

Company Registration Number - 07569839

The Charity Registration Number is :- 1141804

Mersey Counselling and Therapy Centre

Report and Accounts

30 June 2019

Mersey Counselling and Therapy Centre

Report and accounts for the period ended 30 June 2019

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Mersey Counselling and Therapy Centre

Company Registration Number - 07569839

Trustees' Annual Report for the period from 1 April 2018 to 30 June 2019

The Trustees present their Report and Accounts for the period ended 30 June 2019, 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 areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (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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Trustees' Annual Report for the period from 1 April 2018 to 30 June 2019

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

3 Dudley Road
Wallasey,
CH45 9JP

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr W Atherton - Appointed 05 February 2019
Rev. W Eugster - Appointed on 24 April 2019
Ms C North - Appointed on 24 April 2019
Mrs P Hughes
Mrs B Ross
Mrs B Terrey
Mr K Powell - Resigned on 04 February 2019

The following persons served as Trustees during the period ended 30 June 2019 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no other changes during the year, or in the period between the year end and the approval of the accounts.

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 or stress.

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, age, gender, sexual orientation or race.

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The main activities undertaken during the period to further the charity's purpose for the public benefit.

MCTC provided on average 250 sessions per month in 2018-19, these sessions are all run by qualified counsellors, all accredited or working towards their accreditation. We work closely with hospitals, mental health teams, GP Surgeries, local community groups and the public. MCTC also started a Schools' Programme focusing on good mental health and wellbeing in local schools, after being awarded funds to facilitate this by the Lottery.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the period.

We continue to increase the number of sessions we offer and recruit new therapists to add to our team on an ongoing basis.

We continue to run our centre and accept all clients despite continued financial pressure. We recruit new therapists and keep ourselves abreast of all developments pertaining to counselling and wellbeing.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

Mental health outcomes are not simply a case of assessing, prescribing and treating. The medical profession accepts that a connection with an individual, in this case the therapist, who offers kindness, empathy and understanding, undoubtedly benefits the patient.

The degree to which the achievements and performance during the period have benefited wider society.

To contribute to society a client must increase their understanding of their own emotional needs and self-esteem. These are key to changing what could be a life-long dependency on drugs and alcohol, a reluctance to walk away from an abusive partner, gang culture, or any number of behaviours that restrict their community engagement. We equip people with better personal skills, confidence and a belief in their value.

The methods used to recruit and appoint new charity trustees.

Trustees are identified by our Director. They are then interviewed, and 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.

The charity's relationships with related parties.

Bankers

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

Mersey Counselling and Therapy Centre

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Trustees' Annual Report for the period from 1 April 2018 to 30 June 2019

Financial review

The charity's financial position at the end of the period ended 30 June 2019

The financial position of the charity at 30 June 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019	2018
	£	£
Net income	25,486	22,398
Unrestricted Revenue Funds available for the general purposes of the charity	49,240	29,026
Total Unrestricted Funds	49,240	29,026
Restricted Revenue Funds	5,272	-
Total Restricted Funds	5,272	-
Total Funds	54,512	29,026

Financial review of the position at the reporting date, 30 June 2019 .

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

LJMU

Exchange Chambers

Those who participated in the Liverpool cathedral abseil and the Wirral Coastal Walk in 2018.

Numerous donations, including our very valuable regular donors, and 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 around Brexit.

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

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Trustees' Annual Report for the period from 1 April 2018 to 30 June 2019

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

Paul Lounds

Fellow of Chartered Accountants

367 Chester Road

Little Sutton

Ellesmere Port

CH66 3RQ

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), .

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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Trustees' Annual Report for the period from 1 April 2018 to 30 June 2019

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 9 to 21.

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 24 March 2020.



MRS P HUGHES
Director and Trustee

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 2019

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 21 for the period ended 30 June 2019 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 15.

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

As described on page 5, 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.

