pay. With our non-clinical environment and warm, welcoming atmosphere, our therapists and staff work to ensure that every single person entering our building or with whom we engage online feels visible, welcomed, valued and cared for.

Clients are normally responded to within 24 hours of their first contact with MCTC and usually offered an initial assessment within 1-6 weeks. At this stage, we provide all the information they will need and start to build the relationship of trust between the client and the organisation, which will continue into their work with their therapist.

Demand for our services continues to be strong with referrals coming in daily. We are currently assessing around inevitably and sadly, some of our clients experience suicidal thoughts and sometimes actions. At MCTC, we have a robust suicide prevention policy. Our therapists attend annual, in-house, mandatory suicide prevention training. This equips them to be alongside people who are feeling suicidal and to help them to rediscover their sense of meaning and connection with themselves, those around them and the world as a whole.

In 2024, we secured government funding to support and develop our suicide prevention programme. Funding for this programme has now come to an end but we continue to provide a high level of suicide prevention services.

ACHIEVEMENTS AND PERFORMANCE

Key achievements

- Establishing ourselves in new premises in the heart of Birkenhead.
- Establishing and fostering relationships with our neighbours and other organisations within the local community.
- Developing training for our therapists notably in the area of working with children, young people and their families.
- Grown our counselling capacity.
- Ensured the charity's income level grew to cover increase in expenditure.
- Raised the charity's profile locally through social media and website.

- Maintained our accreditation as a Living Wage Employer.
- Placed MCTC therapists in three local schools – 2 delivering art therapy at primary and secondary level and another is delivering a school funded project for looked after children.
- We established a counselling hub for looked after children in a local secondary with high numbers of young people transitioning in and out of care.
- In the last year MCTC has:
 - Conducted around 200 initial assessments (not including clients in our schools).
 - Conducted over 4000 therapy sessions.
 - Over 80% of booked appointments were completed.
 - 4.7% appointments were missed or cancelled at short notice by clients (cf 6.7% NHS appointments).

IMPACT OF THE CHARITY'S WORK

MCTC captures a mix of quantitative and qualitative data to assess the impact of its service on clients.

All clients complete Start of Therapy and End of Therapy questionnaires and we compare their scores on these.

Whilst this quantitative data can be useful, we also value the personal feedback from clients as both accurate and inspiring.

Some examples are below:

'I know I have only had 1 session, but as it went on and afterwards (still today) I feel so different in a good way, it made sense to me, made me feel happier and more confident in myself, which I can't thank enough for, and therefore feel the one is enough and no more are needed at this time, thank you very much.' 2024

'I am so grateful for all the help I have received from MCTC. I started out really depressed and anxious and nervous about starting counselling but my therapist was really easy to talk to and even made me laugh in my first session! Three months later, I now feel able to face the world and have started playing the guitar again and do other things I used to enjoy.' 2023

'I have gone from feeling suicidal last year to enjoying my life. I couldn't have done that without the support of my therapist at MCTC. Thank you for giving me my life back.' 2023

FUTURE PLANS

Short-term

MCTC plans to continue to improve and develop our services for both adults and young people in consideration of the following:

- With the retirement of our Clinical Director, recruitment for the post is underway and we expect our new Clinical Director to be in post by October 2025
- Investing in training for therapists
- Developing our website
- Continuing to liaise with other organisations
- Maintaining our funding-raising to support our work
- Early work has begun on the set up of an innovative MCTC post graduate psychotherapy training course with the aim of providing top quality training for MCTC therapists and others, thus supporting them to work at relational depth and effect real transformation in the lives of our clients

Medium to Long-term

- As above, MCTC plans to extend our reach in terms of the training and education as well as delivery of counselling services.
- MCTC plans to purchase a property which will accommodate all our needs ie 4-5 therapy rooms, accessibility, office space and staff room. This will release us from the burden of rental commitments whilst providing a tangible asset for the charity. Several properties have been viewed and the search continues.

In September 2024, our Founder and Clinical Director announced her intention to retire in November 2025. Plans to recruit a successor are now well underway. Applications closed on 20th June 2025 and interviews will take place in mid-July with a view to the new Clinical Director taking up post in October.

The Board recognises that this is a big change for the organisation and is looking forward to working with the new Director whilst making every effort to ensure a smooth transition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees are also directors for the purpose of company law.

The Board is effective and supportive of the staff and has a broad base of skills and experience in education, medicine, pastoral care, law and charity management.

The Board meets 6 times per year for routine business. The Clinical Director also attends Board Meetings.

The Charity reviews risks on quarterly basis within Finance and Risk Management Committee and reports on these at Board meetings. Risk assessments are reviewed regularly.

Trustees take opportunities to meet with operational staff to oversee the work and to learn more about the work being undertaken.

Over the next financial year, the Board will continue to focus on the following governance areas:

Patrons

We are grateful to our Patrons Angela Samata and Dr Jim O'Donoghue and will seek to recruit more local and/or national patrons.

Safeguarding

The charity has a Safeguarding Policy which is reviewed annually and updated whenever opportunities for improvements are identified. The policy requires that all the charity's personnel, including trustees, have valid DBS certificates and appropriate safeguarding training. The Clinical Lead, CEO and Chair of the Board all have level 3 safeguarding certificates.

Volunteers

Unlike many counselling charities, MCTC does not make use of volunteer counsellors as a matter of policy. This is because counselling is a demanding discipline which we believe requires a high level of qualification, experience and reliable commitment.

Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011 (accounts and audit) order 2015 as the gross income is less than £1 million. Since our gross income for the year is between £25,000 and £1,000,000 we have engaged an independent examiner of "appropriate skill or ability" to verify our accounts.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company by order of the board.

CHAIR of TRUSTEES REPORT

Reflection on the past year

There have been a number of challenges over the past year both in terms of demand for services, increasing costs and fundraising. The Board has

endeavoured to keep down waiting times by taking on further therapists, whilst balancing this with available funds in an effort to secure satisfactory end of year financial results with no deficit. This has led to some difficult decisions having to be made around our future plans to acquire our own facilities rather than renting in relation to staying true to our core objective of providing affordable low-cost or even no cost services.

Forward strategic needs

There is a strategy in place for the next twelve months, especially around the need replace key staff and the need to establish new premises of our own. Given the amount of flux currently facing us and the need for sustainable funding, we are facing some real challenges. All Trustees are aware of their fiscal responsibilities in maintaining funds to ensure the continuation of the charity.

There will be a review for the start of our new financial year and we will be looking at funding targets in relation to cost projections. This might have to include restrictions on sessions and/or increased fees if funding targets become unrealistic.

Funding prediction and recommendations

Based on the end of year 2024/25 cash flow on the state of MCTC finances heading into the next financial year, it has become clear that the loss of some longer-term funding streams will need to be replaced with more sustainable forms of income. This led to the production of a cost plan and prediction model to assess the impact of various amendments to client fees currently being charged, to be implemented early in the coming year. A number of fee amendment proposals are being considered and modelled, whilst making a real effort to balance our level of service provision for those with greatest need, whilst reducing the financial risk due to the difficulties in the grant funding environment. Service provisions will be reviewed to weigh the waiting list/times for new clients against the needs of existing clients. Any fee/service amendments considered by the Board will be suitably designed to enable those clients that are more able to afford our services to support those that are less able or completely unable to afford timely and good quality therapy.

Threats

The main threat remains financial and the ever increasing difficulties in securing the right levels of funding over periods that ensure a sustainable environment to plan for and work within. Over previous years, surplus end of year unrestricted funds have been set aside and invested in low risk, fixed-term deposits to form a Trustee reserved fund for the sourcing and refurbishment of MCTC owned premises. This year's results have been disappointing in adding to that goal, but given our need to grow to face increased waiting times and the challenges due to

the continuing cost of living crises and increased overheads, it has still been possible to end the year with a small surplus.

Other threats include the retirement of the Clinical Director and standing down of a number of long-serving and experienced Trustees including myself as the current Chair.

Management of threats

Aspirations towards owning suitable premises will have to be revisited if funds need to be diverted towards keeping the coming years cash flow in a healthy position. This will be very much dependent on client fees review and success rates with grant applications going forward.

The Board has set aside suitable funds to cover closure, although it is suggested the current fund should be increased given our increased running costs.

The successful candidate for the Clinical Directors post will be required to work alongside the current post holder for around 2 months prior to retirement. This will ensure a smooth handover with a full appreciation of the running of the charity and allow suitable relationships to be developed with other staff, therapists and Trustees. It will also help in the initial performance evaluation during the probation period. The Clinical Director is key in the communication process between staff, therapists and the Board of Trustees.

The Board has recently been joined by a therapist working for MCTC to contribute to the management and decision-making process. This has enabled a fuller appreciation of the issues raised by therapists and a better understanding of therapists as to how the Board operates and how decisions are being made and implemented. Regarding the replacement of Board members, it is highly recommended that the skills profile of Board members is reviewed to include skills in business management and/or finance, to better enhance the ability to address the issues around more reliable and consistent funding streams.

Concluding statement

I would like to personally thank all of the staff and therapists at MCTC in assisting the Board to undertake their required duties. I am especially grateful to the current Clinical Director and Business Manager/Fundraiser for their continuing support and their professionalism in assisting me as Chair of the Board of Trustees. I wish all those with continuing roles every success and I will look back fondly on my involvement with MCTC as I move on in my own retirement.

Dr W Atherton

Chair of Trustees

EXPENDITURE DETAIL

MCTC Costs	2023/4	2024/5
Clinical	£	£
Clinical Director	36069	42097
Counselling Delivery	93000	110000
Schools delivery	16300	24115
Training and Safeguarding	1260	1705
Other direct costs	3198	3059
Insurance	680	677
	150507	181653
Non Clinical		
Fundraising and Administration	47752	42857
Accountancy	902	720
Office building repairs and main	2378	1293
Office cleaning	2380	3000
Office move	18700	1020
Office rent	10500	10500
Utilities	1677	1487
Software / IT Support	3623	547
Staff welfare and expenses	1000	1353
Telephone/comms	1103	1539
AGM	0	0
Trustees training & Recruitment	0	240
	90015	64556
	240522	246209

Financial review

The charity's financial position at the end of the period ended 30 June 2025

The financial position of the charity at 30 June 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	3,534	35,853

Unrestricted Revenue Funds available for the		
212,755	216,289	
general purposes of the charity		
Total Unrestricted Funds	216,289	212,755
Restricted Revenue Funds	-	-
Total Restricted Funds	-	-
Total Funds	216,289	212,755

Financial review of the position at the reporting date as of 30 June 2025

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

We are fortunate enough to have regular donors who contribute monthly, and we have received some generous one off donations.

The Charitable Company, which is limited by guarantee, was incorporated on 18 March 2011 under registration number 07569839 and is governed by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 10 May 2011 and given the number 1141804.

Some clients are able to make a small contribution towards the cost of the counselling services, and in some cases no contribution at all is possible.

Policies on reserves.

MCTC hold £25k in reserve in an allocated account to cover costs in the event of winding up.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Arjun Desai
Fellow of Chartered Certified Accountants
378 Walsall Road
Perry Barr
Birmingham
B42 2LX

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland: FRS102) issued in October 2019.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
-
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 19 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) (The SORP), and in accordance with the Financial Reporting Standard 102, (effective October 2019).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 08/09/2025



**And signed with their approval by
Dr W Atherton - Chair of Trustees**

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 30 June 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 26 for the period ended 30 June 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective October 2019) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 2, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

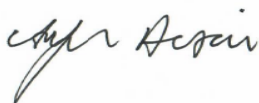
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (the SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Arjun Desai - Independent Examiner
Chartered Certified Accountant

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

This report was signed on 8 September 2025

Statement of Financial Activities (including the Income and Expenditure Account for the period ending 30 June 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2025	Current year Restricted Funds 2025	Current year Total Funds 2025	Prior Year Total Funds 2024
Income & Endowments from:					
Donations & Legacies	A1	151,251	-	151,251	184,294
Charitable activities	A2	61,091	-	61,091	56,749
Other trading activities	A3	33,140	-	33,140	37,375
Investments	A4	4,261	-	4,261	2,489
Grants		-	-	-	-
Total income	A	249,743	-	249,743	280,907
Expenditure on:					
Charitable activities	B2	244,587	-	244,587	237,584
Fund raising		1,622	-	1,622	7,470
Total expenditure	8	246,209	-	246,209	245,054
Net income/(expense) for the period		3,534	-	3,534	35,853
Transfers between funds		-	-	-	-
Net income/(expense) after transfers	A-8-C	3,534	-	3,534	35,853
Net movement in funds		3,534	-	3,534	35,853
Reconciliation of funds:					
	E				
Total funds brought forward		212,755	-	212,755	176,902
Total funds carried forward		216,289	-	216,289	212,755

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 25 to 34 form an integral part of these accounts.

