

**St Barnabas Counselling Centre**

**Charity No. 1000797**

**Company No. 02535600**

**Trustees' Report and Unaudited Accounts**

**31 December 2022**

**St Barnabas Counselling Centre**  
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**St Barnabas Counselling Centre**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 02535600**

**Charity No. 1000797**

**Principal Office**

Derby Street  
Norwich  
NR2 4PU

**Registered Office**

Derby Street  
Norwich  
Norfolk  
NR2 4PU

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

G. Anderson-Brown	(Appointed 30 March 2022)
R. De Beer	(Resigned 30 March 2022)
K. Jermyn	
J. Simpson	
P.V. Threadkell	(Appointed 1 June 2022)

**Accountants**

Andrew Parker Associates Ltd  
Unit 7  
Beech Avenue Business Park  
Beech Avenue, Taverham  
Norwich  
NR8 6HW

## **OBJECTIVES AND ACTIVITIES**

### ***Objects and aims***

The objectives of the company are to offer professional counselling services to help those over 18 in distress facing emotional problems of all kinds where those less able to pay are not excluded and to promote the advancement of counselling skills by providing supportive placements for those in training.

### ***Objectives, strategies and activities***

St Barnabas has experienced a number of challenges this last financial year. We needed to locate to new premises for 6 months whilst renovation work was being carried out at our original site. This involved a big investment in time and resources for all the counsellors and clients to make the necessary adjustments. The cost in living crisis also saw an increase in clients who needed the support of our bursary fund.

In response to the war in Ukraine and other international crises, we decided to expand our services to refugee, asylum seeker and migrant clients. Although this work can be costly as it requires additional resources such as using interpreters, we wanted to play our part in supporting some of societies most marginalised. In addition to this we are continuing to support clients from Norwich and Norfolk with recovery and healing from grief and loss, trauma processing and management of anxiety, depression, suicidal ideation and relationship difficulties.

On a lighter note, we are looking forward to developing plans for our 50th year anniversary next year and are pleased to also be developing an Alumni group of ex-St Barnabas Counsellors who would like to remain involved in some capacity with the legacy of the organisation and the delivery of our meaningful services in the community. Meanwhile, we continue to try to bring in additional funds through grant applications and diversifying our income streams through professional development opportunities, room rental and the securing of new contracts.

### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Centre continued to provide counselling services for those in need during 2022, achieving high service levels to its clients.

## **FINANCIAL REVIEW**

### ***Policy on reserves***

The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £38,042 – approximately 4 months expenditure, (2021: £55,233 approximately 6 months expenditure).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

***Nature of governing document***

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board:



K. Jermy

Trustee

25 September 2023

**Independent Examiner's Report to the trustees of St Barnabas Counselling Centre**

I report to the charity trustees on my examination of the financial statements of St Barnabas Counselling Centre for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (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 financial statements of the charity 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 your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Andrew Parker  
Association of Chartered Certified Accountants  
Andrew Parker Associates Ltd  
Unit 7  
Beech Avenue Business Park  
Beech Avenue, Taverham  
Norwich  
NR8 6HW  
25 September 2023

**St Barnabas Counselling Centre**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	4	49,694	75,000	124,694	5,456
Charitable activities	5	71,627	-	71,627	83,033
Other trading activities	6	454	-	454	427
Investments	7	201	-	201	50
Other	8	1,973	-	1,973	2,188
<b>Total</b>		<b>123,949</b>	<b>75,000</b>	<b>198,949</b>	<b>91,154</b>
<b>Expenditure on:</b>					
Charitable activities	9	30,906	-	30,906	22,078
Other	11	124,632	-	124,632	90,032
<b>Total</b>		<b>155,538</b>	<b>-</b>	<b>155,538</b>	<b>112,110</b>
Net gains on investments		-	-	-	-
<b>Net income/(expenditure)</b>	12	<b>(31,589)</b>	<b>75,000</b>	<b>43,411</b>	<b>(20,956)</b>
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>(31,589)</b>	<b>75,000</b>	<b>43,411</b>	<b>(20,956)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(31,589)</b>	<b>75,000</b>	<b>43,411</b>	<b>(20,956)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		79,631	590	80,221	101,177
<b>Total funds carried forward</b>		<b>48,042</b>	<b>75,590</b>	<b>123,632</b>	<b>80,221</b>

