

**St Barnabas Counselling Centre**

**Charity No. 1000797**

**Company No. 02535600**

**Trustees' Report and Unaudited Accounts**

**31 December 2024**

**St Barnabas Counselling Centre**

**Contents**

|  | Pages    |
|--|----------|
| Trustees' Annual Report                    | 2 to 3   |
| Independent Examiner's Report              | 4        |
| Statement of Financial Activities          | 5        |
| Summary Income and Expenditure Account     | 6        |
| Balance Sheet                              | 7        |
| Statement of Cash flows                    | 8        |
| Notes to the Accounts                      | 9 to 17  |
| Detailed Statement of Financial Activities | 18 to 19 |

**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 2024.

**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. Brown  
S.R. Clissitt  
K. Jermyn  
J. Simpson  
P.V. Threadkell

**Accountants**

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

**St Barnabas Counselling Centre**

**Trustees Annual Report**

**OBJECTIVES AND ACTIVITIES**

2024 has been a year of consolidation for St Barnabas Counselling Centre. After establishing multiple new contracts to tend to new client groups with increasing clinical complexities, we have needed to take stock and affirm the positive work we have been doing.

The second year of the Norwich University of the Arts contract has gone well with more students accessing our provision. Though we have no formal contract with the University of East Anglia, we continue to welcome students who are signposted from their student support services and the University of Sanctuary team.

Our counselling service for clients of asylum seeker, refugee and migrant backgrounds has continued to incrementally grow as we have carried out more proactive engagement sessions in the community. One example being a psychoeducation session on mental health and wellbeing and how counselling can help migrant mothers at a local mums and babies group.

More of our counsellors are building confidence in this area which requires much skill and sensitivity. They work systemically, relationally and are trauma informed in their approach - using interpreters and advocating where required. We continue to provide specialist clinical supervision groups to support this work and promote best practice. We are proud to have also been granted 'sanctuary status' under the City of Sanctuary Health Stream for the work we are doing in this arena.

A number of counsellors have moved on into private practice, so recruitment of new trainees and qualified therapists continues to feature as an ongoing part of our work. We also carried out in-depth consultation with all of our key stakeholders to develop a robust 5 year strategic plan which has now been posted on our website. In 2024, we delivered 3988 sessions, constituting a 2.5% rise from last year. We continue to be a vibrant, professional low cost counselling service - proud to be serving our community.

Policy on reserves

The Trustees wish to maintain approximately six months expenditure in reserves. At the end of the year free reserves amounted to £68,635 - approximately four months expenditure (2023: £60,494 approximately six months expenditure).

Signed on behalf of the board

K. Jermyn   
Trustee

04 July 2025

**St Barnabas Counselling Centre**

**Independent Examiners Report**

**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 2024.

**Responsibilities and basis of report**

As the charity's 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 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:

- 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 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 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

04 July 2025

**St Barnabas Counselling Centre****Statement of Financial Activities****for the year ended 31 December 2024**

|   |              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total funds<br>2024<br>£ | Total funds<br>2023<br>£ |
|---|--------------|------------------------------------|----------------------------------|--------------------------|--------------------------|
|   | <b>Notes</b> |                                    |                                  |                          |                          |
| <b>Income and endowments from:</b>                          |              |                                    |                                  |                          |                          |
| Donations and legacies                                      | 4            | 72,073                             | 23,000                           | 95,073                   | 28,470                   |
| Charitable activities                                       | 5            | 92,343                             | -                                | 92,343                   | 91,000                   |
| Other trading activities                                    | 6            | 3,941                              | -                                | 3,941                    | 623                      |
| Investments   | 7            | 2,620                              | -                                | 2,620                    | 1,578                    |
| Other   | 8            | 1,700                              | -                                | 1,700                    | 1,215                    |
| <b>Total</b>  |              | <b>172,677</b>                     | <b>23,000</b>                    | <b>195,677</b>           | <b>122,886</b>           |
| <b>Expenditure on:</b>                                      |              |                                    |                                  |                          |                          |
| Charitable activities                                       | 9            | 24,478                             | 7,012                            | 31,490                   | 21,343                   |
| Other   | 10           | 140,058                            | -                                | 140,058                  | 126,967                  |
| <b>Total</b>  |              | <b>164,536</b>                     | <b>7,012</b>                     | <b>171,548</b>           | <b>148,310</b>           |
| Net gains on investments                                    |              | -                                  | -                                | -                        | -                        |
| <b>Net income/(expenditure)</b>                             | 11           | <b>8,141</b>                       | <b>15,988</b>                    | <b>24,129</b>            | <b>(25,424)</b>          |
| Transfers between funds                                     |              | -                                  | -                                | -                        | -                        |
| <b>Net income/(expenditure) before other gains/(losses)</b> |              | <b>8,141</b>                       | <b>15,988</b>                    | <b>24,129</b>            | <b>(25,424)</b>          |
| <b>Other gains and losses</b>                               |              |                                    |                                  |                          |                          |
| <b>Net movement in funds</b>                                |              | <b>8,141</b>                       | <b>15,988</b>                    | <b>24,129</b>            | <b>(25,424)</b>          |
| <b>Reconciliation of funds:</b>                             |              |                                    |                                  |                          |                          |
| Total funds brought forward                                 |              | 60,494                             | 37,714                           | 98,208                   | 123,632                  |
| <b>Total funds carried forward</b>                          |              | <b>68,635</b>                      | <b>53,702</b>                    | <b>122,337</b>           | <b>98,208</b>            |

