

**REGISTERED COMPANY NUMBER: 03242075 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1052264**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**  
**FOR**  
**CHICHESTER COUNSELLING SERVICES**

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**CHICHESTER COUNSELLING SERVICES**  
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**FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 September 2023 to 28 February 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Principal activities and charitable objects**

The principal activities and charitable objects of the company in the year under review were to provide counselling and the training of counsellors in West Sussex and Hampshire.

**Public benefit**

Chichester Counselling Services (CCS) fills a critical gap in the provision of counselling and psychological therapy in the surrounding areas of West Sussex and East Hampshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. Unlike some other counselling services, we work with clients for as long as they wish within a three-year counselling agreement. This enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**ACHIEVEMENTS AND PERFORMANCE**

The difficulties reported in the 2023 Trustee Report continued to worsen during the current reporting period. Trainer and counsellor resignations over the previous 18 months had led to a progressive reduction in the delivery capacity of the organisation, and therefore a reduction in income. In addition, problems with training delivery had created a need for remedial catchup actions, at increased cost.

By July 2024 it became clear to the Board that drastic action was required to address the problems, which by that point threatened the ongoing viability of the organisation. Action was taken by the Board to address management issues, and over the next few months key members of the exec team left CCS. An Interim CEO was brought in to stabilise the organisation, which he did with considerable success, but despite that, by the Autumn of 2024 the charity was operating at a loss and was forecast to run out of cash in August 2025. At that point, the Board recognised that, if action was not taken, this would lead to insolvency, possibly as early as the end of March 2025, once debts and redundancy payments were accounted for. The course of action recommended by the Interim CEO was to seek a merger with an organisation with the financial resources required to sustain and rebuild the delivery of services in the CCS geographical area. Negotiations were underway for three months for a merger with another counselling charity, but these negotiations were ultimately unsuccessful.

At this point, with CCS faced with imminent closure, decisive action had to be taken to reduce costs to the bone. This was achieved by a limited redundancy programme, supplemented by generous offers by a number of key staff members to move to 'volunteer' status. This would enable CCS to continue long enough to ensure that the then-current trainees could complete their course, followed by an orderly closure of the organisation in September 2025.

In addition, the cost reductions bought some breathing space, giving time for a team of management and committed current and former counsellors, with Board support, to explore ways to restart training income and to raise significant external funds. It is gratifying to report that this initiative has achieved a considerable amount of success and CCS can now look forward to a viable future, as we rebuild capability and restore the organisation's finances. Since the end of the reporting period, a considerable transformation in the financial position has been achieved due to the hard work of members of CCS, led by our recently appointed Interim CEO, Rob Abbott.

Since the year end, the charity has generated over £81,000 of grant income and a further £50,000 is pledged to be received in 2026. The charity continues its fundraising activities, and in September 2025, the certificate year training course resumed. It is anticipated that this will lead to the running of the diploma course and it is hopeful that another certificate year will run from September 2026. Throughout this period, a gratifyingly high level of goodwill the organisation was demonstrated by current and previous counsellors and students, boosting the Board's confidence in the future of CCS.

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**FINANCIAL REVIEW**

**Performance**

In April 2025, the accounting reference period was extended by 6 months to allow for further consolidation after a period of high staff turnover, difficulties in finding training staff, and a high level of Trustee turnover. The figures stated below are for the 18-month period from 1st September 2023 to 28th February 2025 whilst the comparative figures for year end 2023 are for a 12-month period. In this respect, the figures are not directly comparable.

Total income for the 18-month period was £194,603 (£228,915 2023). Income from training was £84,925 (£134,218 2023). Income from counselling was £100,208 (£78,652 2023). During the period other income was £372 (£150 2023) and £7,869 (£2,310 2023) was received from bank interest. The organisation received external donations totalling £1,229 (£13,585 2023).

Total expenditure for the 18-month period was £400,026 (£232,699 2023). The direct and other counselling costs were £101,605 (£65,228 2023). The direct and other training costs were £91,529 (£82,537 2023). The management salaries and consultancy costs were £99,642 (£48,788 2023).

The recovery process is now well underway, but during the reporting year income was down because of limited income from training and at the same time costs were up because of remedial activities following poor training delivery, plus restructuring costs. The outcome was a deficit for the year of £205,423 (£3,784 2023).

