

COMPANY REGISTRATION NUMBER: 07569839  
CHARITY REGISTRATION NUMBER: 1141804

**Mersey Counselling and Therapy Centre  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2018**

**BRAMWELL MORRIS**  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2018

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# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2018

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2018.

## Reference and administrative details

**Registered charity name** Mersey Counselling and Therapy Centre

**Charity registration number** 1141804

**Company registration number** 07569839

**Principal office and registered office** 3 Dudley Road  
Wallasey  
CH45 9JP

## The trustees

Ms A O'Connor  
Mrs B Dunn  
Mrs B Ross  
Mr K Powell  
Mrs P Hughes

**Independent examiner** Mr P J Morris BA FMAAT  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

## Structure, governance and management

The charity is managed by a Board of Trustees who set and oversee the strategy for the management and development of the organisation.

The Board meets a minimum of 4 times per year and individual trustees, in particular the Chair, meet and communicate with key staff on a regular basis to ensure that the strategy is being implemented.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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#### Objectives and activities

MCTC was set up on 18 March 2011; the work of the charity has two key objectives:

- For the public benefit the relief of sickness in persons suffering from mentally related illness or stress. Without prejudice to the generality of the foregoing, the provision of therapy and counselling services in such ways as may be thought fit;
- The advancement of education by the provision of education and learning for the public benefit. Without prejudice to the generality of the foregoing this may include support of those wishing to become counsellors or therapists, as well as the provision of parenting and other general personal development training, and such other charitable education as the trustees shall determine from time to time.

Our therapists and trainers are all appropriately qualified and/or experienced in a variety of modalities and methodologies so as to offer the widest possible range of help and therapies to those in distress.

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 Trustees delegate the day to day running of the company to the Director, supported by the trustees and meet and communicate on a regular basis to monitor the financial and administrative progress of the charity, and ensure adherence of the charity's activities to the objects stated above.

None of the Trustees / Directors have any beneficial interest in the company.

There are no connected entities, this report and financial statements embraces all the activities of the Charity.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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#### Objectives and activities *(continued)*

##### **PUBLIC BENEFIT**

The Trustees confirm they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

MCTC aims to foster a deeper vision of life in which personal hurts present possibilities for growth on the journey towards a full and abundant life. As well as a growing training programme, MCTC also provides a fully professional counselling and psychotherapy service to those in need, with a particular emphasis on those who find themselves marginalised or disadvantaged in society.

The aims and objectives of the charity are, thus, uppermost in the services we provide, namely:

- Counselling and Psychotherapy
  - individual counselling
  - Couples counselling
  - Group Therapy
  - Psycho-Spiritual Accompaniment
- Training
  - CPD Events
  - Personal Development
  - Tailor made courses and events

MCTC, through its various programmes, provides individuals with direct benefit through the services we provide, and also enhances public awareness of mental health issues. In this year we have:

- Conducted over 1,000 therapy sessions.
- Offered a variety of therapies and workshops including Counselling and Psychotherapy, Meditation, Art Therapy, Reflexology, Reiki and Massage.
- Attended a number of local networking events.
- Maintained and developed our links and collaboration with Dublin and Castlebar Therapy Centres.
- Established and/or maintained contact with a number of organisations including Wirral Connect, Social Services, GP surgeries, Wirral and Cheshire NHS Partnership, The Stein Centre at St Catherine's Hospital, Wirral Drugs and Alcohol, Probation Services, Women's Refuge, Liaison Psychiatry and Local Carers organisations.
- In April 2016, MCTC were short listed for the Wirral Third Sector Business awards in the categories of Health and Wellbeing and Innovation.
- Run a 'Breath of life' workshop and monthly Integration groups for participants.
- Developed a growing bank of suitable therapists in order to be able to make appropriate individual referrals matching clients to the therapist best able to help them. We currently have 11 therapists to call on.
- Acquired a range of funding to maintain all therapeutic activities.

#### Quality Accreditation

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# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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## Objectives and activities *(continued)*

All MCTC therapists are appropriately qualified and either accredited by or eligible for and working towards British Association for Counselling and Psychotherapy (BACP) or the United Kingdom Council for Psychotherapy (UKCP) accreditation. Crucially, all are committed to their own, unique, continuous, interior journey as well as maintaining and enhancing their professional development on a regular and ongoing basis.