**St Barnabas Counselling Centre****Summary Income and Expenditure Account****for the year ended 31 December 2024**

|  | <b>2024</b>          | <b>2023</b>            |
|--|----------------------|------------------------|
|  | <b>£</b>             | <b>£</b>               |
| Income   | 193,057              | 121,308                |
| Interest and investment income                             | 2,620                | 1,578                  |
| <b>Gross income for the year</b>                           | <u>195,677</u>       | <u>122,886</u>         |
| Expenditure  | 171,013              | 148,310                |
| Depreciation and charges for<br>impairment of fixed assets | 535                  | -                      |
| <b>Total expenditure for the year</b>                      | <u>171,548</u>       | <u>148,310</u>         |
| Net income/(expenditure) before tax<br>for the year        | 24,129               | (25,424)               |
| <b>Net income /(expenditure )for the year</b>              | <u><u>24,129</u></u> | <u><u>(25,424)</u></u> |

**St Barnabas Counselling Centre**

**Balance Sheet**

**at 31 December 2024**

| <b>Company No.</b>              | <b>20253600</b>  | <b>Notes</b> | <b>2024</b>           | <b>2023</b>          |
|---------------------------------|--|--------------|-----------------------|----------------------|
|                                 |  |              | <b>£</b>              | <b>£</b>             |
| <b>Fixed assets</b>             |  |              |                       |                      |
|                                 | Tangible assets  | 14           | 2,138                 | -                    |
|                                 |  |              | <u>2,138</u>          | <u>-</u>             |
| <b>Current assets</b>           |  |              |                       |                      |
|                                 | Debtors  | 15           | 3,633                 | 12,464               |
|                                 | Cash at bank and in hand                               |              | 121,257               | 93,666               |
|                                 |  |              | <u>124,890</u>        | <u>106,130</u>       |
|                                 | <b>Creditors: Amount falling due within one year</b>   | 16           | (4,691)               | (7,922)              |
|                                 | <b>Net current assets</b>                              |              | <u>120,199</u>        | <u>98,208</u>        |
|                                 | <b>Total assets less current liabilities</b>           |              | <u>122,337</u>        | <u>98,208</u>        |
|                                 | <b>Net assets excluding pension asset or liability</b> |              | <u>122,337</u>        | <u>98,208</u>        |
|                                 | <b>Total net assets</b>                                |              | <u><u>122,337</u></u> | <u><u>98,208</u></u> |
| <b>The funds of the charity</b> |  |              |                       |                      |
|                                 | <b>Restricted funds</b>                                | 17           |                       |                      |
|                                 | Restricted income funds                                |              | 53,702                | 37,714               |
|                                 |  |              | <u>53,702</u>         | <u>37,714</u>        |
|                                 | <b>Unrestricted funds</b>                              | 17           |                       |                      |
|                                 | General funds  |              | 68,635                | 60,494               |
|                                 |  |              | <u>68,635</u>         | <u>60,494</u>        |
|                                 | <b>Reserves</b>  | 17           |                       |                      |
|                                 | <b>Total funds</b>                                     |              | <u><u>122,337</u></u> | <u><u>98,208</u></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 2024 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 04 July 2025

And signed on its behalf by:

*Karl Jermyn*

K. Jermyn

Trustee

04 July 2025

**St Barnabas Counselling Centre****Statement of Cash flows**

for the year ended 31 December 2024

|   | <b>2024</b>    | <b>2023</b>     |
|---|----------------|-----------------|
|   | <b>£</b>       | <b>£</b>        |
| <b>Cash flows from operating activities</b>                           |                |                 |
| <b>Net income/(expenditure) per Statement of Financial Activities</b> | 24,129         | (25,424)        |
| <b>Adjustments for:</b>   |                |                 |
| Depreciation of property, plant and equipment                         | 535            | -               |
| Dividends, interest and rents from investments                        | (4,320)        | (2,793)         |
| Decrease/(Increase) in trade and other receivables                    | 8,831          | (10,171)        |
| Decrease in trade and other payables                                  | (3,231)        | (6,519)         |
| <b>Net cash provided by/(used in) operating activities</b>            | <u>25,944</u>  | <u>(44,907)</u> |
| <b>Cash flows from investing activities</b>                           |                |                 |
| Payments for property, plant and equipment                            | (2,673)        | -               |
| Dividends, interest and rents from investments                        | 4,320          | 2,793           |
| <b>Net cash from investing activities</b>                             | <u>1,647</u>   | <u>2,793</u>    |
| <b>Net cash from financing activities</b>                             | <u>-</u>       | <u>-</u>        |
| <b>Net increase/(decrease) in cash and cash equivalents</b>           | 27,591         | (42,114)        |
| <b>Cash and cash equivalents at the beginning of the year</b>         | 93,666         | 135,780         |
| <b>Cash and cash equivalents at the end of the year</b>               | <u>121,257</u> | <u>93,666</u>   |
| <b>Components of cash and cash equivalents</b>                        |                |                 |
| Cash and bank balances  | 121,257        | 93,666          |
|   | <u>121,257</u> | <u>93,666</u>   |

**St Barnabas Counselling Centre****Notes to the Accounts****for the year ended 31 December 2024****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.  |

**St Barnabas Counselling Centre****Notes to the Accounts****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 exempt from corporation tax on its charitable activities.

**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 |
|------------------|-------------------|

**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.

## **St Barnabas Counselling Centre**

### **Notes to the Accounts**

#### **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.

#### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

#### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### **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.

**St Barnabas Counselling Centre**

**Notes to the Accounts**

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

|   | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total funds<br/>2023<br/>£</b> |
|---|--|--|-----------------------------------|
| <b>Income and endowments from:</b>            |  |  |                                   |
| Donations and legacies                        | 18,470                                       | 10,000                                     | 28,470                            |
| Charitable activities                         | 91,000                                       | -  | 91,000                            |
| Other trading activities                      | 623  | -  | 623                               |
| Investments                                   | 1,578  | -  | 1,578                             |
| Other   | 1,215  | -  | 1,215                             |
| <b>Total</b>                                  | <b>112,886</b>                               | <b>10,000</b>                              | <b>122,886</b>                    |
| <b>Expenditure on:</b>                        |  |  |                                   |
| Charitable activities                         | 21,343                                       | -  | 21,343                            |
| Other   | 126,967                                      | -  | 126,967                           |
| <b>Total</b>                                  | <b>148,310</b>                               | <b>-</b>                                   | <b>148,310</b>                    |
| <b>Net income</b>                             | <b>(35,424)</b>                              | <b>10,000</b>                              | <b>(25,424)</b>                   |
| Transfers between funds                       | 47,876                                       | (47,876)                                   | -                                 |
| <b>Net income before other gains/(losses)</b> | <b>12,452</b>                                | <b>(37,876)</b>                            | <b>(25,424)</b>                   |
| <b>Other gains and losses:</b>                |  |  |                                   |
| <b>Net movement in funds</b>                  | <b>12,452</b>                                | <b>(37,876)</b>                            | <b>(25,424)</b>                   |
| <b>Reconciliation of funds:</b>               |  |  |                                   |
| Total funds brought forward                   | 48,042                                       | 75,590                                     | 123,632                           |
| <b>Total funds carried forward</b>            | <b>60,494</b>                                | <b>37,714</b>                              | <b>98,208</b>                     |