Statement of Financial Activities (including the Income and Expenditure Account for the period ending 30 June 2024)

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	184,294	-	184,294
Charitable activities	A2	56,749	-	56,749
Other trading activities	A3	37,375	-	37,375
Investments	A4	2,489	-	2,489
Grants		-	-	-
Total income	A	280,907	-	280,907
Expenditure on:				
Charitable activities	B2	237,584	-	237,584
Fund raising		7,470	-	7,740
Net income for the period		35,853	-	35,853
Transfers between funds		-	-	-
Net income after transfers	A-8-C	35,853	-	35,853
Net movement in funds		35,853	-	35,853
Reconciliation of funds:	E			
Total funds brought forward		176,902	-	176,902
Total funds carried forward		212,755	-	212,755

All activities derive from continuing operations

**Resources applied in the year ending 30 June 2025 towards fixed assets for
Charity use:-**

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	<u>3,534</u>	<u>35,853</u>
Net resources available to fund charitable activities	<u>3,534</u>	<u>35,853</u>

The notes attached on pages 25 to 34 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Movements in revenue and capital funds for the period ending 30 June 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	212,755	-	212,755	176,902
Recognised gains and losses before transfers	3,534	-	3,534	35,853
	216,289	-	216,289	212,755
Transfers	-	-	-	-
Closing revenue funds	216,289	-	216,289	212,755
Summary of funds	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	216,289	-	216,289	212,755

The notes attached on pages 26-34 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Income and Expenditure Account for the year ending 30 June 2025 as required by the
Companies Act 2006

	2025 £	2024 £
<i>Income</i>		
Income from operations	245,482	278,418
Investment income		
Interest receivable	4,261	2,489
Gross income in the period before exceptional items	<u>249,743</u>	<u>280,907</u>
Gross income in the period including exceptional items	<u>249,743</u>	<u>280,907</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	244,587	237,584
Fund Raising costs	1,622	7,470
Total expenditure in the period	<u>246,209</u>	<u>245,054</u>
Net income before tax in the financial period	3,534	35,853
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	<u>3,534</u>	<u>35,853</u>
Retained surplus for the period	<u>3,534</u>	<u>35,853</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 25-34 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Balance Sheet as at 30 June 2025

		SORP		2025	2024
		Note Ref		£	£
Current assets		B			
Debtors	5	B2	-	-	-
Cash at bank and in hand		B4	222,860	219,221	
Total current assets			<u>222,860</u>	<u>219,221</u>	
Creditors: amounts falling due within one year	6	C1	<u>(6,571)</u>	<u>(6,466)</u>	
Net current assets				<u>216,289</u>	<u>212,755</u>
The total net assets of the charity				<u>216,289</u>	<u>212,755</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	9	D2	-	-
--------------------------	---	----	---	---

Unrestricted Funds

Unrestricted Revenue Funds	9	D3	<u>216,289</u>	<u>212,755</u>
			<u>216,289</u>	<u>212,755</u>
Total charity funds			<u>216,289</u>	<u>212,755</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Dr W Atherton
Chair of Trustees

Approved by the board of trustees on 08/09/2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (October 2019) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities), (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) (The SORP),

Risks and future assumptions

The charity is a public benefit entity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to financial instruments

4 Staff costs and emoluments

Salary costs

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	84,013	75,721
Total salaries, wages and related	84,013	75,721

costs 5 Debtors

	2025	2024
	£	£
Other debtors	-	-
	-	-

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	780	720
PAYE, NIC VAT and other taxes	1,455	1,347
Other creditors	4,336	4,400
	6,571	6,467

7. Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	212,755	176,902
Surplus after tax for the period	3,534	35,853
	<u>216,289</u>	<u>212,755</u>
At 30 June 2025		

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

At 30 June 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	222,860	-	-	222,860
Current Liabilities	(6,571)	-	-	(6,571)
	<u>216,289</u>	<u>-</u>	<u>-</u>	<u>216,289</u>
At 30 June 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	219,221	-	-	219,221
Current Liabilities	(6,466)	-	-	(6,466)
	<u>212,755</u>	<u>-</u>	<u>-</u>	<u>212,755</u>

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

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 10 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	212,755	3,534	-	216,289
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>212,755</u>	<u>3,534</u>	<u>-</u>	<u>216,289</u>
<i>Restricted funds:-</i>				
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>212,755</u>	<u>3,534</u>	<u>-</u>	<u>216,289</u>

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

	Income	Expenditure	Transfers	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	249,743	(246,209)	-	3,534
<i>Restricted funds</i>	-			-

Detailed analysis of income and expenditure for the year ending 30 June 2025 as required by the SORP 2015

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

11. Donations and Legacies

	Current Year	Current Year	Current Year		Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds		Total
Grants	2025	2025	2025		2024
Gov.UK Suicide Prevention		8971	8971		
Schroder		5000	5000		
People's Postcode Lottery		16998	16998		
Gov.UK Suicide prevention		8696	8696		
P H Holt		8500	8500		
N Reyner		1000	1000		
Claude Ballard		3204	3204		
Blue Sky		10000	10000		
Gov UK Suicide Prevention		8373	8373		
Lottery		19976	19976		
ADOW		5250	5250		
DHSC		7645	7645		
		103,613			
Donations					
LCM	40000		40000		
Under £1k	7462		7462		
A1					
TOTAL	47462		151075		184294

12. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	61,091	-	61,091	56,749
Total Primary purpose and ancillary trading	61,091	-	61,091	56,749

13. Total Income from charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	61,091	-	61,091	56,749
Total from charitable activities	61,091	-	61,091	56,749

A2

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the year ending 30 June 2025 required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Trading activities to raise funds for the charity	33,140	-	33,140	37,375
Total from other activities	A3 33,140	-	33,140	37,375

15 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	4,261	-	4,261	2,849
Total investment income	A4 4,261	-	4,261	2,849

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of goods for primary purpose trading	134,011	-	134,011	114,114
Reallocated from support costs	110,576	-	110,576	123,470
Total charitable trading costs	82b 244,587	-	244,587	237,584

17 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Employee costs not included in direct costs				
Salaries - Administrative staff	84,013	-	84,013	75,721
Premises Expenses				
Premises repairs, renewals and maintenance	4,207	-	4,207	4,325
Premises costs	13,545	-	13,545	13,395
Relocation costs	212	-	212	18,632

Detailed analysis of income and expenditure for the year ending 30 June 2025 as required by the SORP 2015

17 Support costs for charitable activities-continued

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Administrative overheads				
Office costs	7,819	-	7,819	10,707
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or				
Audit fees	780	-	780	690
Support costs before reallocation			110,576	-
110,576 123,470				
Less support costs reallocated to specific activities				
To charitable trading costs	(110,576)	-	(110,576)	(123,470)
Total support costs	-	-	-	-

The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total charitable trading costs	82b 246,209	-	246,209	245,054
Total charitable expenditure	82 246,209	-	246,209	245,054

Activity analysis of Income and expenditure for the year ending 30 June 2025

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

19 Analysis of income by activity

	SOFA ref	2025 £	2024
Activity			
Income from charitable activities		61,091	56,749
Income from other, non-charitable, trading activities		33,140	37,375
Summary of Total Income, including the items above			
Charitable activities	A2	61,091	56,749
Other activities	A3	33,140	37,375
Donations & Legacies	A1	151,251	184,294
Investment income	A4	4,261	2,489
Government grant		-	-
Total income as shown in the SOFA	A	249,743	280,907
Categories of income			
Income from exchange transactions		249,743	280,907

20 Analysis of charitable expenditure by activity

Activity			
Summary of charitable costs by activity			
		Total	Total
		2025	2024
		£	£
A2. Primary purpose and ancillary trading directly attributable to activities		134,011	114,114
B1. Employee costs not included in direct costs		84,013	75,721
B3. Premises Expenses		17,964	36,352
B4. Administrative overheads		7,819	10,707
B5. Professional Fees		780	690
Total charitable expenditure		110,576	123,470
Funding expenditure		1,622	7,470

Accounts

The Company Registration Number is: 07569839

The Charity Registration Number is: 1141804

**Mersey Counselling and Therapy
Centre**

(A company limited by guarantee)

Report and Accounts

30 June 2024



Mersey Counselling and Therapy Centre

Report and accounts for the year ended 30 June 2024

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CHARITY INFORMATION

The Trustees present their Report and Accounts for the year ended 30 June 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is: Mersey Counselling and Therapy Centre

The charity's area of operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission (CCEW) with charity number 1141804.

Legal structure of the charity

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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

1 Albion Street
Birkenhead
Wirral
CH41 5HB

0151 639 0400

angela@mctcwirral.org.uk
<https://www.mctcwirral.org.uk/>

The registered office of the charity for Companies Act purposes is the same.

The following persons served as Trustees during the period ended 30 June 2024:

Dr W Atherton (Chair)
Dr P Hughes
Rev W Eugster
Mrs D North
Ms B Terrey
Ms E Berthelson

The methods used to recruit and appoint new charity trustees

Trustees are identified by our Director. After interview, 2 references are requested. Should they be satisfactory they are asked to complete the Trustee Declaration Form which is then returned to the Charities Commission. Trustees have usually helped the charity in some professional form and are well known to us prior to application. All trustees are greatly valued by MCTC and all contribute in some way to our operation.

The charity's relationships with related parties

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

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

We offer low cost or no cost counselling and therapy for the public benefit for the relief of sickness in persons suffering from mentally related illness.

The main activities undertaken in relation to those purposes during the period.

Mersey Counselling and Therapy Centre (MCTC) provides counselling sessions and therapy to anyone in need, regardless of their ability to pay, and regardless of their age, gender, sexual orientation or race.

The trustees present their annual report and financial statements for the year ended 30th June 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 charity'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 charitable objectives of Platform for Life agreed with the Charity Commission are:

Public Benefit

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 and setting the strategy for the year.

Working in communities with high levels of deprivation the charity provides counselling that is:

- **Local and Community Based** - working where clients live and close to public transport links. Our new premises are a two minute walk from Hamilton Square Station, and the Ferry Terminal and 5 minutes from the bus station. MCTC also offers an online service for those who live further afield, who are unable to leave their homes for whatever reason or who simply find face to face work too challenging.
- **Flexible** - tailoring the number of sessions to each individual's needs rather than setting a fixed number of sessions at the outset. MCTC understands the challenges some clients face and tries to be as flexible as possible to their needs and situation at any given time.
- **Quickly Accessible** - MCTC aims for short referral times so clients can access support quickly and welcomes any person suffering mental distress regardless of age, gender, social class, diagnosis, dis-ability or ability to pay.
- **Accessible** – MCTC has accessible premises with a stair lift to the first floor therapy rooms and accessible bathroom facilities.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

- Preventative – MCTC aims to assist in breaking the cycle of poor mental health being passed down from one generation to the next. To this end, MCTC may sometimes work with a parent(s)/carer(s), child and/or schools to enable real and sustainable change.
- Transformative – Successive research has shown that successful outcomes (ie real and sustainable change) in therapy are strongly aligned with the quality of the relationship between the therapist and client and have no measurable correlation to the therapeutic modality used. MCTC believes that true transformation comes with work at relational depth. To that end, all our therapists work from a Humanistic and Integrative perspective which means that they have training and experience in a wide variety of modalities and techniques and can therefore adapt the therapy to suit each individual rather than the other way round.
In addition, our therapists are required and supported to pursue their own interior personal growth and development separately from their mandatory CPD.
- Professional – All MCTC therapists are fully qualified and are either professionally accredited or actively working towards accreditation. MCTC supports all therapists to achieve their professional accreditation within 12 months of starting work at the Centre.