**St Barnabas Counselling Centre**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	198,748	91,104
Interest and investment income	201	50
<b>Gross income for the year</b>	<u>198,949</u>	<u>91,154</u>
Expenditure	(154,350)	(110,402)
Depreciation and charges for impairment of fixed assets	(1,188)	(1,708)
<b>Total expenditure for the year</b>	<u>(155,538)</u>	<u>(112,110)</u>
Net income/(expenditure) before tax for the year	43,411	(20,956)
<b>Net income /(expenditure )for the year</b>	<u>43,411</u>	<u>(20,956)</u>

**St Barnabas Counselling Centre****Balance Sheet**

at 31 December 2022

Company No.	02535600	Notes	2022	2021
			£	£
<b>Fixed assets</b>				
Tangible assets	15		-	1,188
				<u>1,188</u>
<b>Current assets</b>				
Debtors	16		2,293	2,080
Cash at bank and in hand			135,780	79,596
			<u>138,073</u>	<u>81,676</u>
<b>Creditors: Amount falling due within one year</b>	17		(14,441)	(2,643)
<b>Net current assets</b>			<u>123,632</u>	<u>79,033</u>
<b>Total assets less current liabilities</b>			<u>123,632</u>	<u>80,221</u>
<b>Net assets excluding pension asset or liability</b>			<u>123,632</u>	<u>80,221</u>
<b>Total net assets</b>			<u>123,632</u>	<u>80,221</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>				
Restricted income funds	18		75,590	590
			<u>75,590</u>	<u>590</u>
<b>Unrestricted funds</b>				
General funds	18		38,042	79,631
Designated funds	18		10,000	-
			<u>48,042</u>	<u>79,631</u>
<b>Total funds</b>			<u>123,632</u>	<u>80,221</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 25 September 2023

And signed on its behalf by:

  
K. Jermyn

Trustee

25 September 2023

**for the year ended 31 December 2022**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds - These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies - Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts - Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities - These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help - The value of any volunteer help received is not included in the accounts.

Investment income - This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets - This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets - This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure - Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds - These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities - These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs - These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure - These are support costs not allocated to a particular activity.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office equipment	25% Straight line
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**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	5,456	-	5,456
Charitable activities	83,033	-	83,033
Other trading activities	427	-	427
Investments	50	-	50
Other	2,188	-	2,188
<b>Total</b>	<u>91,154</u>	<u>-</u>	<u>91,154</u>
<b>Expenditure on:</b>			
Charitable activities	112,078	32	112,110
<b>Total</b>	<u>112,078</u>	<u>32</u>	<u>112,110</u>
<b>Net income</b>	(20,924)	(32)	(20,956)
Transfers between funds	1,619	(1,619)	-
<b>Net income before other gains/(losses)</b>	<u>(19,305)</u>	<u>(1,651)</u>	<u>(20,956)</u>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>(19,305)</u>	<u>(1,651)</u>	<u>(20,956)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	98,936	2,241	101,177
<b>Total funds carried forward</b>	<u>79,631</u>	<u>590</u>	<u>80,221</u>

## 4 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations and legacies	9,694	-	9,694	2,456
Grants from charitable organisations	40,000	75,000	115,000	3,000
	<u>49,694</u>	<u>75,000</u>	<u>124,694</u>	<u>5,456</u>

## Donated goods, facilities and services received

	Total 2022	Total 2021
	£	£
Donations from individuals	9,694	2,456
Grants from charitable organisations	115,000	3,000
	<u>124,694</u>	<u>5,456</u>

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Counselling	71,627	71,627	83,033
	<u>71,627</u>	<u>71,627</u>	<u>83,033</u>

6 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Shop income from sale of donated goods and services	454	454	427
	<u>454</u>	<u>454</u>	<u>427</u>