**St Barnabas Counselling Centre**

**Notes to the Accounts**

**4 Income from donations and legacies**

|                                      | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--------------------------------------|---------------------|-------------------|-----------------------|-----------------------|
|                                      | <b>£</b>            | <b>£</b>          | <b>£</b>              | <b>£</b>              |
| Donations from individuals           | 8,059               | -                 | 8,059                 | 6,055                 |
| Grants from charitable organisations | 57,000              | 23,000            | 80,000                | 22,415                |
| Gift aid                             | 7,014               | -                 | 7,014                 | -                     |
|                                      | <u>72,073</u>       | <u>23,000</u>     | <u>95,073</u>         | <u>28,470</u>         |

**Donated goods, facilities and services received**

|                                      | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--------------------------------------|-----------------------|-----------------------|
|                                      | <b>£</b>              | <b>£</b>              |
| Donations from individuals           | 15,073                | 6,055                 |
| Grants from charitable organisations | 80,000                | 22,415                |
|                                      | <u>95,073</u>         | <u>28,470</u>         |

**5 Income from charitable activities**

|             | <b>Unrestricted</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|-------------|---------------------|-----------------------|-----------------------|
|             | <b>£</b>            | <b>£</b>              | <b>£</b>              |
| Counselling | 92,343              | 92,343                | 91,000                |
|             | <u>92,343</u>       | <u>92,343</u>         | <u>91,000</u>         |

**6 Income from other trading activities**

|   | <b>Unrestricted</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---|---------------------|-----------------------|-----------------------|
|   | <b>£</b>            | <b>£</b>              | <b>£</b>              |
| Shop income from sale of donated goods and services | 972                 | 972                   | 623                   |
| Garden party income                                 | 2,969               | 2,969                 | -                     |
|   | <u>3,941</u>        | <u>3,941</u>          | <u>623</u>            |

**7 Income from investments**

|                                      | <b>Unrestricted</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--------------------------------------|---------------------|-----------------------|-----------------------|
|                                      | <b>£</b>            | <b>£</b>              | <b>£</b>              |
| Interest receivable on bank deposits | 2,620               | 2,620                 | 1,578                 |
|                                      | <u>2,620</u>        | <u>2,620</u>          | <u>1,578</u>          |

**St Barnabas Counselling Centre**

**Notes to the Accounts**

**8 Other income**

|                  | <b>Unrestricted</b> | <b>Total</b> | <b>Total</b> |
|------------------|---------------------|--------------|--------------|
|                  |                     | <b>2024</b>  | <b>2023</b>  |
|                  | <b>£</b>            | <b>£</b>     | <b>£</b>     |
| CPD and Training | 1,700               | 1,700        | 1,215        |
|                  | <u>1,700</u>        | <u>1,700</u> | <u>1,215</u> |

**9 Expenditure on charitable activities**

|   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>  | <b>Total</b>  |
|---|---------------------|-------------------|---------------|---------------|
|   |                     |                   | <b>2024</b>   | <b>2023</b>   |
|   | <b>£</b>            | <b>£</b>          | <b>£</b>      | <b>£</b>      |
| <i>Expenditure on charitable activities</i> |                     |                   |               |               |
| Supervision                                 | 10,743              | -                 | 10,743        | 13,518        |
| Out of hours                                | 8,345               | 7,012             | 15,357        | 2,145         |
| Corporate costs                             | 5,390               | -                 | 5,390         | 5,680         |
| <i>Governance costs</i>                     |                     |                   |               |               |
|   | <u>24,478</u>       | <u>7,012</u>      | <u>31,490</u> | <u>21,343</u> |

**10 Other expenditure**

|   | <b>Unrestricted</b> | <b>Total</b>   | <b>Total</b>   |
|---|---------------------|----------------|----------------|
|   |                     | <b>2024</b>    | <b>2023</b>    |
|   | <b>£</b>            | <b>£</b>       | <b>£</b>       |
| Employee costs  | 90,437              | 90,437         | 65,306         |
| Motor and travel costs  | 1,629               | 1,629          | 4,104          |
| Premises costs  | 19,427              | 19,427         | 22,964         |
| Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets | 535                 | 535            | -              |
| General administrative costs  | 23,200              | 23,200         | 21,410         |
| Legal and professional costs  | 4,830               | 4,830          | 13,183         |
|   | <u>140,058</u>      | <u>140,058</u> | <u>126,967</u> |

**11 Net income/(expenditure) before transfers**

|                                    | <b>2024</b> | <b>2023</b> |
|------------------------------------|-------------|-------------|
|                                    | <b>£</b>    | <b>£</b>    |
| This is stated after charging:     |             |             |
| Depreciation of owned fixed assets | 535         | -           |

**12 Trustee remuneration and expenses**

|  | <b>2024</b>   | <b>2023</b>   |
|--|---------------|---------------|
|  | <b>Number</b> | <b>Number</b> |

The nature of the reimbursed expenses      No payments were made trustees in 2024 (2023 - nil).