Trustees' Annual Report for the year ending 30 June 2024

Chair Of Trustees' Report

Overview

MCTC has changed significantly over the past financial year, as we settled in to our new premises at the Coach House in Albion Street, Birkenhead. Our staff and Board of Trustees have faced many challenges with the cost of living crisis in terms of financial constraints and fundraising, along with the social impact and increased demand for our services. A major review of our clinical and non-clinical costs has resulted in a step change in our approach to spending and increasing our provision to meet escalating client numbers and community needs.

Challenges faced

The cost of living crisis, post Covid-19, brought with it additional mental health needs relating to poverty, increased anxiety, homelessness, and increased risk of suicide. Community needs and stress on our support systems were apparent and action was needed to cope with the increased number of clients presenting to MCTC. Increases in both our online and face to face provisions were required to reduce waiting lists and to address the new levels of demand.

Clinical and non-clinical provisions

Actions to reduce our non-clinical costs were greatly realised via our change of premises with a reduced number of therapy spaces that were more efficiently utilised via tight scheduling. This led to savings in rent, utility and cleaning costs. Our out of hours provision was also reviewed to accommodate more after work and weekend sessions, with additional therapists recruited. Increased costs were covered by savings in non-clinical areas and increased fundraising activities.

Government funding

MCTC were proud to receive specific Government funding relating to suicide prevention, with provision for two dedicated therapists working in that area.

Training and education

The Board of Trustees has recently supported additional financial contributions for therapists to become professionally recognised and our in house training remains dedicated towards CPD and raising professional standards. With regard to education, we identified a gap in the market for additional CPD modules together with a need for undergraduate and postgraduate programmes more in keeping with modern societal needs. As a result of this, we have developed a range of modules in collaboration with partners in Ireland and are currently working on a business plan and associated risk register with the possibility of forming a charitable subsidiary to deliver a mix of online and residential programmes.

I would like to express my personal thanks to the staff of MCTC and my fellow Trustees that have worked tirelessly and diligently to make the organisation an ongoing success. Our Business Manager has been outstanding in her ability to both manage the day to day running of the business and in her willingness to pursue suitable funding streams. The Clinical Director is dedicated to our success and continued development and we will miss her professionalism and friendship when she takes a well earned retirement in late 2025. With that in mind, the Board of Trustees is actively assessing the future needs in terms of leadership and the possible clinical and educational roles going forward.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

ACHIEVEMENTS AND PERFORMANCE

Key achievements

- Establishing ourselves in new premises in the heart of Birkenhead.
- Establishing and fostering relationships with our neighbours and other organisations within the local community.
- Developing training for our therapists especially in the area of working with children, young people and their families.
- Grown our counselling capacity
- Ensured the charity's income level grew to cover increase in expenditure.
- Raised the charity's profile locally through social media and website
- Maintained our accreditation as a Living Wage Employer.

In the last year MCTC has:

- Conducted 161 initial assessments (not including clients in our schools).
- Conducted nearly 4,000 therapy sessions
- Over 81% of booked appointments were completed.
- 4.8% appointments were missed or cancelled at short notice by clients (cf 6.4% NHS appointments)

IMPACT OF THE CHARITY'S WORK

MCTC captures a mix of quantitative and qualitative data to assess the impact of its service on clients.

All clients complete Start of Therapy and End of Therapy Questionnaires and we compare their scores on these

Whilst this quantitative data can be useful, we also value the personal feedback from clients as both accurate and inspiring.

Some examples are below:

'I know I have only had 1 session, but as it went on and afterwards (still today) I feel so different in a good way, it made sense to me, made me feel happier and more confident in myself, which I can't thank enough for, and therefore feel the one is enough and no more are needed at this time, thank you very much.' 2024

'I am so grateful for all the help I have received from MCTC. I started out really depressed and anxious and nervous about starting counselling but my therapist was really easy to talk to and even made me laugh in my first session! Three months later, I now feel able to face the world and have started playing the guitar again and do other things I used to enjoy.' 2023

'I have gone from feeling suicidal last year to enjoying my life. I couldn't have done that without the support of my therapist at MCTC. Thank you for giving me my life back.' 2023

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

FUTURE PLANS

Short Term

MCTC plans to continue to improve and develop our services for both adults and young people by

- Investing in training for therapists
- Developing our website
- Continuing to liaise with other organisations
- Maintaining our funding-raising to support our work

Medium to Long Term

- Set up an innovative post graduate psychotherapy training course. This is an ambition of MCTC and early steps have already been taken in the form of scoping exercises and legal advice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees are also directors for the purpose of company law.

The Board is effective and supportive of the staff and has a broad base of skills and experience in education, medicine, pastoral care, law and charity management.

The Board meets 6 times per year for routine business. The Clinical Director also attends Board Meetings.

The Charity reviews risks on quarterly basis within Finance and Risk Management Committee and reports on these at Board meetings. Risk assessments are reviewed regularly.

Trustees take opportunities to meet with operational staff to oversee the work and to learn more about the work being undertaken.

Over the next financial year, the Board will continue to focus on the following governance areas:

Patrons

We are grateful to our Patrons Angela Samata and Dr Jim O'Donoghue and will seek to recruit more local and/or national patrons.

Safeguarding

The charity has a Safeguarding Policy which is reviewed annually and updated whenever opportunities for improvements are identified. The policy requires that all the charity's personnel have valid DBS certificates and appropriate safeguarding training. The Clinical Lead, CEO and Chair of the Board all have level 3 safeguarding certificates.

Volunteers

Unlike many counselling charities, MCTC does not make use of volunteer counsellors as a matter of policy. This is because the counselling is a demanding discipline which we believe requires both a high level of qualification and experience.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

We are very grateful to the following organisations for their support:

- The Clothworkers Foundation for their generous part funding of our relocation.
- The Little Company of Mary for their unfailing support of our work both in previous years and in this year.

Other supporters for this period include Medicash, Duchy of Lancaster, the Pilkington Charitable Trust, the Eleanor Rathbone Charitable Trust, the Steel Charitable Trust, the Souter Charitable Trust, the Claude Ballard Southall Memorial Charity, the Price Parry Trust, Albert Hunt, the Hospital Saturday Fund, West Wallasey Car and Van Hire, and the National Lottery as part of their Reaching Communities fund.

MCTC gratefully acknowledge the generosity of the Albert Gubay Foundation over the last 3 years. Their support of our work in the area of suicide prevention helped us to apply and successfully receive government funding for further work in this field.

Thanks to the Community Foundation for Merseyside for their continued support and invaluable advice and guidance.

And the assistance of the Liverpool Community Voluntary Services in identifying grant opportunities.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

Expenditure Detail for year ending 30 June 2024

Clinical	£	£
Clinical Director	36069	
Counselling Delivery	93000	
Schools delivery	16300	
Training and Safeguarding	1260	
Other direct costs	3198	
Insurance	680	
	150507	
Non Clinical		
Fundraising and Administration Total Sum	47752	
Accountancy	902	
Office building repairs and main	2378	
Office cleaning	2380	
Office move	18700	
Office rent	10500	
Utilities	1677	
Software / IT Support	3623	
Staff welfare and expenses	1000	
Telephone/comms	1103	
	90015	
	TOTAL	240522

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

Financial review

The charity's financial position at the end of the period ended 30 June 2023

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	35,853	15,084
Unrestricted Revenue Funds available for the		
	212,755	176,902
general purposes of the charity		
Total Unrestricted Funds	212,755	176,902
Restricted Revenue Funds	-	-
Total Restricted Funds	-	-
Total Funds	212,755	176,902

Financial review of the position at the reporting date as of 30 June 2024.

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

We are fortunate enough to have regular donors who contribute monthly, and we have received some generous single donations.

The Charitable Company, which is limited by guarantee, was incorporated on 18 March 2011 under registration number 07569839 and is governed by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 10 May 2011 and given the number 1141804.

Some clients are able to make a small contribution towards the cost of the counselling services. In some cases no contribution at all is possible.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

Policies on reserves

MCTC hold £25k in reserve in an allocated account to cover costs in the event of winding up.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

**Arjun Desai
Fellow of Chartered Certified Accountants
378 Walsall Road
Perry Barr
Birmingham
B42 2LX**

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland: FRS102) issued in October 2019.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the year ending 30 June 2024

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) (The SORP), and in accordance with the Financial Reporting Standard 102, (effective October 2019).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30th September 2024.



Dr W Atherton
Chair of Trustees

Mersey Counselling and Therapy Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 30 June 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 26 for the period ended 30 June 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective October 2019) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 2, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

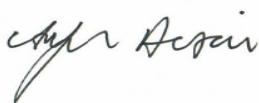
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (the SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Arjun Desai - Independent Examiner
Chartered Certified Accountant

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

This report was signed on 30 September 2024

Mersey Counselling and Therapy Centre
Statement of Financial Activities for the period ended 30 June 2024

Statement of Financial Activities (including the Income and Expenditure Account for the period ending 30 June 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024	Current year Restricted Funds 2024	Current year Total Funds 2024	Prior Year Total Funds 2023
Income & Endowments from:					
Donations & Legacies	A1	184,294	-	184,294	135,108
Charitable activities	A2	56,749	-	56,749	38,773
Other trading activities	A3	37,375	-	37,375	36,373
Investments	A4	2,489	-	2,489	942
Grants		-	-	-	-
Total income	A	280,907	-	280,907	211,195
Expenditure on:					
Charitable activities	B2	237,584	-	237,584	196,111
Fund raising		7,470	-	7,470	-
Total expenditure	8	245,054	-	245,054	196,111
Net income/(expense) for the period		35,853	-	35,853	15,084
Transfers between funds		-	-	-	-
Net income/(expense) after transfers	A-8-C	35,853	-	35,853	15,084
Net movement in funds		35,853	-	35,853	15,084
Reconciliation of funds:					
Total funds brought forward	E	176,902	-	176,902	161,818
Total funds carried forward		212,755	-	212,755	176,902

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Statement of Financial Activities for the period ended 30 June 2024

Statement of Financial Activities (including the Income and Expenditure Account for the period ending 30 June 2024)

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	135,108	-	135,108
Charitable activities	A2	38,773	-	38,773
Other trading activities	A3	36,373	-	36,373
Investments	A4	942	-	942
Grants		-	-	-
Total income	A	211,195	-	211,195
Expenditure on:				
Charitable activities	B2	196,111	-	196,111
Net income for the period		15,804	-	15,084
Transfers between funds		-	-	-
Net income after transfers	A-8-C	15,084	-	15,084
Net movement in funds		15,084	-	15,084
Reconciliation of funds:	E			
Total funds brought forward		161,818	-	161,818
Total funds carried forward		176,902	-	176,902

All activities derive from continuing operations

Mersey Counselling and Therapy Centre

Resources applied in the year ending 30 June 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	<u>35,853</u>	<u>15,084</u>
Net resources available to fund charitable activities	<u>35,853</u>	<u>15,084</u>

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Movements in revenue and capital funds for the period ending 30 June 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	176,902	-	176,902	161,818
Recognised gains and losses before transfers	35,853	-	35,853	15,084
	212,755	-	212,755	176,902
Transfers	-	-	-	-
Closing revenue funds	212,755	-	212,755	176,902

Summary of funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	212,755	-	212,755	176,902

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Income and Expenditure Account for the year ending 30 June 2024 as required by the
Companies Act 2006

