

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 28<sup>th</sup> 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:-

	<b>2021</b>	<b>2020</b>
	£	£
<b>Net income</b>	35,463	52,340

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

##### ***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**

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**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**

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

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

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**

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

<b>Summary of funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	2021 £	2021 £	2021 £	2020 £
Revenue accumulated funds	142,315	-	<b>142,315</b>	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 £
<b>Income</b>		
Income from operations	220,783	199,474
Investment income		
Interest receivable	123	366
<b>Gross income in the period before exceptional items</b>	<u>220,906</u>	<u>199,840</u>
<b>Gross income in the period including exceptional items</b>	<u>220,906</u>	<u>199,840</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	185,443	147,500
Realised losses on disposals of social investments which are programme related		
<b>Total expenditure in the period</b>	<u>185,443</u>	<u>147,500</u>
<b>Net income before tax in the financial period</b>	35,463	52,340
Tax on surplus on ordinary activities		
<b>Net income after tax in the financial period</b>	<u>35,463</u>	<u>52,340</u>
<b>Retained surplus for the period</b>	<u>35,463</u>	<u>52,340</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 2021**

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

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

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

### 5 Debtors

	<b>2021</b>	<b>2020</b>
	£	£
Other debtors	265	978
	<b>265</b>	<b>978</b>

### 6 Creditors: amounts falling due within one year

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

## 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>
<b>At 1 April 2020</b>				
	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 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
		See Note 10		
<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
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	33,412		<b>33,412</b>	<b>16,301</b>
Little Company	40,000		<b>40,000</b>	<b>40,000</b>
Exchange Chambers	-		-	<b>21,200</b>
Legal & General	-		-	<b>3,000</b>
Souter Trust	3,000		<b>3,000</b>	<b>2,000</b>
Steve Morgan Trust	-		-	<b>4,785</b>
P H Holt	-		-	<b>5,070</b>
LCR Cares	-		-	<b>5,000</b>
Ballard	-		-	<b>2,010</b>
Abseil funds	-		-	<b>1,305</b>
Wirral Council	10,000		<b>10,000</b>	-
Reaching Communities Lottery	8,950		<b>8,950</b>	-
Postcode Neighbourhood	8,010		<b>8,010</b>	-
Medicash	5,760		<b>5,760</b>	-
UKH Foundation	5,000		<b>5,000</b>	-
Wirral Reopening Costs	3,653		<b>3,653</b>	-
Dowager Countess Eleanor Peel	3,200		<b>3,200</b>	-
Duchy of Lancaster	3,140		<b>3,140</b>	-
Blue Sky via CFM	3,000		<b>3,000</b>	-
Cadent	3,000		<b>3,000</b>	-
LCVS	2,670		<b>2,670</b>	-
Torus Foundation	2,610		<b>2,610</b>	-
RCA	2,500		<b>2,500</b>	-
Albert Hunt	2,000		<b>2,000</b>	-
Seacombe Community Fund	2,000		<b>2,000</b>	-
Arnold Clark	1,000		<b>1,000</b>	-
Tesco Bags of Choice	1,000		<b>1,000</b>	-
<b>Total donations and gifts from individuals</b>	<b>143,905</b>		<b>143,905</b>	<b>100,671</b>
<b>Revenue grants from government and public bodies</b>				
The National Lottery	-	24,174	<b>24,174</b>	31,850
<b>Total public sector revenue grants</b>	<b>-</b>	<b>24,174</b>	<b>24,174</b>	31,850
<b>Total Donations and Legacies</b>	<b>A1</b>	<b>143,905</b>	<b>24,174</b>	<b>168,079</b>
			<b>168,079</b>	<b>132,521</b>



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 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	24,698	-	<b>24,698</b>	62,150
<b>Total Primary purpose and ancillary trading</b>	<b>24,698</b>	-	<b>24,698</b>	<b>62,150</b>

**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	-	<b>24,698</b>	62,150
<b>Total from charitable activities</b>	<b>24,698</b>	-	<b>24,698</b>	<b>62,150</b>

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
<b>Total from other activities</b>	<b>A3 20,128</b>	<b>-</b>	<b>20,128</b>	<b>547</b>

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
<b>Total investment income</b>	<b>A4 123</b>	<b>-</b>	<b>123</b>	<b>366</b>

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
<b>Total charitable trading costs</b>	<b>82b 151,760</b>	<b>33,683</b>	<b>185,443</b>	<b>147,500</b>

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 £
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	47,838	-	47,838	35,228
<b>Premises Expenses</b>				
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	-	<b>25,312</b>	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	-	<b>660</b>	<b>660</b>
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<b>Support costs before reallocation</b>	<b>93,733</b>	<b>33,683</b>	<b>127,416</b>	<b>88,964</b>
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**Less support costs reallocated to specific activities**

To charitable trading costs	(93,733)	(33,683)	<b>(127,416)</b>	( 88,964)
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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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2019 £
Total charitable trading costs	<b>82b</b>	151,760	33,683	<b>185,443</b>	147,500
<b>Total charitable expenditure</b>	<b>82</b>	<b>151,760</b>	<b>33,683</b>	<b>185,443</b>	<b>147,500</b>

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
<b>Activity</b>			
Income from charitable activities		24,698	62,150
Income from other, non charitable, trading activities		20,128	547
<b>Summary of Total Income, including the items above</b>			
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
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>220,906</b>	<b>199,840</b>
<b>Categories of income</b>			
Income from exchange transactions		220,906	199,840

**20 Analysis of charitable expenditure by activity**

Activity	Total 2021 £	Total 2020 £
Summary of charitable costs by activity		
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
<b>Total charitable expenditure</b>	<b>185,443</b>	<b>147,500</b>