**Reserves policy**

Chichester Counselling Services relies on income from Counselling and Training services to cover other operating and overhead costs. Any shortfall between income generation from activities and indirect costs and overheads is reduced by external grants and donations (donations and legacies) received which are not guaranteed year on year. For these reasons, the Trustees consider that unrestricted reserves equivalent to twelve months operating overhead cost should constitute their Reserves Policy.

Under the reserves policy, Unrestricted Reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, whereas Restricted Reserves may only be expended on the activities and objects specified by the donor. The Development Fund contains unrestricted funds retained for the purpose of charitable activities.

Because of the performance issues experienced during the reporting period, the agreed reserves policy is not currently being met. On the basis of current forecasts, we believe we are on course to satisfy our reserve policy again within two to three years.

**Going concern**

On the basis of cash flow projections, incorporating what we believe are realistic estimates of income and costs from planned training, counselling and fundraising activities, and following an analysis of the consequences of under-performance in any of those areas, the trustees are confident that CCS can be regarded as a going concern over the next 12 months.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 organisation is a charitable company limited by guarantee, incorporated on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

During the period, there was a significant change to the composition of the Board with a number of new trustees joining but also leaving.

The power to appoint new trustees is vested in the existing Board. When a vacancy arises, or the trustees determine that additional skills are required on the board, the need for a new trustee is identified and a suitable candidate sought. The Board reviews the skills, knowledge, and experience of the existing trustees to identify any gaps and prepares a role description for the position.

Chris Deacon was appointed Chair of Trustees during the period.

The Board of Trustees meets at least four times a year. The trustees are elected at the Annual General Meeting of the charity. The executive management team reports to the Trust Board via the Chief Executive.

**EXECUTIVE MANAGEMENT TEAM**

Day-to-day management of the charity is delegated by the trustees to an executive management team, comprising:

Chief Executive

Guy Pink (resigned 19 August 2024)

Paul Richards (Interim) (appointed 12 August 2024, resigned 19 February 2025)

Rob Abbott (Interim) (appointed as Centre Manager 2 December 2024, as Interim CEO 1 July 2025)

Training Manager

Shelley Lamprell-Josephs (resigned 16 July 2024)

Caroline Betterton (appointed 1 September 2024, resigned 30 June 2025)

Sam Wright and Sally Knight (appointed 1 July 2025)

Counselling Manager

Raff Knight (resigned 10 March 2025)

Tracy Ancell (appointed 1 July 2025)

Finance Manager

Ailsa Burkimsher (appointed 9 November 2023, resigned 7 July 2025)

Claire Stickings (appointed 7 July 2025)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03242075 (England and Wales)

**Registered Charity number**

1052264

**Registered office**

106-108 The Hornet

Chichester

West Sussex

PO19 7JR

**Trustees**

Dr R Jackson

Dr K O'Shea

Ms J Anderson (resigned 8/12/2023)

Ms E A Allchurch (resigned 4/12/2023)

G J Slay

C Deacon (appointed 23/4/2024)

Ms S J Cross (appointed 11/6/2024) (resigned 28/11/2024)

Ms A Backhouse (appointed 1/11/2025)

Ms A Jenovari Brown (appointed 1/11/2025)

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

C Deacon

**Independent Examiner**

Sam Ede BFP FCA FCCA  
Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

**Principal Bankers**

Barclays Bank Plc  
74-75 East Street  
Chichester  
West Sussex  
PO19 1HR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:

C Deacon - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHICHESTER COUNSELLING SERVICES**

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### **Independent examiner's report to the trustees of Chichester Counselling Services ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 September 2023 to 28 February 2025.