	2024 £	2023 £
<i>Income</i>		
Income from operations	278,418	210,253
Investment income		
Interest receivable	2,489	942
Gross income in the period before exceptional items	<u>280,907</u>	<u>211,195</u>
Gross income in the period including exceptional items	<u>280,907</u>	<u>211,195</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	237,584	196,111
Fund Raising costs	7,470	-
Total expenditure in the period	<u>245,054</u>	<u>196,111</u>
Net income before tax in the financial period	35,853	15,084
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	<u>35,853</u>	<u>15,084</u>
Retained surplus for the period	<u>35,853</u>	<u>15,084</u>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Balance Sheet as at 30 June 2024

		SORP		2024	2023
	Note	Ref		£	£
Current assets		B			
Debtors	5	B2	-	-	
Cash at bank and in hand		B4	219,221	182,398	
Total current assets			<u>219,221</u>	<u>182,398</u>	
Creditors: amounts falling due within one year	6	C1	<u>(6,466)</u>	<u>(5,496)</u>	
Net current assets				<u>212,755</u>	<u>176,902</u>
The total net assets of the charity				<u>212,755</u>	<u>176,902</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	9	D2	-	-
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Unrestricted Funds

Unrestricted Revenue Funds	9	D3	<u>212,755</u>	<u>176,902</u>
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			<u>212,755</u>	<u>176,902</u>
Total charity funds			<u>212,755</u>	<u>176,902</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Dr W Atherton
Chair of Trustees

Approved by the board of trustees on 30th September 2024

The notes attached on pages 20 to 27 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the year ending 30 June 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (October 2019) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities)', (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) (The SORP),

Risks and future assumptions

The charity is a public benefit entity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to financial instruments

4 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	75,721	66,458
Total salaries, wages and related costs	75,721	66,458

5 Debtors

	2024	2023
	£	£
Other debtors	-	-

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	720	690
PAYE, NIC VAT and other taxes	1,347	1,138
Other creditors	4,400	3,668
	6,467	5,496

Mersey Counselling and Therapy Centre
Notes to the Accounts for the year ending 30 June 2024

7. Income and Expenditure account summary	2024 £	2023 £
At 1 April 2023	176,902	161,818
Surplus after tax for the period	35,853	15,084
	<u>212,755</u>	<u>176,902</u>
At 30 June 2024		

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

At 30 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	219,221	-	-	219,221
Current Liabilities	(6,466)	-	-	(6,466)
	<u>212,755</u>	<u>-</u>	<u>-</u>	<u>212,755</u>
At 30 June 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	182,398	-	-	182,398
Current Liabilities	(5,496)	-	-	(5,496)
	<u>176,902</u>	<u>-</u>	<u>-</u>	<u>176,902</u>

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

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2024 £
		See Note 10		
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	176,902	35,853		212,755
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>176,902</u>	<u>35,853</u>		<u>212,755</u>
<i>Restricted funds:-</i>				
National Lottery Grant	-	-		-
Total restricted funds	<u>-</u>	<u>-</u>		<u>-</u>
Total charity funds	<u>176,902</u>	<u>35,853</u>		<u>212,755</u>

Mersey Counselling and Therapy Centre

Notes to the Accounts for the year ending 30 June 2024

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

	Income	Expenditure	Transfers	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	280,907	(245,054)	-	35,853
<i>Restricted funds</i>	-	-	-	-

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the year ending 30 June 2024 as required by the SORP 2015

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

11. Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,539		1,539	9,560
Little Company of Mary	40,000		40,000	40,000
Albert Gubay Foundation	34,330		34,330	33,320
Pilkington Foundation	4,000		4,000	-
Community Foundation for Merseyside	12,400		12,400	7,350
Hospital Saturday Fund	2,000		2,000	-
Clothworkers Foundation	22,000		22,000	-
The Steel Charitable Trust	8,500		8,500	-
P H Holt	-		-	5,271
Souter	5,000		5,000	4,000
Ballard	3,600		3,600	6,000
LCVS	-		-	6,000
Blue Sky Foundation	10,000		10,000	-
Medicash	4,000		4,000	-
Albert Hunt	4,000		4,000	4,000
Eleanor Rathbone Ch Tr	7,000		7,000	-
Duchy of Lancaster	3,600		3,600	1,675
Anne Duchess of Westminster	-		-	6,500
Price Parry	2,500		2,500	2,000
Main Grants Nat Lottery	19,825		19,825	9,432
Total donations and gifts from individuals	184,294		184,294	135,108
Revenue grants from government and public bodies				
The National Lottery	-	-	-	-
Total public sector revenue grants	-	-	-	-
Total Donations and Legacies	A1	184,294	-	184,294
				135,108

Mersey Counselling and Therapy Centre

12. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	56,749	-	56,749	38,773
Total Primary purpose and ancillary trading	56,749	-	56,749	38,773

13. Total Income from charitable activities

	Current year Unrestricted Funds £ 2024	Current year Restricted Funds £ 2024	Current year Total Funds £ 2024	Prior Year Total Funds £ 2023
Total income from charitable trading	56,749	-	56,749	38,773
Total from charitable activities	56,749	-	56,749	38,773

A2

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the year ending 30 June 2024 as required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Trading activities to raise funds for the charity	37,375	-	37,375	36,373
Total from other activities	A3 36,373	-	36,373	36,373

15 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	2,489	-	2,489	942
Total investment income	A4 2,849	-	2,849	942

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Cost of goods for primary purpose trading	114,114	-	114,114	87,916
Reallocated from support costs	123,470	-	123,470	108,195
Total charitable trading costs	82b 237,584	-	237,584	196,111

17 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Employee costs not included in direct costs				
Salaries - Administrative staff	75,721	-	75,721	66,458
Premises Expenses				
Premises repairs, renewals and maintenance	4,325	-	4,325	310
Premises costs	13,395	-	13,395	19,932
Relocation costs	18,632	-	18,632	14,842

Mersey Counselling and Therapy

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

Administrative overheads

Office costs	10,707	-	10,707	5,993
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or	690	-	690	660
Audit fees				

Support costs before reallocation	123,470	-	123,470	108,195
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Less support costs reallocated to specific activities

To charitable trading costs	(123,470)	-	(123,470)	(108,195)
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Total support costs	-	-	-	-
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The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total charitable trading costs	82b	245,054	-	245,054	196,111
Total charitable expenditure	82	245,054	-	245,054	196,111

Activity analysis of Income and expenditure for the year ending 30 June 2024

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

19 Analysis of income by activity

	SOFA ref	2024	2023
		£	
Activity			
Income from charitable activities		38,773	38,773
Income from other, non-charitable, trading activities		36,373	36,373

Summary of Total Income, including the items above

Charitable activities	A2	38,773	38,773
Other activities	A3	36,373	36,373
Donations & Legacies	A1	135,108	135,108
Investment income	A4	942	942
Government grant		-	-

Total income as shown in the SOFA	A	211,195	211,195
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Categories of income

Income from exchange transactions	211,195	211,195
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20 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Total	Total
	2024	2023
	£	£
A2. Primary purpose and ancillary trading directly attributable to activities	114,114	87,916
B1. Employee costs not included in direct costs	75,721	66,458
B3. Premises Expenses	32,027	35,084
B4. Administrative overheads	10,707	5,993
B5. Professional Fees	690	660
Total charitable expenditure	119,145	108,195
Funding expenditure	7,470	-

END



Accounts

The Company Registration Number is: 07569839

The Charity Registration Number is: 1141804

Mersey Counselling and Therapy

Centre Report and Accounts

30 June 2023

Mersey Counselling and Therapy Centre

Report and accounts for the period ended 30 June 2023

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Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

The Trustees present their Report and Accounts for the period ended 30 June 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is: Mersey Counselling and Therapy Centre

The charity's area of operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission (CCEW) with charity number 1141804

Legal structure of the charity

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

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

1 Albion Street
Birkenhead
Wirral
CH41 5HB

0151 639 0400

angela@mctcwirral.org.uk
<https://www.mctcwirral.org.uk/>

The registered office of the charity for Companies Act purposes is the same.

The following persons served as Trustees during the period ended 30 June 2023:

Dr W Atherton (Chair)
Dr P Hughes
Rev W Eugster
Mrs D North
Ms B Terrey
Ms E Berthelson

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

We offer low cost or no cost counselling and therapy for the public benefit for the relief of sickness in persons suffering from mentally related illness.

The main activities undertaken in relation to those purposes during the period.

Mersey Counselling and Therapy Centre (MCTC) provides counselling sessions and therapy to anyone in need, regardless of their ability to pay, and regardless of their age, gender, sexual orientation or race.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

The period 1 July 2022 to 30 June 2023 has seen MCTC, along with other organisations, adjusting to post-Covid life.

The most significant news in MCTC's year to 30 June 2023, has been the planning, negotiating and logistics of a move to smaller premises.

Our negotiations with the University of Chester came to nothing despite spending a lot of our energies on a year of talks and negotiations. Our lease on existing premises was due to expire in January 2023, so new premises had to be found as a matter of urgency. These were eventually found on Albion Street in Birkenhead.

Using a previously secured capital grant from the Clothworkers Foundation, as of June 2023 we are in the process of refurbishing our new centre. Not only will this reduce our outgoings on utilities and rent by at least 35%, but also ensure our carbon footprint is as minimal as possible. Energy efficient appliances will be installed, building efficiency will be optimised by replacing lighting, insulation and some glazing and doors. The new centre has fewer, smaller rooms (we need fewer rooms due to the success of our online provision) and all staff are asked to be energy conscious.

This will ensure that even more funding goes directly to our clients.

We will be able to accommodate disabled clients and therapists with a stairlift and disabled access toilet on the first floor. We strive to maintain the non-clinical feel of our previous centre so that clients walk into a calm and beautiful space.

We will be located centrally in Birkenhead, close to rail, bus and road and ferry links. We already feel more active in the local community, interacting with other charities and other health professionals, many of whom are located nearby.

Whilst refurbishments were ongoing we continued to deliver online counselling and psychotherapy services to as many clients as possible. Our therapists are now well practiced at this, and clients are becoming more familiar with online working.

We expect to open by mid August 2023. After that, we will resume our blend of face to face and online therapy, always looking to best meet the needs of each individual client.

Our outreach work in school continues. This was strengthened by the launch of a trial in 2022 and successful completion in 2023, of a new and innovative approach which works systematically to reduce incidences of concerning behaviour and sanctions, aimed at young people in emotional distress and on the verge of exclusion. Working in a holistic and solution focused way, the Collaborative Proactive Solutions method gets to the root of problems by working proactively and in collaboration with students and the adults around them to arrive at solutions that are more likely to last. This involves their care giver, school and/or social worker as well as the young person. For the ten young people who took part in the trial, all have returned to full time education and seen family/home relations improve with minimal sessions, in one case just two meetings were needed to identify issues perceived by the child

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as insurmountable. The work is intensive and expensive but so far has a 100% success rate. This is popular with funders, and we are looking to train additional therapists in this modality. Additional funding for this was secured in June 2023.

In terms of our client base, a noticeable change has been that we started to see clients suffering from the aftereffects of Covid – either physically themselves or through having lost loved ones in difficult and sometimes tragic circumstances, some are unable to work due to long covid, others have lost confidence due to lockdown. In other cases, family relationships have been strained due to being confined together for so long, although in some cases families did benefit from this time spent together. Some, who were already struggling with mental health issues may have found that these have worsened. Work itself has become an issue for some people who have found the return to working away from home difficult both socially and emotionally. During the pandemic itself, we were supporting people in whatever situation they found themselves in – only now are people reflecting on their experience and trying to make sense of it as well as adapting to a new way of being.

In-house training for therapists continues as we aim to maintain the highest standards in counselling and psychotherapy. We intend to increase the range of in-house training available for our therapists in the coming years as we seek experts in particular fields to deliver training for us. Topics that our therapists would like to engage with are trauma therapies, EMDR, psychopharmacology and creative therapies.

Sadly, during this year, we lost one of our most experienced therapists, Shaun Speed. Shaun had worked as a volunteer therapist for MCTC since 2019. He was professional, warm, kind, funny and highly competent. He became ill in November 2022 and died in February 2023. We miss him greatly.