## RISK MANAGEMENT

Each year, and as necessary, the trustees undertake a comprehensive Risk Assessment to enable them to keep under review the systems and practices that we have in place to manage major strategic, business and operational risks to which the Charity is exposed.

Additionally, the trustees keep in focus their statutory obligations, including considering the strategy for the organisation and its financial probity.

## Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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#### Achievements and performance

MCTC has worked successfully with all stakeholders to deliver on our aims and objectives, delivering services.

These have included:

- The continuation and growth of all our counselling and training services.
- Working with local services and organisations including GP practices, hospitals, social services, voluntary organisations, libraries, local councillors and politicians, universities, schools and others to promote and make known our services as well as to create mutually beneficial partnerships.
- In April 2016, MCTC were short listed for the Wirral Third Sector Business awards in the categories of Health and Wellbeing and Innovation.
- Considerable attention focussed on fundraising activities in a climate of ever reducing availability of funds for charities. These activities have included:
  - 12 supporters walking The Wirral Coastal Walk.
  - Stall at the Egremont Festival.
  - Christmas Fair Stall and, later, a Flea Market stall at Hulme Hall.
  - Art Exhibition and Auction at Wallasey Library.
  - Submitting numerous funding applications to grant funding organisations.
  - Approaches to local businesses re: sponsorship.
- Developing a programme of wrap-around mental health care for staff and pupils in local schools. this initiative is ongoing and is supported by our patron and the leader of the Council.
- A Garden Project - to develop the garden at the rear of the premises to provide a relaxing, sensory space for both adults and children. The plans have been drawn up by a local horticultural student and include a seaside theme, barefoot path, fruit and vegetable areas, a sensory garden, seating area etc achieved almost entirely using reclaimed and recycled materials.

It is perhaps worth noting that MCTC has a 0% suicide rate from its inception in 2011. We believe that this is due to our unique suicide prevention policy under which all clients expressing any suicidal thoughts, feelings or intent are invited to enter into an agreement in which they can subsequently speak to their own therapist at any time, day or night, throughout the year. This offers clients a level of support that helps them to rediscover their own sense of hope and meaning, to thus recover and to move away from any suicidal ideation. This takes great commitment on the part of our therapists and we offer dedicated ongoing training and support to them specifically for this part of their work.

# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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## Achievements and performance *(continued)*

Our services are organised into two key areas:

- Counselling
- Training

### COUNSELLING

Many people in today's world, and particularly in these times of financial difficulty, find themselves under enormous stresses - personally, within families and relationships, at work and in life generally. This stress or distress may manifest itself in many different forms - depression, anxiety, psychosomatic illness, psychosis, anger, despair and suicide, behavioural problems, compulsions, addictions etc.

These symptoms themselves cause yet further pain and distress both to those suffering directly and often to those who know and love them.

At MCTC we offer a fully professional service where people can explore these issues and further explore the underlying causes, for example, past history, lack of purpose and/or meaning in their lives etc.

It is worth noting that it is a lack of sense of meaning that causes the most distress to human beings and it is for this reason that MCTC seeks to adopt a holistic psycho-spiritual approach to therapy.

Informal feedback from clients has included comments such as:

'I would not be where I am today without your help.'

'I have had a lot of therapy in the past but this is the quickest and cheapest form of therapy I have ever come across.'

'I don't have anywhere else where I can talk in this way.'

'I have joined a choir which is something I would never have done before.'

'I have learned to manage my anxiety so that I no longer suffer panic attacks.'

Further testimonies are now published on the website.

Therapists are supported within MCTC through CPD courses and workshops offered to them either free of charge or at reduced rates.



# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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#### Achievements and performance *(continued)*

##### TRAINING AND WORKSHOPS

The need for training really dovetails with the need to provide high quality professional therapy to those in need.

At MCTC we are concerned to continually maintain and further our own training and to provide ongoing training for those wishing to become counsellors or therapists.