#### **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 accounts 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 your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Sam Ede BFP FCA FCCA

Lewis Brownlee (Chichester) Limited  
Chartered Accountants  
Appledram Barns  
Birdham Road  
Chichester  
West Sussex  
PO20 7EQ

27 November 2025

**CHICHESTER COUNSELLING SERVICES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

|                                    |              | Period<br>1/9/23<br>to<br>28/2/25<br>Unrestricted<br>fund<br>£ | Year Ended<br>31/8/23<br><br>Total funds<br>£ |
|------------------------------------|--------------|--|---|
| <b>INCOME AND ENDOWMENTS FROM</b>  | <b>Notes</b> |  |   |
| Donations and legacies             | 3            | 1,229  | 13,585  |
| <b>Charitable activities</b>       | 5            |  |   |
| Charitable activities              |              | 185,133  | 212,870                                       |
| Investment income                  | 4            | 7,869  | 2,310   |
| Other income                       |              | 372  | 150   |
| <b>Total</b>                       |              | <b>194,603</b>   | <b>228,915</b>                                |
| <b>EXPENDITURE ON</b>              |              |  |   |
| <b>Charitable activities</b>       | 6            |  |   |
| Charitable activities              |              | 342,238  | 227,395                                       |
| Support costs                      |              | 26,800   | 5,304   |
| Exceptional costs                  |              | 30,988   | -   |
| <b>Total</b>                       |              | <b>400,026</b>   | <b>232,699</b>                                |
| <b>NET INCOME/(EXPENDITURE)</b>    |              | <b>(205,423)</b>   | <b>(3,784)</b>                                |
| <b>RECONCILIATION OF FUNDS</b>     |              |  |   |
| Total funds brought forward        |              | 275,877  | 279,661                                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |              | <b>70,454</b>  | <b>275,877</b>                                |

The notes form part of these financial statements



**BALANCE SHEET**  
**28 FEBRUARY 2025**

|  |              | <b>2025</b>         | <b>2023</b>        |
|--|--------------|---------------------|--------------------|
|  |              | <b>Unrestricted</b> | <b>Total funds</b> |
|  | <b>Notes</b> | <b>fund</b>         | <b>£</b>           |
|  |              | <b>£</b>            | <b>£</b>           |
| <b>FIXED ASSETS</b>                          |              |                     |                    |
| Tangible assets                              | 13           | <b>2,022</b>        | 2,046              |
| <b>CURRENT ASSETS</b>                        |              |                     |                    |
| Debtors                                      | 14           | <b>5,745</b>        | 5,465              |
| Cash at bank                                 |              | <b>81,796</b>       | 284,793            |
|  |              | <b>87,541</b>       | 290,258            |
| <b>CREDITORS</b>                             |              |                     |                    |
| Amounts falling due within one year          | 15           | <b>(19,109)</b>     | (16,427)           |
| <b>NET CURRENT ASSETS</b>                    |              | <b>68,432</b>       | 273,831            |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |              | <b>70,454</b>       | 275,877            |
| <b>NET ASSETS</b>                            |              | <b>70,454</b>       | 275,877            |
| <b>FUNDS</b>                                 | 17           |                     |                    |
| Unrestricted funds                           |              | <b>70,454</b>       | 275,877            |
| <b>TOTAL FUNDS</b>                           |              | <b>70,454</b>       | 275,877            |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALANCE SHEET - continued  
28 FEBRUARY 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025 and were signed on its behalf by:

C Deacon - Trustee

## CHICHESTER COUNSELLING SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

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#### 1. STATUTORY INFORMATION

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1052264) and a company incorporated in England (3245075). The Charity is limited by Guarantee to a maximum of £1 contribution per member. The Charity is governed by its Articles of Association. Its principle objectives and registered office can be found in the report of the trustees.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£), which is also the functional currency of the company.

##### **Going concern**

The trustees have reviewed the charity's financial position, projected cash-flow forecasts, and the strategies implemented as outlined in the trustees' report. Based on this assessment, they are confident that the charity will be able to continue its activities for the foreseeable future. In forming this view, the trustees considered a period of at least 12 months from the date of approval of these financial statements. Accordingly, the trustees have concluded that it is appropriate to prepare the financial statements on a going concern basis.

##### **Period of financial statements**

These financial statements are presented for an 18-month period ending 28 February 2025. The extension was made to allow for further consolidation after a period of high staff turnover, difficulties in finding training staff, and a high level of trustee turnover.

Consequently, the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

The trustees exercised their powers under section 392 of the Companies Act 2006 to change the charity's accounting reference date.

##### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned. Training fees received in advance are deferred over the period of the training.
- Gift aid income is accounted for when received.