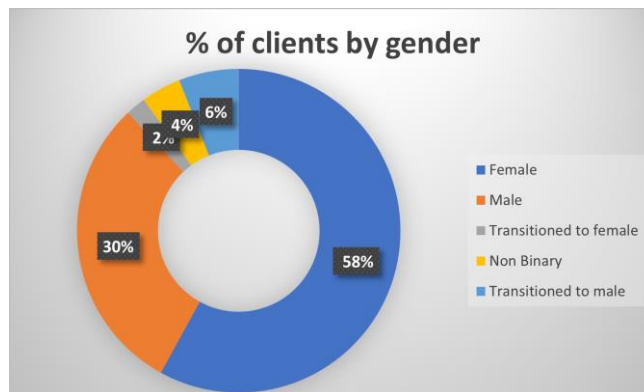
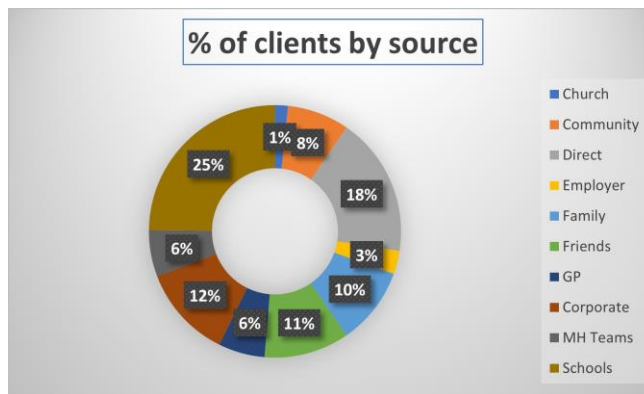
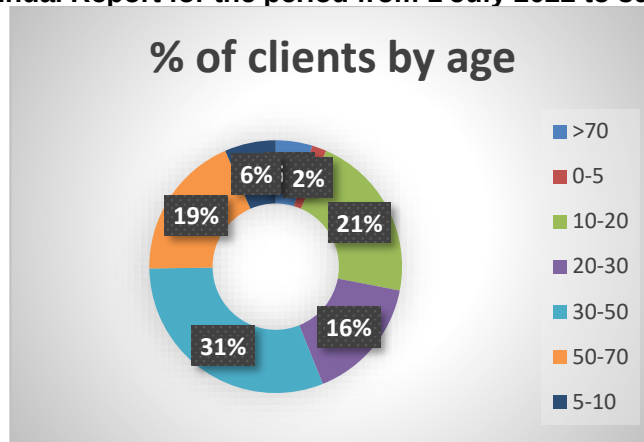
This new phase of our journey at MCTC sees our staff, therapists and trustees adapting to a changing world whilst maintaining our ethos, values and standards. We feel that this balance is essential for our future growth and development as well as for our survival as an organisation.

We know that what we do saves lives and improves and enhances many others. All most people really want is to live a happier and more peaceful life and, at MCTC, we aim to help and support them in that aspiration.

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Client Data 1 July 2022 to 30 June 2023

Mersey Counselling and Therapy Centre

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Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

We are very grateful to the following organisations for their support:

The Community Foundation for Merseyside for their continued support and invaluable advice and guidance.

The assistance of the Liverpool Community Voluntary Services in sourcing a number of grants this year from their funding register.

Blue Sky
Burbo Bank
The Duchy of Lancaster Benevolent Fund
The Souter Trust
The National Lottery, Supporting Communities
Claude Ballard Southall Memorial Trust
Price Parry Charitable Trust
Anne, Duchess of Westminster Foundation
The 23 Foundation
Albert Hunt Trust
The Albert Gubay Foundation
P H Holt Foundation
Local Giving

The methods used to recruit and appoint new charity trustees

Trustees are identified by our Director. After interview, 2 references are requested. Should they be satisfactory they are asked to complete the Trustee Declaration Form which is then returned to the Charities Commission. Trustees have usually helped the charity in some professional form and are well known to us prior to application. All trustees are greatly valued by MCTC and all contribute in some way to our operation.

The charity's relationships with related parties.

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

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

Financial review

The charity's financial position at the end of the period ended 30 June 2023

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	15,804	19,503

Unrestricted Revenue Funds available for the	176,902	161,818
general purposes of the charity		
Total Unrestricted Funds	176,902	161,818
Restricted Revenue Funds	-	-
Total Restricted Funds	-	-
Total Funds	176,902	161,818

Financial review of the position at the reporting date as of 30 June 2023.

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

We are fortunate enough to have regular donors who contribute monthly, and we have received some generous one off donations.

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The Charitable Company, which is limited by guarantee, was incorporated on 18 March 2011 under registration number 07569839 and is governed by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 10 May 2011 and given the number 1141804.

The majority of the charitable activities are directed towards counselling activities. In this year only @21% of costs were spent on operations. In order to be able to continue to provide counselling services to those needing them the charity also engages in training and workshop activities that supplement the charitable income and enable the provision of the primary service, as well as providing a corporate service.

Some clients are able to make a small contribution towards the cost of the counselling services, and in some cases no contribution at all is possible.

Mersey Counselling and Therapy Centre

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Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

Policies on reserves.

MCTC hold £10k in reserve in an allocated account to cover costs in the event of winding up.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

**Arjun Desai
Fellow of Chartered Certified Accountants
378 Walsall Road
Perry Barr
Birmingham
B42 2LX**

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 as amended by the Bulletin issued in February 2016, (the SORP).

Mersey Counselling and Therapy Centre

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Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

Mersey Counselling and Therapy Centre

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Trustees' Annual Report for the period from 1 July 2022 to 30 June 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 October 2023



Dr W Atherton
Chair of Trustees

Mersey Counselling and Therapy Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 30 June 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 26 for the period ended 30 June 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 2, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

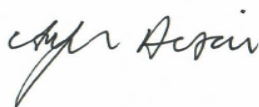
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (the SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Arjun Desai - Independent Examiner
Chartered Certified Accountant

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

This report was signed on 13th October 2023

Mersey Counselling and Therapy Centre
Statement of Financial Activities for the period ended 30 June 2023

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 July 2022 to 30 June 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2023	Current year Restricted Funds 2023	Current year Total Funds 2023	Prior Year Total Funds 2022
Income & Endowments from:					
Donations & Legacies	A1	135,108	-	135,108	164,216
Charitable activities	A2	38,773	-	38,773	37,294
Other trading activities	A3	36,373	-	36,373	20,206
Investments	A4	942	-	942	49
Grants		-	-	-	491
Total income	A	211,195	-	211,195	222,256
Expenditure on:					
Charitable activities	B2	196,111	-	196,111	202,753
Total expenditure	8	196,111	-	196,111	202,753
Net income/(expense) for the period		15,084	-	15,804	19,503
Transfers between funds		-	-	-	-
Net income/(expense) after transfers	A-8-C	15,804	-	15,804	19,503
Net movement in funds		15,804	-	15,804	19,503
Reconciliation of funds:					
Total funds brought forward	E	161,818	-	161,818	142,315
Total funds carried forward		176,902	-	176,902	161,818

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 26 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	155,075	9,141	164,216
Charitable activities	A2	37,294	-	37,294
Other trading activities	A3	20,206	-	20,206
Investments	A4	49	-	49
Grants		491	-	491
Total income	A	213,115	9,141	222,256
Expenditure on:				
Charitable activities	B2	188,986	13,767	202,753
Net income for the period		24,129	(4,626)	19,503
Transfers between funds		(4,626)	4,626	-
Net income after transfers	A-8-C	19,503	-	19,503
Net movement in funds		19,503	-	19,503
Reconciliation of funds:	E			
Total funds brought forward		142,315	-	142,315
Total funds carried forward		161,818	-	161,818

All activities derive from continuing operations

Mersey Counselling and Therapy Centre - Resources applied in the period ended 30 June 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	<u>15,084</u>	<u>19,503</u>
Net resources available to fund charitable activities	<u>15,084</u>	<u>19,503</u>

The notes attached on pages 19 to 26 form an integral part of these accounts.

Movements in revenue and capital funds for the period from 1 July 2022 to 30 June
2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	161,818	-	161,818	142,315
Recognised gains and losses before transfers	15,084	-	15,084	19,503
	176,902	-	176,902	161,818
Transfers	-	-	-	-
Closing revenue funds	176,902	-	176,902	161,818
Summary of funds	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	176,902	-	176,902	161,818

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Income and Expenditure Account for the period from 1 July 2022 to 30 June 2023 as
required by the Companies Act 2006

	2023 £	2022 £
<i>Income</i>		
Income from operations	210,253	222,207
Investment income		
Interest receivable	942	49
Gross income in the period before exceptional items	<u>211,195</u>	<u>222,256</u>
Gross income in the period including exceptional items	<u>211,195</u>	<u>222,256</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	196,111	202,753
Realised losses on disposals of social investments which are programme related		
Total expenditure in the period	<u>196,111</u>	<u>202,753</u>
Net income before tax in the financial period	15,084	19,503
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	<u>15,084</u>	<u>19,503</u>
Retained surplus for the period	<u>15,084</u>	<u>19,503</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Balance Sheet as at 30 June 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Debtors	5	B2	-	-
Cash at bank and in hand		B4	182,398	168,542
Total current assets			<u>182,398</u>	<u>168,542</u>
Creditors: amounts falling due within one year	6	C1	<u>(5,496)</u>	<u>(6,724)</u>
Net current assets			176,902	161,818
The total net assets of the charity			<u>176,902</u>	<u>161,818</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	9	D2	-	-
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Unrestricted Funds

Unrestricted Revenue Funds	9	D3	<u>176,902</u>	<u>161,818</u>
			<u>176,902</u>	<u>161,818</u>
Total charity funds			<u>176,902</u>	<u>161,818</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Dr W Atherton
Chair of Trustees

Approved by the board of trustees on 13 October 2023

The notes attached on pages 20 to 27 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2022 to 30 June 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to financial instruments

4 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	66,458	70,907
Total salaries, wages and related costs	66,458	70,907

5 Debtors

	2023	2022
	£	£
Other debtors	-	-

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	690	690
PAYE, NIC VAT and other taxes	1,138	1,546
Other creditors	3,668	4,488
	5,496	6,724

7. Income and Expenditure account summary	2023	2022
	£	£
At 1 April 2022	161,818	142,315
Surplus after tax for the period	15,084	19,503
	<u>176,902</u>	<u>161,818</u>
At 30 June 2023		

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

At 30 June 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	182,398	-	-	182,398
Current Liabilities	(5,496)	-	-	(5,496)
	<u>176,902</u>	<u>-</u>	<u>-</u>	<u>176,902</u>
At 30 June 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	168,542			168,542
Current Liabilities	(6,724)			(6,724)
	<u>161,818</u>			<u>161,818</u>

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 10 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	161,818	15,804		176,902
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>161,818</u>	<u>15,804</u>		<u>176,902</u>
<i>Restricted funds:-</i>				
National Lottery Grant	-	-		-
Total restricted funds	<u>-</u>	<u>-</u>		<u>-</u>
Total charity funds	<u>161,818</u>	<u>15,804</u>		<u>176,902</u>

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2022 to 30 June 2023

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

	Income	Expenditure	Transfers	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	211,195	(196,111)	-	15,084
<i>Restricted funds:-</i>				
National Lottery Grant	-			-

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

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

11. Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	9,560		9,560	17,265
Little Company	40,000		40,000	40,000
Gubay	33,320		32,350	32,350
Safe Spaces	-		-	5,000
Burbo Bank	-		-	4,455
Community Foundation	7,350		7,350	4,820
Skelton Bounty	-		-	1,000
Schroder	-		-	3,000
Sir Jules Thorn	-		-	1,000
P H Holt	5,271		5,271	6,233
LCR Cares	-		-	4,820
Ballard	6,000		6,000	3,653
CCF	-		-	4,556
Wirral Council	-		-	3,380
Postcode Neighbourhood	-		-	8,010
Medicash	-		-	5,760
LCVS	6,000		6,000	1,0000
Albert Hunt	4,000		4,000	4,000
Arnold Clark	-		-	1,000
Duchy of Lancaster	1,675		-	-
Scouter Trust	4,000		4,000	-
Anne Duchess of Westminster	6,500		6,500	-
Price Parry	2,000		2,000	-
Main grant	9,432		9,432	-
Total donations and gifts from individuals	135,108		135,108	155,075
Revenue grants from government and public bodies				
The National Lottery	-	-	-	9,141
Total public sector revenue grants	-	-	-	9,141
Total Donations and Legacies	A1 135,108	-	135,108	164,216