**St Barnabas Counselling Centre****Notes to the Accounts****13 Staff costs**

|                       | <b>2024</b>   | <b>2023</b>   |
|-----------------------|---------------|---------------|
| Salaries and wages    | 84,211        | 57,126        |
| Social security costs | 825           | -             |
| Pension costs         | 1,654         | 1,523         |
|                       | <u>86,690</u> | <u>58,649</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>2024</b>   | <b>2023</b>   |
|----------------|---------------|---------------|
|                | <b>Number</b> | <b>Number</b> |
| Administration | 5             | 4             |
|                | <u>5</u>      | <u>4</u>      |

**14 Tangible fixed assets**

|  | <b>Office<br/>equipment</b> | <b>Total</b>  |
|--|-----------------------------|---------------|
|  | <b>£</b>                    | <b>£</b>      |
| <b>Cost or revaluation</b>             |                             |               |
| At 1 January 2024                      | 47,817                      | 47,817        |
| Additions                              | 2,673                       | 2,673         |
| At 31 December 2024                    | <u>50,490</u>               | <u>50,490</u> |
| <b>Depreciation and<br/>impairment</b> |                             |               |
| At 1 January 2024                      | 47,817                      | 47,817        |
| Depreciation charge for the<br>year    | 535                         | 535           |
| At 31 December 2024                    | <u>48,352</u>               | <u>48,352</u> |
| <b>Net book values</b>                 |                             |               |
| At 31 December 2024                    | <u>2,138</u>                | <u>2,138</u>  |
| At 31 December 2023                    | <u>-</u>                    | <u>-</u>      |

**15 Debtors**

|                                | <b>2024</b>  | <b>2023</b>   |
|--------------------------------|--------------|---------------|
|                                | <b>£</b>     | <b>£</b>      |
| Trade debtors                  | -            | 10,964        |
| Other debtors                  | 633          | -             |
| Prepayments and accrued income | 3,000        | 1,500         |
|                                | <u>3,633</u> | <u>12,464</u> |

**16 Creditors:**

amounts falling due within one year

|                                 | <b>2024</b>  | <b>2023</b>  |
|---------------------------------|--------------|--------------|
|                                 | <b>£</b>     | <b>£</b>     |
| Trade creditors                 | 4,329        | 6,292        |
| Other taxes and social security | -            | 1,353        |
| Other creditors                 | 362          | 277          |
|                                 | <u>4,691</u> | <u>7,922</u> |

**St Barnabas Counselling Centre**

**Notes to the Accounts**

**17 Movement in funds**

|   | At 1 January<br>2024 | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31<br>December<br>2024<br>£ |
|---|----------------------|--|----------------------------|--------------------------------|
| <b>Restricted funds:</b>                                    |                      |  |                            |                                |
| <b>Restricted income funds:</b>                             |                      |  |                            |                                |
| Alan Boswell - Bursary fund                                 | 12,006               | -  | -                          | 12,006                         |
| Norwich Charitable trust fund (Asylum, refugee and migrant) | 25,708               | 20,000   | (7,012)                    | 38,696                         |
| Snellings   | -                    | 3,000  | -                          | 3,000                          |
| <i>Total</i>  | <u>37,714</u>        | <u>23,000</u>  | <u>(7,012)</u>             | <u>53,702</u>                  |
| <b>Unrestricted funds:</b>                                  |                      |  |                            |                                |
| <b>General funds</b>  | 60,494               | 172,677  | (164,536)                  | 68,635                         |
| <b>Total funds</b>  | <u><u>98,208</u></u> | <u><u>195,677</u></u>  | <u><u>(171,548)</u></u>    | <u><u>122,337</u></u>          |

Purposes and restrictions in relation to the funds:

Restricted funds:

|   |   |
|---|---|
| Alan Boswell - Bursary fund                                 | Alan Boswell is restricted to offering bursaries to clients who can not contribute a minimum of £18 per session.  |
| Norwich Charitable trust fund (Asylum, refugee and migrant) | Norwich Charitable Trust is restricted to costs related to ARM client work (clients with Asylum, Refugee or Migrant status), costs such as counsellor expenses, interpreting fees, supervision costs. |
| Snellings   | Snellings is restricted to providing income for the charities garden party in celebration of their 50th year.   |

