

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

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

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

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><b>35,853</b></u>	<u><b>15,084</b></u>
Net resources available to fund charitable activities	<u><b>35,853</b></u>	<u><b>15,084</b></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
	<b>212,755</b>	<b>-</b>	<b>212,755</b>	<b>176,902</b>
Transfers	-	-	-	-
<b>Closing revenue funds</b>	<b>212,755</b>	<b>-</b>	<b>212,755</b>	<b>176,902</b>

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

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**

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

<b>Restricted funds</b>					
Restricted Revenue Funds	9	D2	-	-	
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	9	D3	<u>212,755</u>	<u>176,902</u>	
			<u>212,755</u>	<u>176,902</u>	
<b>Total charity funds</b>			<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

#### **Salary costs**

	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	75,721	66,458

<b>Total salaries, wages and related costs</b>	<b>75,721</b>	<b>66,458</b>
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### 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
	<b>6,467</b>	<b>5,496</b>

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 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	56,749	-	56,749	38,773
<b>Total Primary purpose and ancillary trading</b>	<b>56,749</b>	<b>-</b>	<b>56,749</b>	<b>38,773</b>

### 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
<b>Total from charitable activities</b>	<b>56,749</b>	<b>-</b>	<b>56,749</b>	<b>38,773</b>

**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	<b>A3 36,373</b>	-	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	-	2,849	942
Total investment income	<b>A4 2,849</b>	-	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
<b>Total charitable trading costs</b>	<b>82b 237,584</b>	-	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 £
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	75,721	-	75,721	66,458
<b>Premises Expenses</b>				
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	-	<b>10,707</b>	5,993
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### **Professional fees paid to advisors other than the auditor or examiner**

Accountancy fees other than examination or	690	-	<b>690</b>	<b>660</b>
Audit fees				

<b>Support costs before reallocation</b>	<b>123,470</b>	<b>-</b>	<b>123,470</b>	<b>108,195</b>
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### **Less support costs reallocated to specific activities**

To charitable trading costs	(123,470)	-	<b>(123,470)</b>	( 108,195)
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<b>Total support costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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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 <b>2024</b> £	Current year Restricted Funds <b>2024</b> £	Current year Total Funds <b>2024</b> £	Prior Year Total Funds <b>2023</b> £
Total charitable trading costs	<b>82b</b>	245,054	-	<b>245,054</b>	196,111
<b>Total charitable expenditure</b>	<b>82</b>	<b>245,054</b>	<b>-</b>	<b>245,054</b>	<b>196,111</b>

**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
		£	
<b>Activity</b>			
Income from charitable activities		38,773	38,773
Income from other, non-charitable, trading activities		36,373	36,373
<b>Summary of Total Income, including the items above</b>			
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		-	-
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>211,195</b>	<b>211,195</b>
<b>Categories of income</b>			
Income from exchange transactions		211,195	211,195

**20 Analysis of charitable expenditure by activity**

<b>Activity</b>			
<b>Summary of charitable costs by activity</b>			
	<b>Total</b>	<b>Total</b>	
	<b>2024</b>	<b>2023</b>	
	£	£	
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	
<b>Total charitable expenditure</b>	<b>119,145</b>	<b>108,195</b>	
<b>Funding expenditure</b>	<b>7,470</b>	<b>-</b>	



**END**