Mersey Counselling and Therapy Centre

12. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	38,773	-	38,773	37,294
Total Primary purpose and ancillary trading	38,773	-	38,773	37,294

13. Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading	38,773	-	38,773	37,294
Total from charitable activities	A2 38,773	-	38,773	37,294

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Trading activities to raise funds for the charity	36,373	-	36,373	20,206
Total from other activities	A3 36,373	-	36,373	20,206

15 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	942	-	942	49
Total investment income	A4 942	-	942	49

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of goods for primary purpose trading	87,916	-	87,916	90,896
Reallocated from support costs	108,195	-	108,195	111,857
Total charitable trading costs	82b 196,111	-	196,111	202,753

17 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Salaries - Administrative staff	66,458	-	66,458	70,907
Premises Expenses				
Premises repairs, renewals and maintenance	310	-	310	15,506
Premises costs	19,932	-	19,932	18,876
Relocation costs	14,842	-	14,842	-

Mersey Counselling and Therapy

Detailed analysis of income and expenditure for the period from 1 July 2022 to 30 June 2023 as required by the SORP 2015

Administrative overheads

Office costs	5,993	-	5,993	5,908
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or	660	-	660	660
Audit fees				

Support costs before reallocation	108,195	-	108,195	111,857
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Less support costs reallocated to specific activities

To charitable trading costs	(108,195)	-	(108,195)	(111,857)
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Total support costs	-	-	-	-
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The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total charitable trading costs	82b	196,111	-	196,111	202,753
Total charitable expenditure	82	196,111	-	196,111	202,753

Mersey Counselling and Therapy Centre

Activity analysis of Income and expenditure for the period from 01 July 2022 to 30 June 2023

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

19 Analysis of income by activity

	SOFA ref	2023 £	2022
Activity			
Income from charitable activities		38,773	37,294
Income from other, non-charitable, trading activities		36,373	20,206

Summary of Total Income, including the items above

Charitable activities	A2	38,773	37,294
Other activities	A3	36,373	20,206
Donations & Legacies	A1	135,108	164,216
Investment income	A4	942	49
Government grant		-	491
Total income as shown in the SOFA	A	211,195	222,256

Categories of income

Income from exchange transactions	211,195	222,256
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20 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Total 2023 £	Total 2022 £
A2. Primary purpose and ancillary trading directly attributable to activities	87,916	90,896
B1. Employee costs not included in direct costs	66,458	70,907
B3. Premises Expenses	35,084	34,382
B4. Administrative overheads	5,993	5,908
B5. Professional Fees	660	660
Total charitable expenditure	108,195	202,753

Accounts

Company Registration Number - 07569839

The Charity Registration Number is: 1141804

Mersey Counselling and Therapy Centre

Report and Accounts

30 June 2022

Mersey Counselling and Therapy Centre

Report and accounts for the period ended 30 June 2022

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Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

The Trustees present their Report and Accounts for the period ended 30 June 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is: Mersey Counselling and Therapy Centre

The charity's area of operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission (CCEW) with charity number 1141804

Legal structure of the charity

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

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

3 Dudley Road
New Brighton
Wirral
CH45 9JP

0151 639 0400

angela@mctcwirral.org.uk
<https://www.mctcwirral.org.uk/>

The registered office of the charity for Companies Act purposes is the same.

The following persons served as Trustees during the period ended 30 June 2022:

Dr W Atherton (Chair)
Dr P Hughes
Rev W Eugster
Mrs D North
Ms B Terrey
Ms E Berthelson

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

We offer low cost or no cost counselling and therapy for the public benefit for the relief of sickness in persons suffering from mentally related illness.

The main activities undertaken in relation to those purposes during the period.

Mersey Counselling and Therapy Centre (MCTC) provides counselling sessions and therapy to anyone in need, regardless of their ability to pay, and regardless of their age, gender, sexual orientation or race.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

The period 1 July 2021 to 30 June 2022 has seen MCTC, along with other organisations, adjusting to post-Covid life.

Having moved all our therapy, including art therapy, work with children and young people and our adult services, online and effectively closed our building from March 2020, we opened our doors again in June 2021, with all the requisite Covid regulations in place.

Although this was a welcome progression for many of our clients and therapists, this was not universal and some have not returned to face to face therapy, preferring to stay on line. This was for a number of reasons including continuing anxiety about the virus and the discovery and experience of both the effectiveness and the convenience of online provision.

By October, it became clear to the Trustees that our building was being significantly underused and there was little sign of that situation changing. The decision was therefore made to move out of Dudley Road and seek smaller and less costly premises.

Prior to this, we had sought to purchase Dudley Road but as residential prices rose this opportunity was no longer available to us. We then began discussions with funders to purchase another building which we planned to share with other compatible organisations. This did not materialise and we began to look for smaller premises in the interim.

At this point, we were made aware of an opportunity to share premises with the University of Chester at their Birkenhead campus. This would involve a partnership with the university at a number of levels including offering placement opportunities for their post graduate counselling students and other academic support, developing valuable links with different areas of the university. These discussions are ongoing at the time of writing but we are hopeful of a positive outcome.

In the meantime, we have continued to deliver counselling and psychotherapy services to numerous people in need by developing a blended model of therapy whereby sessions can take place face to face, by video link or by telephone. This means that the medium of therapy can be flexible for each person according to their preferences or circumstances. For instance, a client who has been attending regular face to face therapy, might become ill or test positive for Covid, in which case, their therapy can immediately switch to online thus avoiding any disruption to the therapeutic process. A client might move out of area and again, we are able to respond and continue therapy by remote means. This has also extended out geographical reach as we can now accommodate clients from all over the UK and beyond. In the last year we have seen people nationwide and on occasion internationally. In the last 12 months we have provided over 3000 sessions.

A key part of our work has been continuing our work with children and young people, originally established with Lottery funding in local schools. When that funding was not renewed despite the obvious need and a successful delivery, we had to scale back. However, we have maintained links with local key workers and continue to help young people navigate the post pandemic world both in local schools and at our centre, using various sources of funding from other grant foundations.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

In addition to providing our regular service, we have also re-established face to face in house training for our therapists in order to help them fulfil their CPD requirements and to maintain the highest standards for our clients.

Looking to the future, we are hopeful about our potential partnership with the University of Chester and excited about the different opportunities that may bring. We look forward to welcoming new clients to MCTC and providing the highest quality therapy for people in need in our community.

Our work would not be possible without the support of many funders. In the 12 months to 30 June 2022, these include but are not limited to, a significant private donation, a very generous grant from the Albert Gubay foundation, Skelton Bounty, Lottery Awards for All, Claude Ballard, the Schroder Charity, P H Holt, Wirral council, LCR Cares, the Sir Jules Thorn Foundation, Assura, Safe Spaces (Victim Support), Albert Hunt, Burbo Bank, Medicash, Arnold Clark and the Souter Trust.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

The methods used to recruit and appoint new charity trustees

Trustees are identified by our Director. After interview, 2 references are requested. Should they be satisfactory they are asked to complete the Trustee Declaration Form which is then returned to the Charities Commission. Trustees have usually helped the charity in some professional form and are well known to us prior to application. All trustees are greatly valued by MCTC and all contribute in some way to our operation.

The charity's relationships with related parties.

Bankers	The Cooperative Bank, PO Box 250, Skelmersdale, WN8 6WT
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Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

Financial review

The charity's financial position at the end of the period ended 30 June 2022

The financial position of the charity at 30 June 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	19,503	35,463
Unrestricted Revenue Funds available for the	161,818	142,315
general purposes of the charity		
Total Unrestricted Funds	161,818	142,315
Restricted Revenue Funds	-	-
Total Restricted Funds	-	-
Total Funds	161,818	142,315

Financial review of the position at the reporting date as of 30 June 2022.

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

We are fortunate enough to have regular donors who contribute monthly, and we have received some generous one off donations.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

The Charitable Company, which is limited by guarantee, was incorporated on 18 March 2011 under registration number 07569839 and is governed by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 10 May 2011 and given the number 1141804.

The majority of the charitable activities are directed towards counselling activities. In this year only @21% of costs were spent on operations. In order to be able to continue to provide counselling services to those needing them the charity also engages in training and workshop activities that supplement the charitable income and enable the provision of the primary service, as well as providing a corporate service.

Some clients are able to make a small contribution towards the cost of the counselling services, and in some cases no contribution at all is possible.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

Policies on reserves.

MCTC hold £10k in reserve in an allocated account to cover costs in the event of winding up.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Arjun Desai
Fellow of Chartered Certified Accountants
378 Walsall Road
Perry Barr
Birmingham
B42 2LX

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 as amended by the Bulletin issued in February 2016, (the SORP).

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2021 to 30 June 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 6th October 2022.



Dr W Atherton
Chair of Trustees

Mersey Counselling and Therapy Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 30 June 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 26 for the period ended 30 June 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 2, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (the SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Arjun Desai - Independent Examiner
Chartered Certified Accountant

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

This report was signed on 6th October 2022

Mersey Counselling and Therapy Centre
Statement of Financial Activities for the period ended 30 June 2022

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 July 2021 to 30 June 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2022	Current year Restricted Funds 2022	Current year Total Funds 2022	Prior Year Total Funds 2021
Income & Endowments from:					
Donations & Legacies	A1	155,075	9,141	164,216	168,079
Charitable activities	A2	37,294	-	37,294	24,698
Other trading activities	A3	20,206	-	20,206	20,128
Investments	A4	49	-	49	123
Grants		491	-	491	7,878
Total income	A	213,115	9,141	222,256	220,906
Expenditure on:					
Charitable activities	B2	188,986	13,767	202,753	185,443
Total expenditure	8	188,986	13,767	202,753	185,443
Net income/(expense) for the period		24,129	(4,626)	19,503	35,463
Transfers between funds		(4,626)	4,626	-	-
Net income/(expense) after transfers	A-8-C	19,503	-	19,503	35,463
Net movement in funds		19,503	-	19,503	35,463
Reconciliation of funds:					
Total funds brought forward	E	142,315	-	142,315	106,852
Total funds carried forward		161,818	-	161,818	142,315

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 26 form an integral part of these accounts.

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	143,905	24,174	168,079
Charitable activities	A2	24,698	-	24,698
Other trading activities	A3	20,128	-	20,128
Investments	A4	123	-	123
Grants		7,878	-	7,878
Total income	A	196,732	24,174	220,906
Expenditure on:				
Charitable activities	B2	151,760	33,683	185,443
Net income for the period		44,972	(9,509)	35,463
Net income after transfers	A-8-C	44,972	(9,509)	35,643
Net movement in funds		44,972	(9,509)	35,643
Reconciliation of funds:	E			
Total funds brought forward		97,343	9,509	106,852
Total funds carried forward		142,315	-	142,315

All activities derive from continuing operations

Mersey Counselling and Therapy Centre - Resources applied in the period ended 30 June 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	<u>19,503</u>	<u>35,463</u>
Net resources available to fund charitable activities	<u>19,503</u>	<u>35,463</u>

The notes attached on pages 19 to 26 form an integral part of these accounts.