Signed:-

Paul Lounds - Independent Examiner

Chartered Accountants

367 Chester Road
Little Sutton
Ellesmere Port
CH66 3RQ

This report was signed on 27 March 2020

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2019

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 April 2018 to 30 June 2019, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2019	2019	2019	2018
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	104,467	14,760	119,227	59,375
Charitable activities	A2	48,897	-	48,897	23,479
Other trading activities	A3	817	-	817	394
Investments	A4	77	-	77	-
Total income	A	154,258	14,760	169,018	83,248
Expenditure on:					
Charitable activities	B2	134,044	9,488	143,532	60,850
Total expenditure	B	134,044	9,488	143,532	60,850
Net income for the period		20,214	5,272	25,486	22,398
Net income after transfers	A-B-C	20,214	5,272	25,486	22,398
Net movement in funds		20,214	5,272	25,486	22,398
Reconciliation of funds:-					
Total funds brought forward		29,026	-	29,026	6,628
Total funds carried forward		49,240	5,272	54,512	29,026

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 21 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2019

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income from:				
Donations & Legacies	A1	59,375	-	59,375
Charitable activities	A2	23,479	-	23,479
Other trading activities	A3	394	-	394
Total income	A	83,248	-	83,248
Expenditure on:				
Charitable activities	B2	60,850	-	60,850
Total expenditure	B	60,850	-	60,850
Net income for the period		22,398	-	22,398
Net income after transfers		22,398	-	22,398
Net movement in funds		22,398	-	22,398
Reconciliation of funds:-				
Total funds brought forward	E	6,628	-	6,628
Total funds carried forward		29,026	-	29,026

All activities derive from continuing operations

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2019

Mersey Counselling and Therapy Centre - Resources applied in the period ended 30 June 2019 towards fixed assets for Charity use:-

	2019	2018
	£	£
Funds generated in the year as detailed in the SOFA	<u>25,486</u>	<u>22,398</u>
Net resources available to fund charitable activities	<u>25,486</u>	<u>22,398</u>

The notes attached on pages 15 to 21 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2019

Movements in revenue and capital funds for the period from 1 April 2018 to 30 June 2019

Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	29,026	-	29,026	6,628
Recognised gains and losses before transfers	<u>20,214</u>	<u>5,272</u>	<u>25,486</u>	<u>22,398</u>
	49,240	5,272	54,512	29,026
Closing revenue funds	<u>49,240</u>	<u>5,272</u>	<u>54,512</u>	<u>29,026</u>

Summary of funds	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	49,240	5,272	54,512	29,026

The notes attached on pages 15 to 21 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Statement of Financial Activities for the period ended 30 June 2019

**Mersey Counselling and Therapy Centre
Income and Expenditure Account for the period from 1 April 2018 to 30 June 2019 as required by the Companies Act 2006**

	2019 £	2018 £
Income		
Income from operations	168,941	83,248
Investment income		
Interest receivable	77	-
Gross income in the period before exceptional items	169,018	83,248
Gross income in the period including exceptional items	169,018	83,248
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	143,532	60,850
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the period	143,532	60,850
Net income before tax in the financial period	25,486	22,398
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	25,486	22,398
Retained surplus for the period	25,486	22,398

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 15 to 21 form an integral part of these accounts.

Mersey Counselling and Therapy Centre - Balance Sheet as at 30 June 2019

	SORP		2019	2018
	Note	Ref	£	£
Current assets				
		B		
Debtors	5	B2	-	427
Cash at bank and in hand		B4	58,000	29,726
Total current assets			<u>58,000</u>	<u>30,153</u>
Creditors: amounts falling due within one year				
	6	C1	<u>(3,488)</u>	<u>(1,127)</u>
Net current assets			54,512	29,026
The total net assets of the charity			<u>54,512</u>	<u>29,026</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	5,272	-
Unrestricted Funds				
Unrestricted Revenue Funds	9	D3	49,240	29,026
			-	-
Total charity funds			<u>54,512</u>	<u>29,026</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 8.

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.



MRS P HUGHES

Trustee

Approved by the board of trustees on 24 March 2020

The notes attached on pages 15 to 21 form an integral part of these accounts.

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 April 2018 to 30 June 2019

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

	2019	2018
	£	£
Gross Salaries excluding trustees and key management personnel	26,691	7,225
Employer's operating costs of defined contribution pension schemes	6	-
Total salaries, wages and related costs	26,697	7,225

5 Debtors

	2019	2018
	£	£
Other debtors	-	427
	-	427

6 Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals	720	1,127
PAYE, NIC VAT and other taxes	93	-
Other creditors	2,675	-
	3,488	1,127

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 April 2018 to 30 June 2019

7 Income and Expenditure account summary	2019	2018
	£	£
At 1 April 2018	29,026	6,628
Surplus after tax for the period	25,486	22,398
At 30 June 2019	54,512	29,026