**18 Analysis of net assets between funds**

|                    | Unrestricted<br>funds<br>£ | Total<br>£            |
|--------------------|----------------------------|-----------------------|
| Fixed assets       | 2,138                      | 2,138                 |
| Net current assets | 120,199                    | 120,199               |
|                    | <u><u>122,337</u></u>      | <u><u>122,337</u></u> |

**St Barnabas Counselling Centre**

**Notes to the Accounts**

**19 Reconciliation of net debt**

|                           | <b>At 1 January<br/>2024</b> | <b>Cash flows</b> | <b>At 31<br/>December<br/>2024</b> |
|---------------------------|------------------------------|-------------------|------------------------------------|
|                           | <b>£</b>                     | <b>£</b>          | <b>£</b>                           |
| Cash and cash equivalents | 93,666                       | 27,591            | 121,257                            |
|                           | <u>93,666</u>                | <u>27,591</u>     | <u>121,257</u>                     |
| Net debt                  | <u>93,666</u>                | <u>27,591</u>     | <u>121,257</u>                     |

**20 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

|                                    | <b>2024</b>                   | <b>2024</b>  | <b>2023</b>                   | <b>2023</b>  |
|------------------------------------|-------------------------------|--------------|-------------------------------|--------------|
|                                    | <b>Land and<br/>buildings</b> | <b>Other</b> | <b>Land and<br/>buildings</b> | <b>Other</b> |
|                                    | <b>£</b>                      | <b>£</b>     | <b>£</b>                      | <b>£</b>     |
| Operating leases with expiry date: |                               |              |                               |              |

***Pension commitments***

|   | <b>2024</b>  | <b>2023</b>  |
|---|--------------|--------------|
|   | <b>£</b>     | <b>£</b>     |
| The pension cost charge to the company amounted to: | <u>1,654</u> | <u>1,523</u> |

**21 Related party disclosures**

***Controlling party***

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

**St Barnabas Counselling Centre****Detailed Statement of Financial Activities****for the year ended 31 December 2024**

|  | Unrestricte<br>d funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total funds<br>2024<br>£ | Total funds<br>2023<br>£ |
|--|-------------------------------------|----------------------------------|--------------------------|--------------------------|
| <b>Income and endowments from:</b>                   |                                     |                                  |                          |                          |
| Donations and legacies                               |                                     |                                  |                          |                          |
| Donations from individuals                           | 8,059                               | -                                | 8,059                    | 6,055                    |
| Grants from charitable organisations                 | 57,000                              | 23,000                           | 80,000                   | 22,415                   |
| Gift aid   | 7,014                               | -                                | 7,014                    | -                        |
|  | <u>72,073</u>                       | <u>23,000</u>                    | <u>95,073</u>            | <u>28,470</u>            |
| Charitable activities                                |                                     |                                  |                          |                          |
| Counselling  | 92,343                              | -                                | 92,343                   | 91,000                   |
|  | <u>92,343</u>                       | <u>-</u>                         | <u>92,343</u>            | <u>91,000</u>            |
| Other trading activities                             |                                     |                                  |                          |                          |
| Shop income from sale of donated goods and services  | 972                                 | -                                | 972                      | 623                      |
| Garden party income                                  | 2,969                               | -                                | 2,969                    | -                        |
|  | <u>3,941</u>                        | <u>-</u>                         | <u>3,941</u>             | <u>623</u>               |
| Investments  |                                     |                                  |                          |                          |
| Interest receivable on bank deposits                 | 2,620                               | -                                | 2,620                    | 1,578                    |
|  | <u>2,620</u>                        | <u>-</u>                         | <u>2,620</u>             | <u>1,578</u>             |
| Other  |                                     |                                  |                          |                          |
| CPD and Training                                     | 1,700                               | -                                | 1,700                    | 1,215                    |
|  | <u>1,700</u>                        | <u>-</u>                         | <u>1,700</u>             | <u>1,215</u>             |
| <b>Total income and endowments</b>                   | <b>172,677</b>                      | <b>23,000</b>                    | <b>195,677</b>           | <b>122,886</b>           |
| <b>Expenditure on:</b>                               |                                     |                                  |                          |                          |
| Charitable activities                                |                                     |                                  |                          |                          |
| Supervision  | 10,743                              | -                                | 10,743                   | 13,518                   |
| Out of hours   | 8,345                               | 7,012                            | 15,357                   | 2,145                    |
| Corporate costs                                      | 5,390                               | -                                | 5,390                    | 5,680                    |
|  | <u>24,478</u>                       | <u>7,012</u>                     | <u>31,490</u>            | <u>21,343</u>            |
| <b>Total of expenditure on charitable activities</b> | <b>24,478</b>                       | <b>7,012</b>                     | <b>31,490</b>            | <b>21,343</b>            |
| Employee costs                                       |                                     |                                  |                          |                          |
| Salaries/wages                                       | 84,211                              | -                                | 84,211                   | 57,126                   |
| Employer's NIC                                       | 825                                 | -                                | 825                      | -                        |
| Pension costs  | 1,654                               | -                                | 1,654                    | 1,523                    |
| Staff training                                       | 3,253                               | -                                | 3,253                    | 6,523                    |
| Staff welfare  | 494                                 | -                                | 494                      | 134                      |
|  | <u>90,437</u>                       | <u>-</u>                         | <u>90,437</u>            | <u>65,306</u>            |
| Motor and travel costs                               |                                     |                                  |                          |                          |