Movements in revenue and capital funds for the period from 1 July 2021 to 30 June
2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	142,315	-	142,315	106,852
Recognised gains and losses before transfers	24,129	(4,626)	19,503	35,463
	166,444	(4,626)	161,818	142,315
Transfers	(4,626)	4,626	161,818	142,315
Closing revenue funds	161,818	-	161,818	142,315
Summary of funds	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	161,818	-	161,818	142,315

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre
Income and Expenditure Account for the period from 1 July 2021 to 30 June 2022 as
required by the Companies Act 2006

	2022 £	2021 £
<i>Income</i>		
Income from operations	222,207	220,783
Investment income		
Interest receivable	49	123
Gross income in the period before exceptional items	<u>222,256</u>	<u>220,906</u>
Gross income in the period including exceptional items	<u>222,256</u>	<u>220,906</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	202,753	185,443
Realised losses on disposals of social investments which are programme related		
Total expenditure in the period	<u>202,753</u>	<u>185,443</u>
Net income before tax in the financial period	19,503	35,463
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	<u>19,503</u>	<u>35,463</u>
Retained surplus for the period	<u>19,503</u>	<u>35,463</u>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Balance Sheet as at 30 June 2022

	SORP		2022	2021
	Note	Ref	£	£
Current assets		B		
Debtors	5	B2	-	265
Cash at bank and in hand		B4	168,542	146,993
Total current assets			<u>168,542</u>	<u>147,258</u>
Creditors: amounts falling due within one year	6	C1	<u>(6,724)</u>	<u>(4,943)</u>
Net current assets			<u>161,818</u>	<u>142,315</u>
The total net assets of the charity			<u>161,818</u>	<u>142,315</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	9	D2	-	-
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Unrestricted Funds

Unrestricted Revenue Funds	9	D3	<u>168,818</u>	<u>142,315</u>
Total charity funds			<u>161,818</u>	<u>142,315</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Dr W Atherton
Chair of Trustees

Approved by the board of trustees on 6th October 2022.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2021 to 30 June 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to financial instruments

4 Staff costs and emoluments

Salary costs	2022	2021
		£
Gross Salaries excluding trustees and key management personnel	70,907	47,838
Total salaries, wages and related costs	70,907	47,838

5 Debtors

	2022	2021
	£	£
Other debtors	-	265
	-	265

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	690	690
PAYE, NIC VAT and other taxes	1,546	581
Other creditors	4,488	3,672
	6,724	4,943

7. Income and Expenditure account summary	2022	2021
	£	£
At 1 April 2021	142,315	106,852
Surplus after tax for the period	19,503	35,463
	<u>161,818</u>	<u>142,315</u>
At 30 June 2022		

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

At 30 June 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	168,542	-	-	168,542
Current Liabilities	(6,724)	-	-	(6,724)
	<u>161,818</u>	<u>-</u>	<u>-</u>	<u>161,818</u>
At 30 June 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	147,258			147,258
Current Liabilities	(4,943)			(4,943)
	<u>142,315</u>			<u>142,315</u>

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 10 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	142,315	19,503		161,818
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>142,315</u>	<u>19,503</u>		<u>161,818</u>
<i>Restricted funds:-</i>				
National Lottery Grant	-	-		-
Total restricted funds	<u>-</u>	<u>-</u>		<u>-</u>
Total charity funds	<u>142,315</u>	<u>19,503</u>		<u>161,818</u>

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2021 to 30 June 2022

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

	Income	Expenditure	Transfers	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	213,115	(188,986)	(4,626)	19,503
<i>Restricted funds:-</i>				
National Lottery Grant	9,141	(13,767)	4,626	-

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2021 to 30 June 2022 as required by the SORP 2015

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

11. Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts from individuals				
Small donations individually less than £1000			17,265	33,412
Little Company	40,000		40,000	40,000
Gubay	32,350		32,350	-
Safe Spaces	5,000		5,000	-
Burbo Bank	4,455		4,455	-
Community Foundation	4,820		4,820	-
Skelton Bounty	1,000		1,000	-
Schroder	3,000		3,000	-
Souter Trust	-		-	3,000
Sir Jules Thorn	1,000		1,000	-
P H Holt	6,233		6,233	-
LCR Cares	4,820		4,820	-
Ballard	3,653		3,653	-
CCF	4,556		4,556	-
Wirral Council	3,380		3,380	10,000
Reaching Communities Lottery	-		-	8,950
Postcode Neighbourhood	9,768		9,768	8,010
Medicash	7,775		7,775	5,760
UKH Foundation	-		-	5,000
Wirral Reopening Costs	-		-	3,653
Dowager Countess Eleanor Peel	-		-	3,200
Duchy of Lancaster	-		-	3,140
Blue Sky via CFM	-		-	3,000
Cadent	-		-	3,000
LCVS	1,000		1,000	2,670
Torus Foundation	-		-	2,610
RCA	-		-	2,500
Albert Hunt	4,000		4,000	2,000
Seacombe Community Fund	-		-	2,000
Arnold Clark	1,000		1,000	1,000
Tesco Bags of Choice	-		-	1,000
Total donations and gifts from individuals	155,075		155,075	143,905
Revenue grants from government and public bodies				
The National Lottery	-	9,141	9,141	24,174
Total public sector revenue grants	-	9,141	9,141	24,174
Total Donations and Legacies	A1	155,075	9,141	164,216
				168,079

Mersey Counselling and Therapy Centre

12. Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	37,294	-	37,294	24,698
Total Primary purpose and ancillary trading	37,294	-	37,294	24,698

13. Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading	37,294	-	37,294	24,698
Total from charitable activities	A2 37,294	-	37,294	24,698

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2021 to 30 June 2022 as required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Trading activities to raise funds for the charity	20,206	-	20,206	20,128
Total from other activities	A3 20,206	-	20,206	20,128

15 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	49	-	49	123
Total investment income	A4 49	-	49	123

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Cost of goods for primary purpose trading	90,896	-	90,896	58,081
Reallocated from support costs	98,090	13,767	111,857	127,362
Total charitable trading costs	82b 188,986	13,767	202,753	185,443

17 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Salaries - Administrative staff	70,907	-	70,907	47,838
Premises Expenses				
Premises repairs, renewals and maintenance	1,739	13,767	15,506	35,064
Premises costs	18,876	-	18,876	18,542

Mersey Counselling and Therapy

Detailed analysis of income and expenditure for the period from 1 July 2021 to 30 June 2022 as required by the SORP 2015

Administrative overheads

Office costs	5,908	-	5,908	25,312
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or	660	-	660	660
Audit fees				

Support costs before reallocation	98,090	13,767	111,857	127,416
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Less support costs reallocated to specific activities

To charitable trading costs	(98,090)	(13,767)	(111,857)	(127,416)
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Total support costs	-	-	-	-
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The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total charitable trading costs	82b	188,986	13,767	202,753	185,443
Total charitable expenditure	82	188,986	13,767	202,753	185,443

Activity analysis of Income and expenditure for the period from 01 July 2021 to 30 June 2022

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

19 Analysis of income by activity

	SOFA ref	2022 £	2021
Activity			
Income from charitable activities		37,294	24,698
Income from other, non-charitable, trading activities		20,206	20,128

Summary of Total Income, including the items above

Charitable activities	A2	37,294	24,698
Other activities	A3	20,206	20,128
Donations & Legacies	A1	164,216	168,079
Investment income	A4	49	123
Government grant		491	7,878
Total income as shown in the SOFA	A	222,256	220,906

Categories of income

Income from exchange transactions	222,256	220,906
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20 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Total 2022 £	Total 2021 £
A2. Primary purpose and ancillary trading directly attributable to activities	90,896	58,081
B1. Employee costs not included in direct costs	70,907	47,838
B3. Premises Expenses	34,382	53,606
B4. Administrative overheads	5,908	25,312
B5. Professional Fees	660	660
Total charitable expenditure	202,753	185,443

Accounts

Company Registration Number - 07569839

The Charity Registration Number is: 1141804

Mersey Counselling and Therapy Centre

Report and Accounts

30 June 2021

Mersey Counselling and Therapy Centre

Report and accounts for the period ended 30 June 2021

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Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

The Trustees present their Report and Accounts for the period ended 30 June 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is: Mersey Counselling and Therapy Centre

The charity's area of operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission (CCEW) with charity number 1141804

Legal structure of the charity

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

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

3 Dudley Road
New Brighton
Wirral
CH45 9JP

0151 639 0400

angela@mctcwirral.org.uk
<https://www.mctcwirral.org.uk/>

The registered office of the charity for Companies Act purposes is the same.

The following persons served as Trustees during the period ended 30 June 2021:

Dr W Atherton (Chair)
Dr P Hughes
Rev W Eugster
Mrs C North
Ms B Terrey
Ms E Berthelson

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

We offer low cost or no cost counselling and therapy for the public benefit for the relief of sickness in persons suffering from mentally related illness.

The main activities undertaken in relation to those purposes during the period.

Mersey Counselling and Therapy Centre (MCTC) provides counselling sessions and therapy to anyone in need, regardless of their ability to pay, and regardless of their age, gender, sexual orientation or race.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

The period 1 July 2020 to 30 June 2021 has seen three significant changes for MCTC.

ONLINE PROVISION

The move to online therapy has been so successful that it will now be a permanent provision with online and telephone therapy offered alongside our face to face service.

This will enable us to reach many more people in need:

- People who live outside our geographical area or who move away during the course of their therapy. We are already seeing people in Newcastle, Warwickshire and Italy.
- People who are unable to travel to the Centre due to illness, lack of access to transport or other reasons.
- People who find it hard to leave their homes due to mobility or disability issues or to anxiety or other mental health conditions.

In order to facilitate this, we are in the process of upgrading our broadband and wifi facilities at the Centre so that online sessions can be conducted from there as well as from therapists' homes. This means that the building itself is becoming more versatile and, because some therapists will continue to work from home, we will increase our capacity with more rooms available at the Centre.

The only thing holding us back is being able to recruit enough therapists who are both highly qualified and experienced, and of course funding.

WRITEUPP

Secondly, we have moved all our record keeping to an online, cloud-based, clinical system, WriteUpp. The new system is secure and encrypted, enabling us to fully comply with GDPR directives (the system allows us to extract information quickly and easily, for our own use, for research into further developing our service and for fundraising purposes.)

Although this has incurred a significant monthly cost, it has led to a transformation of our administrative work and means we are no longer reliant on physical storage and paper records.

As we have continued to use WriteUpp and have become more familiar with its various facilities, we have inevitably discovered some of its limitations. We are working with these but still believe that the benefit to MCTC considerably outweighs any limitations.

PURCHASE OF OUR CENTRE

Thirdly, in October 2020, the trustees agreed to go ahead with raising funds specifically to purchase the building at 3 Dudley Road. This was to stabilise MCTC's finances and to acquire an asset for the charity thus making it as 'future-proof' as possible so that the vital work of MCTC can continue long into the future.

We began by securing a small, restricted grant from the Reach Fund. This grant was not intended to financially help with the purchase, but rather enable us to secure the services of a CIC who have helped us to upgrade our systems, review cash flow and management and produce a business plan to enable us to apply for funding from Access – *The Foundation for Social Investment*. We also employed an additional fundraiser for 12 months over this period to help us source funds for a purchase deposit which meant our administration costs increased for this period (p26).

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

Pulse Regeneration are helping us with the production of a long-term business plan and also reviewing and assessing our delivery to consider where MCTC can best be placed to deliver mental health support services in the coming years.

Some of the grant was used to conduct a professional valuation of the building.

MCTC SUPPORTING CHILDREN AND YOUNG PEOPLE

In addition, MCTC has continued with our Supporting Children and Young People Project throughout the various lockdowns and restrictions and, whilst this continues to have its Covid-19 related difficulties we have had a great deal of positive feedback from all the 12 schools in which we are now working. We constantly seek funding for this work. Mental health provision for young people is chaotic and chronically underfunded nationwide and we see evidence of this daily.

FUNDING

Throughout the pandemic we continued to apply for numerous funds to maintain our work and facilities. Competition was and remains high. We were particularly disappointed not to be awarded any of the government mental health funding made available in Autumn 2020 given our track record of community provision.

RE-OPENING

MCTC re-opened the Centre on Monday 28th June for face to face sessions. It is anticipated, this will be a process rather than an event as both clients and therapists get used to the idea and the reality of face to face work again. To facilitate this and to be as Covid safe as possible, the building had a major deep clean and we have put in place all the necessary Covid-19 protocols in line with government and local restrictions and guidelines. This was helped enormously by a grant from Wirral Council.

