

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.

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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.

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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.

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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.

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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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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.

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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.

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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).

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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.

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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	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