Training as a therapist is different from many other forms of training in that the focus must necessarily be on the candidate's personal growth and development as well as providing them with a full theoretical base.

Therapists are supported within MCTC through CPD courses and workshops offered to them either free of charge or at reduced rates.

This year, these have included courses in Pre- and Peri-Natal Psychology, a two day Suicide Prevention Course, an ongoing monthly Reflective Practice Group and a Staff Wellbeing Day offering a variety of complementary therapies, relaxation, socialising and quiet time.

During the past year, MCTC have also offered a weekly Art Therapy Group, an eight week Mindfulness Course and a 3 day Breath of Life Workshop to members of the public wishing to enhance their own growth and development.

##### PARTNERSHIPS THAT HAVE ENHANCED OUR WORK

- Wirral Borough Council Social Services, Claire House, GPs, Drugs and alcohol services, Liaison Psychiatry, Probation Services and Carers organisations, Home Treatment Teams, and Crisis Teams refer clients to MCTC on a regular basis. In addition, many clients self-refer.
- In October 2016, MCTC was chosen as one of Liverpool John Moore's University's corporate charity partners. This is a partnership that will continue for three years and involves MCTC working with LJMU in a variety of ways for the benefit of both organisations. LJMU have offered the possibility of student internships to MCTC to catalogue our newly acquired library of over 3000 books and resources and to illustrate a children's book to be sold to raise funds for the charity. In addition, MCTC are working with LJMU's Student Advice and Wellbeing Services including the University Counselling Service to offer support and counselling to staff and students. LJMU also promote MCTC activities and fundraising initiatives within the university and encourage Payroll Giving by their staff to their corporate charities.
- From January 2017, MCTC has been delighted to welcome a holistic complementary therapist who offers a range of treatments at discounted prices for MCTC staff, clients and supporters. This further supports MCTC's commitment to treating the whole person - body, mind, emotions and spirit.

# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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## Financial review

Our future plans include:

- To continue to develop fundraising activities.
- To develop the garden area as noted above.
- To engage more therapists to meet demand for services.
- To develop our Schools Programme, 'Supporting Each of Our Children'.
- To continue to provide training and CPD events.
- To continue to build a bank of appropriately experienced therapists to join MCTC and thus provide more opportunities for individuals, couples and group therapy.
- To explore the possibility of more links with other providers and related organisations.

Some of the challenges we continue to face are:

- Cash flow - as a relatively new organisation and as a charity providing an inclusive and affordable service, ongoing funding requires constant focus.
- Communicating the range and depth of our services to other organisations and to the public.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

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#### Plans for future periods

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

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.

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 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 service 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.

The charity produced a surplus of £22,398 during the year and has general funds totalling £29,026 as at 31st March 2018.

Management is aware that its financial position is constrained and is satisfied that, during the next financial year, its efforts to become established across each of its primary areas of activity (Counselling, training and workshops) will result in a broadly balanced position or marginally better.

As the charity grows and develops, additional resources will be put in reserve to strengthen the financial position.

The trustees' annual report and the strategic report were approved on 20 December 2018 and signed on behalf of the board of trustees by:

Mrs P Hughes  
Trustee

# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Mersey Counselling and Therapy Centre

Year ended 31 March 2018

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I report to the trustees on my examination of the financial statements of Mersey Counselling and Therapy Centre ('the charity') for the year ended 31 March 2018.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

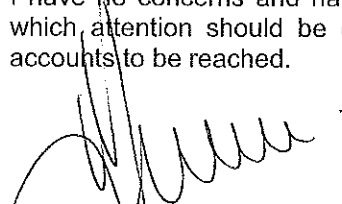
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Mr P J Morris BA FMAAT  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2018