The future of MCTC is again at a crossroads with considerable growth achieved in recent years, including during the Covid-19 pandemic. Decisions will now need to be made regarding the best way forward for continued, sustainable growth in this post-pandemic world where the political, social and cultural landscape looks very different. We have many plans and look forward to some coming to fruition.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

The methods used to recruit and appoint new charity trustees

Trustees are identified by our Director. After interview, 2 references are requested. Should they be satisfactory they are asked to complete the Trustee Declaration Form which is then returned to the Charities Commission. Trustees have usually helped the charity in some professional form and are well known to us prior to application. All trustees are greatly valued by MCTC and all contribute in some way to our operation.

The charity's relationships with related parties.

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

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

Financial review

The charity's financial position at the end of the period ended 30 June 2021

The financial position of the charity at 30 June 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	35,463	52,340

Unrestricted Revenue Funds available for the	142,315	97,343
general purposes of the charity		
Total Unrestricted Funds	142,315	97,343
Restricted Revenue Funds	-	9,509
Total Restricted Funds	-	9,509
Total Funds	142,315	106,852

Financial review of the position at the reporting date as of 30 June 2021.

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

We are fortunate enough to have regular donors who contribute monthly, and we have received some very generous one off donations.

MCTC, as with all charities, faces strong financial challenges in the future; not least the expected pressure on Council and NHS funding arising from a weakening economic situation throughout the country and the continuing political uncertainty following Brexit and as from March 2020 all the social and cultural issues around Covid.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

The Charitable Company, which is limited by guarantee, was incorporated on 18 March 2011 under registration number 07569839 and is governed by its Memorandum and Articles of Association.

The Company was registered with the Charity Commission on 10 May 2011 and given the number 1141804.

The majority of the charitable activities are directed towards counselling activities. In order to be able to continue to provide counselling services to those needing them the charity also engages in training and workshop activities that supplement the charitable income and enable the provision of the primary service, as well as providing a corporate service.

Some clients are able to make a small contribution towards the cost of the counselling services, and in some cases no contribution at all is possible.

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

Policies on reserves.

MCTC hold £10k in reserve in an allocated account to cover costs in the event of winding up.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Arjun Desai
Fellow of Chartered Certified Accountants

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 as amended by the Bulletin issued in February 2016, (the SORP).

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 July 2020 to 30 June 2021

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees 2 February 2022



Dr W Atherton
Chair of Trustees

Mersey Counselling and Therapy Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 30 June 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 26 for the period ended 30 June 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 2, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Mersey Counselling and Therapy Centre

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

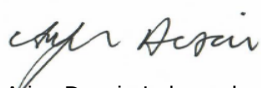
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (the SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Arjun Desai - Independent Examiner

Chartered Certified Accountant

378 Walsall Road
Perry Barr
Birmingham
B42 2LX

This report was signed on 2 February 2022

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2021

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 July 2020 to 30 June 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2021	Current year Restricted Funds 2021	Current year Total Funds 2021	Prior Year Total Funds 2020
Income & Endowments from:					
Donations & Legacies	A1	143,905	24,174	168,079	132,521
Charitable activities	A2	24,698	-	24,698	62,150
Other trading activities	A3	20,128	-	20,128	547
Investments	A4	123	-	123	366
Grants		7,878	-	7,878	4,256
Total income	A	196,732	24,174	220,906	199,840
Expenditure on:					
Charitable activities	B2	151,760	33,683	185,443	147,500
Total expenditure	8	151,760	33,683	185,443	147,500
Net income/(expense) for the period		44,972	(9,509)	35,463	52,340
Net income/(expense) after transfers	A-8-C	44,972	(9,509)	35,463	52,340
Net movement in funds		44,972	(9,509)	35,463	52,340
Reconciliation of funds:					
	E				
Total funds brought forward		97,343	9,509	106,852	54,512
Total funds carried forward		142,315	-	142,315	106,852

The 'SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2021

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

All activities derive from continuing operations

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2021

Mersey Counselling and Therapy Centre - Resources applied in the period ended 30 June 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	<u>35,463</u>	<u>52,340</u>
Net resources available to fund charitable activities	<u>35,463</u>	<u>52,340</u>

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2021

Movements in revenue and capital funds for the period from 1 July 2020 to 30 June 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	97,343	9,509	106,852	54,512
Recognised gains and losses before transfers	44,972	(9,509)	35,463	52,340
	142,315	-	142,315	106,852
Closing revenue funds	142,315	-	142,315	106,852

Summary of funds	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	142,315	-	142,315	106,852

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2021

**Mersey Counselling and Therapy Centre
Income and Expenditure Account for the period from 1 July 2020 to 30 June 2021 as
required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	220,783	199,474
Investment income		
Interest receivable	123	366
Gross income in the period before exceptional items	220,906	199,840
Gross income in the period including exceptional items	220,906	199,840
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	185,443	147,500
Realised losses on disposals of social investments which are programme related		
Total expenditure in the period	185,443	147,500
Net income before tax in the financial period	35,463	52,340
Tax on surplus on ordinary activities		
Net income after tax in the financial period	35,463	52,340
Retained surplus for the period	35,463	52,340
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Balance Sheet as at 30 June 2021

		SORP		2021	2020
	Note	Ref		£	£
Current assets		B			
Debtors	5	B2	265	978	
Cash at bank and in hand		B4	146,993	110,104	
Total current assets			<u>147,258</u>	<u>111,082</u>	
Creditors: amounts falling due within one year	6	C1	<u>(4,943)</u>	<u>(4,230)</u>	
Net current assets				<u>142,315</u>	<u>106,852</u>
The total net assets of the charity				<u>142,315</u>	<u>106,852</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	9	D2	-		9,506
Unrestricted Funds					
Unrestricted Revenue Funds	9	D3	<u>142,315</u>		<u>97,343</u>
				<u>142,315</u>	<u>106,852</u>
Total charity funds				<u>142,315</u>	<u>106,852</u>

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Dr W Atherton
Chair of Trustees

Approved by the board of trustees on 2 February 2022

The notes attached on pages 19 to 26 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2020 to 30 June 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to financial instruments

4 Staff costs and emoluments

Salary costs	2021	2020
		£
Gross Salaries excluding trustees and key management personnel	47,838	35,228
Total salaries, wages and related costs	47,838	35,228

5 Debtors

	2021	2020
	£	£
Other debtors	265	978
	265	978

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	690	1,380
PAYE, NIC VAT and other taxes	581	319
Other creditors	3,672	2,531
	4,943	4,230

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2020 to 30 June 2021

7 Income and Expenditure account summary	2021 £	2020 £
At 1 April 2020	106,852	54,512
Surplus after tax for the period	35,463	52,340
	<u>142,315</u>	<u>106,852</u>
At 30 June 2021		

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

At 30 June 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	147,258	-	-	147,258
Current Liabilities	(4,943)	-	-	(4,943)
	<u>142,315</u>	<u>-</u>	<u>-</u>	<u>142,315</u>
At 1 April 2020				
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	101,573		9,509	111,082
Current Liabilities	(4,230)			(4,230)
	<u>97,343</u>		<u>9,509</u>	<u>106,852</u>

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

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 10 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	97,343	44,972		142,315
Unrestricted Revaluation Reserve				
Designated Revenue Funds				
Designated Fixed Asset Funds				
Total unrestricted and designated funds	<u>97,343</u>	<u>44,972</u>		<u>142,315</u>
<i>Restricted funds:-</i>				
National Lottery Grant	9,509	(9,509)		-
Total restricted funds	<u>9,509</u>	<u>(9,509)</u>		<u>-</u>
Total charity funds	<u>106,852</u>	<u>35,463</u>		<u>142,315</u>

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 July 2020 to 30 June 2021

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	196,732	(151,760)	-	44,972
<i>Restricted funds:-</i>				
National Lottery Grant	24,174	(33,683)	-	(9,509)
Total Grant	220,906	(185,443)	-	35,463

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2020 to 30 June 2021 as required by the SORP 2015

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

11 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	33,412		33,412	16,301
Little Company	40,000		40,000	40,000
Exchange Chambers	-		-	21,200
Legal & General	-		-	3,000
Souter Trust	3,000		3,000	2,000
Steve Morgan Trust	-		-	4,785
P H Holt	-		-	5,070
LCR Cares	-		-	5,000
Ballard	-		-	2,010
Abseil funds	-		-	1,305
Wirral Council	10,000		10,000	-
Reaching Communities Lottery	8,950		8,950	-
Postcode Neighbourhood	8,010		8,010	-
Medicash	5,760		5,760	-
UKH Foundation	5,000		5,000	-
Wirral Reopening Costs	3,653		3,653	-
Dowager Countess Eleanor Peel	3,200		3,200	-
Duchy of Lancaster	3,140		3,140	-
Blue Sky via CFM	3,000		3,000	-
Cadent	3,000		3,000	-
LCVS	2,670		2,670	-
Torus Foundation	2,610		2,610	-
RCA	2,500		2,500	-
Albert Hunt	2,000		2,000	-
Seacombe Community Fund	2,000		2,000	-
Arnold Clark	1,000		1,000	-
Tesco Bags of Choice	1,000		1,000	-
Total donations and gifts from individuals	143,905		143,905	100,671
Revenue grants from government and public bodies				
The National Lottery	-	24,174	24,174	31,850
Total public sector revenue grants	-	24,174	24,174	31,850
Total Donations and Legacies	A1	143,905	168,079	132,521

Mersey Counselling and Therapy Centre
12 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	24,698	-	24,698	62,150
Total Primary purpose and ancillary trading	24,698	-	24,698	62,150

13 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	24,698	-	24,698	62,150
Total from charitable activities	24,698	-	24,698	62,150

A2

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2020 to 30 June 2021 as required by the SORP 2015

14 Other trading activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Trading activities to raise funds for the charity	20,128	-	20,128	547
Total from other activities	A3 20,128	-	20,128	547

15 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	123	-	123	366
Total investment income	A4 123	-	123	366

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of goods for primary purpose trading	58,081	-	58,081	58,536
Reallocated from support costs	93,679	33,683	127,362	88,964
Total charitable trading costs	82b 151,760	33,683	185,443	147,500

17 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs				
Salaries - Administrative staff	47,838	-	47,838	35,228
Premises Expenses				
Premises repairs, renewals and maintenance	1,381	33,683	35,064	28,472
Premises costs	18,542	-	18,542	18,889

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 July 2020 to 30 June 2021 as required by the SORP 2015

Administrative overheads

Office costs	25,312	-	25,312	5,715
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or

audit fees	660	-	660	660
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Support costs before reallocation	93,733	33,683	127,416	88,964
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Less support costs reallocated to specific activities

To charitable trading costs	(93,733)	(33,683)	(127,416)	(88,964)
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Total support costs	-	-	-	-
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The basis of allocation of costs between activities is described under accounting policies

18 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2019 £
Total charitable trading costs	82b	151,760	33,683	185,443	147,500
Total charitable expenditure	82	151,760	33,683	185,443	147,500

Mersey Counselling and Therapy Centre

Activity analysis of Income and expenditure for the period from 01 July 2020 to 30 June 2021

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

19 Analysis of income by activity

	SOFA ref	2021 £	2020
Activity			
Income from charitable activities		24,698	62,150
Income from other, non charitable, trading activities		20,128	547
Summary of Total Income, including the items above			
Charitable activities	A2	24,698	62,150
Other activities	A3	20,128	547
Donations & Legacies	A1	168,079	132,521
Investment income	A4	123	366
Government grant		7,878	4,256
Total income as shown in the SOFA	A	220,906	199,840
Categories of income			
Income from exchange transactions		220,906	199,840

20 Analysis of charitable expenditure by activity

Activity			
Summary of charitable costs by activity			
		Total	Total
		2021	2020
		£	£
A2. Primary purpose and ancillary trading directly attributable to activities		58,081	58,536
B1. Employee costs not included in direct costs		47,838	35,228
B3. Premises Expenses		53,606	47,361
B4. Administrative overheads		25,312	5,715
B5. Professional Fees		660	660
Total charitable expenditure		185,443	147,500