**St Barnabas Counselling Centre****Detailed Statement of Financial Activities**

|   |                |               |                |                 |
|---|----------------|---------------|----------------|-----------------|
| Travel and subsistence  | 1,629          | -             | 1,629          | 4,104           |
|   | <u>1,629</u>   | <u>-</u>      | <u>1,629</u>   | <u>4,104</u>    |
| Premises costs  |                |               |                |                 |
| Rent  | 16,500         | -             | 16,500         | 19,950          |
| Light, heat and power   | 2,927          | -             | 2,927          | 3,014           |
|   | <u>19,427</u>  | <u>-</u>      | <u>19,427</u>  | <u>22,964</u>   |
| General administrative costs,<br>including depreciation and<br>amortisation |                |               |                |                 |
| Depreciation of Office equipment  | 535            | -             | 535            | -               |
| Bad debts   | -              | -             | -              | 404             |
| Equipment repairs and<br>maintenance  | 9,400          | -             | 9,400          | 9,314           |
| General insurances  | 2,163          | -             | 2,163          | 2,533           |
| Software, IT support and related<br>costs                                   | -              | -             | -              | 254             |
| Stationery and printing   | 5,682          | -             | 5,682          | 5,963           |
| Sundry expenses   | 5,955          | -             | 5,955          | 2,892           |
| Telephone, fax and broadband  | -              | -             | -              | 50              |
|   | <u>23,735</u>  | <u>-</u>      | <u>23,735</u>  | <u>21,410</u>   |
| Legal and professional costs  |                |               |                |                 |
| Accountancy and bookkeeping   | 2,838          | -             | 2,838          | 2,001           |
| Other legal and professional<br>costs                                       | 1,992          | -             | 1,992          | 11,182          |
|   | <u>4,830</u>   | <u>-</u>      | <u>4,830</u>   | <u>13,183</u>   |
| <b>Total of expenditure of other costs</b>                                  | <u>140,058</u> | <u>-</u>      | <u>140,058</u> | <u>126,967</u>  |
| <b>Total expenditure</b>  | <u>164,536</u> | <u>7,012</u>  | <u>171,548</u> | <u>148,310</u>  |
| Net gains on investments  | -              | -             | -              | -               |
|   | <u>8,141</u>   | <u>15,988</u> | <u>24,129</u>  | <u>(25,424)</u> |
| <b>Net income/(expenditure)</b>   |                |               |                |                 |
| <b>Net income/(expenditure) before<br/>other gains/(losses)</b>             | <u>8,141</u>   | <u>15,988</u> | <u>24,129</u>  | <u>(25,424)</u> |
| Other Gains   | -              | -             | -              | -               |
|   | <u>8,141</u>   | <u>15,988</u> | <u>24,129</u>  | <u>(25,424)</u> |
| <b>Net movement in funds</b>  |                |               |                |                 |
| <b>Reconciliation of funds:</b>   |                |               |                |                 |
| Total funds brought forward   | 60,494         | 37,714        | 98,208         | 123,632         |
| <b>Total funds carried forward</b>  | <u>68,635</u>  | <u>53,702</u> | <u>122,337</u> | <u>98,208</u>   |