7 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest receivable on bank deposits	201	201	50
	<u>201</u>	<u>201</u>	<u>50</u>

8 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
CPD and Training	1,973	1,973	2,188
	<u>1,973</u>	<u>1,973</u>	<u>2,188</u>

Expenditure on charitable and other

9 activities

		Total 2022	Total 2021
	£	£	£
Counselling	82,219	82,219	58,347
Staff costs	71,819	71,819	52,263
Governance costs	1,500	1,500	1,500
	<u>155,538</u>	<u>155,538</u>	<u>112,110</u>

10 Analysis of grants

Activity or programme

	Total 2022 £	Total 2021 £
Government grants	-	2,188
	<u>-</u>	<u>2,188</u>

11 Other expenditure

	Unrestricted £	Total 2022 £	Total 2021 £
Employee costs	73,952	73,952	52,856
Premises costs	19,541	19,541	19,179
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,188	1,188	1,708
General administrative costs	26,768	26,768	9,989
Legal and professional costs	3,183	3,183	6,300
	<u>124,632</u>	<u>124,632</u>	<u>90,032</u>

12 Net income/(expenditure) before transfers

	2022 £	2021 £
This is stated after charging:		
Depreciation of owned fixed assets	1,188	1,708
Independent Examiner's fee	1,500	1,500

13 Trustee remuneration and expenses

One or more of the trustees has been paid for administration work in the current or prior periods.

One or more of the trustees has been paid expenses in the current or prior periods.

No trustee was paid for acting as a trustee.

	2022 Number	2021 Number
Number of trustees paid expenses and administration work	1	2
	£	£
Total expenses reimbursed to trustees	159	2,270
Total administration work paid	4,512	4,501

Notes to the Accounts

14 Staff costs

	<b>2022</b>	<b>2021</b>
Salaries and wages	70,209	51,092
Pension costs	1,610	1,171
	<u>71,819</u>	<u>52,263</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Administration	4	4
	<u>4</u>	<u>4</u>

15 Tangible fixed assets

	<b>Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 January 2022	47,817	47,817
At 31 December 2022	<u>47,817</u>	<u>47,817</u>
<b>Depreciation and impairment</b>		
At 1 January 2022	46,629	46,629
Depreciation charge for the year	1,188	1,188
At 31 December 2022	<u>47,817</u>	<u>47,817</u>
<b>Net book values</b>		
At 31 December 2022	-	-
At 31 December 2021	<u>1,188</u>	<u>1,188</u>

16 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	793	580
Prepayments and accrued income	1,500	1,500
	<u>2,293</u>	<u>2,080</u>

17 Creditors:

amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,844	2,445
Other taxes and social security	4,845	-
Other creditors	5,752	198
	<u>14,441</u>	<u>2,643</u>

18 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Bursary fund	590	20,000	-	20,590
Asylum, refugee and migrant	-	55,000	-	55,000
<i>Total</i>	<u>590</u>	<u>75,000</u>	<u>-</u>	<u>75,590</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>				
	79,631	113,949	(155,538)	38,042
<b>Designated funds:</b>				
Ukrainian fund	-	5,000	-	5,000
Asylum, refugee and migrant	-	5,000	-	5,000
<i>Total</i>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Total funds</b>	<u>80,221</u>	<u>198,949</u>	<u>(155,538)</u>	<u>123,632</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Bursary fund

Asylum, refugee and migrant

Designated funds:

Ukrainian fund

Asylum, refugee and migrant

19 Analysis of net assets between funds

	General funds £	Unrestricted funds Designated £	Restricted funds £	Total £
Net current assets	38,042	10,000	75,590	123,632
	<u>38,042</u>	<u>10,000</u>	<u>75,590</u>	<u>123,632</u>

20 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	79,596	56,184	135,780
	<u>79,596</u>	<u>56,184</u>	<u>135,780</u>
Net debt	<u>79,596</u>	<u>56,184</u>	<u>135,780</u>

21 Commitments

*Pension commitments*

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>1,610</u>	<u>1,171</u>

22 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.