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

At 30 June 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	52,728	-	5,272	58,000
Current Liabilities	(3,488)	-	-	(3,488)
	49,240	-	5,272	54,512

At 1 April 2018	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	30,153	-	-	30,153
Current Liabilities	(1,127)	-	-	(1,127)
	29,026	-	-	29,026

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

	Funds brought forward from 2018	Movement in funds in 2019	Transfers between funds in 2019	Funds carried forward to 2020
	£	£	£	£
		See Note 10		
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	29,026	20,214	-	49,240
Unrestricted Revaluation Reserve	-	-	-	-
Designated Revenue Funds	-	-	-	-
Designated Fixed Asset Funds	-	-	-	-
Total unrestricted and designated funds	29,026	20,214	-	49,240
Restricted funds:-				
National Lottery Grant	-	5,272	-	5,272
Total restricted funds	-	5,272	-	5,272
Total charity funds	29,026	25,486	-	54,512

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

Mersey Counselling and Therapy Centre

Notes to the Accounts for the period from 1 April 2018 to 30 June 2019

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2019	2019	2019	2019
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	154,258	(134,044)	-	20,214
<i>Restricted funds:-</i>				
National Lottery Grant	14,760	(9,488)	-	5,272
	<u>169,018</u>	<u>(143,532)</u>	<u>-</u>	<u>25,486</u>

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 April 2018 to 30 June 2019 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 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals				
Small donations individually less than £1000	59,187	-	59,187	59,375
Little Company	40,000	-	40,000	-
Total donations and gifts from individuals	99,187	-	99,187	59,375
Revenue grants from government and public bodies				
The National Lottery	5,280	14,760	20,040	-
Total public sector revenue grants	5,280	14,760	20,040	-
Total Donations and Legacies	A1 104,467	14,760	119,227	59,375

12 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	48,897	-	48,897	23,479
Total Primary purpose and ancillary trading	48,897	-	48,897	23,479

13 Total Income from charitable activities

	Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Total income from charitable trading	48,897	-	48,897	23,479
Total from charitable activities	A2 48,897	-	48,897	23,479

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 April 2018 to 30 June 2019 as required by the SORP 2015

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Trading activities to raise funds for the charity	817	-	817	394
Total from other activities	A3 817	-	817	394

15 Investment income

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Bank Interest Receivable	77	-	77	-
Total investment income	A4 77	-	77	-

16 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Cost of goods for primary purpose trading	74,162	-	74,162	33,154
Reallocated from support costs	59,882	9,488	69,370	27,696
Total charitable trading costs	B2b 134,044	9,488	143,532	60,850

17 Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	26,691	-	26,691	7,225
Defined contribution pension cost - administrative staff	6	-	6	-
<i>Premises Expenses</i>				
Premises repairs, renewals and maintenance	-	9,488	9,488	-
Premises costs	25,691	-	25,691	18,047

Mersey Counselling and Therapy Centre

Detailed analysis of income and expenditure for the period from 1 April 2018 to 30 June 2019 as required by the SORP 2015

Administrative overheads

Office costs	6,774	-	6,774	2,424
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	720	-	720	-
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Support costs before reallocation	59,882	9,488	69,370	27,696
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Less support costs reallocated to specific activities

To charitable trading costs	(59,882)	(9,488)	(69,370)	(27,696)
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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 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Total charitable trading costs	B2b	134,044	9,488	143,532	60,850
Total charitable expenditure	B2	134,044	9,488	143,532	60,850

Mersey Counselling and Therapy Centre

Activity analysis of Income and expenditure for the period from 01 April 2018 to 30 June 2019

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

19 Analysis of income by activity

	SOFA ref	2019 £	2018 -
Activity			
Income from charitable activities		48,897	23,479
Income from other, non charitable, trading activities		817	394

Summary of Total Income, including the items above

Charitable activities	A2	48,897	23,479
Other activities	A3	817	394
Donations & Legacies	A1	119,227	59,375
Investment income	A4	77	-
Total income as shown in the SOFA	A	169,018	83,248

Categories of income

Income from exchange transactions		169,018	83,248
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20 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Total 2019 £	Total 2018 £
A2. Primary purpose and ancillary trading directly attributable to activities	74,162	60,850
B1. Employee costs not included in direct costs	26,697	
B3. Premises Expenses	35,179	
B4. Administrative overheads	6,774	
B5. Professional Fees	720	
Total charitable expenditure	143,532	60,850