		2018		2017
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	59,375	59,375	27,826
Charitable activities	6	23,479	23,479	17,901
Other trading activities	7	394	394	6,516
<b>Total income</b>		<u>83,248</u>	<u>83,248</u>	<u>52,243</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	60,850	60,850	48,318
<b>Total expenditure</b>		<u>60,850</u>	<u>60,850</u>	<u>48,318</u>
<b>Net income and net movement in funds</b>		<u>22,398</u>	<u>22,398</u>	<u>3,925</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		6,628	6,628	2,703
<b>Total funds carried forward</b>		<u>29,026</u>	<u>29,026</u>	<u>6,628</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 13 to 17 form part of these financial statements.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
<b>Current assets</b>			
Debtors	12	427	–
Cash at bank and in hand		<u>29,726</u>	<u>6,628</u>
		30,153	6,628
<b>Creditors: amounts falling due within one year</b>	13	<u>1,127</u>	–
<b>Net current assets</b>		<u>29,026</u>	<u>6,628</u>
<b>Total assets less current liabilities</b>		<u>29,026</u>	<u>6,628</u>
<b>Net assets</b>		<u>29,026</u>	<u>6,628</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>29,026</u>	<u>6,628</u>
<b>Total charity funds</b>	14	<u>29,026</u>	<u>6,628</u>

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2018, and are signed on behalf of the board by:

Mrs P Hughes  
Trustee

The notes on pages 13 to 17 form part of these financial statements.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2018

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Dudley Road, Wallasey, CH45 9JP.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2018

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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# Mersey Counselling and Therapy Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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#### 4. Limited by guarantee

The charity is a Company Limited by Guarantee, having no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Donations				
Donations	59,375	59,375	27,826	27,826

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Counselling	20,886	20,886	14,521	14,521
Training	835	835	820	820
Workshops	1,758	1,758	2,560	2,560
	<u>23,479</u>	<u>23,479</u>	<u>17,901</u>	<u>17,901</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising	394	394	6,516	6,516

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Direct charitable activities	60,850	60,850	48,318	48,318

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2018 £	Total fund 2017 £
Direct charitable activities	60,850	60,850	48,318

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# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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## 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2018	2017
	£	£
Wages and salaries	<u>7,225</u>	<u>—</u>

The average head count of employees during the year was 2 (2017: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Number of staff - type 1	<u>1</u>	<u>—</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

## 11. Trustee remuneration and expenses

No remuneration was made to any trustee during the period.

## 12. Debtors

	2018	2017
	£	£
Other debtors - hmrc	<u>427</u>	<u>—</u>

## 13. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals and deferred income	<u>1,127</u>	<u>—</u>

## 14. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
General funds	<u>6,628</u>	<u>83,248</u>	<u>(60,850)</u>	<u>29,026</u>

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# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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## 15. Analysis of net assets between funds

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Total Funds 2017 £
Current assets	30,153	30,153	6,628
Creditors less than 1 year	<u>(1,127)</u>	<u>(1,127)</u>	<u>—</u>
<b>Net assets</b>	<u>29,026</u>	<u>29,026</u>	<u>6,628</u>

## 16. Financial instruments

The company currently holds no financial instruments.

# **Mersey Counselling and Therapy Centre**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2018**

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**The following pages do not form part of the financial statements.**

# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2018

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	2018 £	2017 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	59,375	27,826
	<u>59,375</u>	<u>27,826</u>
<b>Charitable activities</b>		
Counselling	20,886	14,521
Training	835	820
Workshops	1,758	2,560
	<u>23,479</u>	<u>17,901</u>
<b>Other trading activities</b>		
Fundraising	394	6,516
	<u>394</u>	<u>6,516</u>
<b>Total income</b>	<u>83,248</u>	<u>52,243</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	33,154	–
Wages and salaries	7,225	–
Other office costs	2,424	17,086
Premises costs	18,047	31,232
	<u>60,850</u>	<u>48,318</u>
<b>Total expenditure</b>	<u>60,850</u>	<u>48,318</u>
<b>Net income</b>	<u>22,398</u>	<u>3,925</u>

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# Mersey Counselling and Therapy Centre

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2018

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	2018 £	2017 £
<b>Expenditure on charitable activities</b>		
<b>Direct charitable activities</b>		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - direct costs	33,154	—
Direct charitable activity 1 - wages/salaries	7,225	—
Direct charitable activity 1 - other office costs	2,424	17,086
Premises costs	18,047	31,232
	<u>60,850</u>	<u>48,318</u>
<b>Expenditure on charitable activities</b>	<u>60,850</u>	<u>48,318</u>

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