##### **Expenditure**

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

## CHICHESTER COUNSELLING SERVICES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

#### 2. ACCOUNTING POLICIES - continued

##### **Expenditure**

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs of the charity include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

##### **Operating lease commitments**

Rentals paid under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

##### **Pension costs**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Tangible fixed assets**

Fixed assets are included at cost. Fixed assets are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided to write off the cost less estimated residual value of fittings and equipment over their expected useful lives. It is calculated at the following rate:

Fittings and equipment - 25% of the written down value brought forward plus 12½% on additions in the year

Fixtures - Straight line over the lease period of the related property

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

##### **Reserves policy**

The company's unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

##### **Financial instruments**

Financial instruments are classified by the directors as basic following the conditions in FRS 102. Basic financial instruments are recognised at amortised cost using the effective interest method.

#### 3. DONATIONS AND LEGACIES

|                        | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Period<br>1/9/23<br>to<br>28/2/25<br>Total<br>funds<br>£ | Year Ended<br>31/8/23<br>Total<br>funds<br>£ |
|------------------------|----------------------------|--------------------------|--|--|
| Donations and legacies | <u>1,229</u>               | <u>-</u>                 | <u>1,229</u>   | <u>13,585</u>                                |

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

**4. INVESTMENT INCOME**

|                   |                       |                     | Period<br>1/9/23<br>to<br>28/2/25 | Year Ended<br>31/8/23 |
|-------------------|-----------------------|---------------------|-----------------------------------|-----------------------|
|                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds                    | Total<br>funds        |
|                   | £                     | £                   | £                                 | £                     |
| Investment income | <u>7,869</u>          | <u>-</u>            | <u>7,869</u>                      | <u>2,310</u>          |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                           | Period<br>1/9/23<br>to<br>28/2/25 | Year Ended<br>31/8/23 |
|---------------------------|-----------------------------------|-----------------------|
|                           | Charitable<br>activities          | Total<br>activities   |
|                           | £                                 | £                     |
| Counselling assessments   | 6,678                             | 4,485                 |
| Counselling contributions | 92,880                            | 74,167                |
| Training fees             | 84,925                            | 134,218               |
| Counselling funded        | 650                               | -                     |
|                           | <u>185,133</u>                    | <u>212,870</u>        |

**6. CHARITABLE ACTIVITIES COSTS**

|                       | Direct<br>Costs (see<br>note 7) | Support<br>costs (see<br>note 8) | Totals         |
|-----------------------|---------------------------------|----------------------------------|----------------|
|                       | £                               | £                                | £              |
| Charitable activities | 342,238                         | -                                | 342,238        |
| Support costs         | -                               | 26,800                           | 26,800         |
| Exceptional costs     | -                               | 30,988                           | 30,988         |
|                       | <u>342,238</u>                  | <u>57,788</u>                    | <u>400,026</u> |

# CHICHESTER COUNSELLING SERVICES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

|   | Period<br>1/9/23<br>to<br>28/2/25<br>£ | Year Ended<br>31/8/23<br>£ |
|---|--|----------------------------|
| Management salaries and consultancy costs | 99,642                                 | 48,788                     |
| Rent and rates                            | 28,720                                 | 14,435                     |
| Insurance                                 | 2,383                                  | 1,551                      |
| Light and heat                            | 3,974                                  | 1,827                      |
| PPS and telephone                         | 6,263                                  | 1,862                      |
| Repairs and maintenance                   | 666                                    | 1,983                      |
| Advertising and development               | 238                                    | 2,927                      |
| Subscriptions and sundries                | 5,331                                  | 5,299                      |
| Direct counselling costs                  | 52,353                                 | 41,992                     |
| Other counselling costs                   | 49,252                                 | 23,236                     |
| Direct training costs                     | 38,074                                 | 44,979                     |
| Other training costs                      | 53,455                                 | 37,558                     |
| Relocation costs                          | 533                                    | -                          |
| Depreciation                              | 911                                    | 682                        |
| Interest payable and similar charges      | 443                                    | 276                        |
|   | <u>342,238</u>                         | <u>227,395</u>             |

### 8. SUPPORT COSTS

|                   | Other<br>£    | Governance<br>costs<br>£ | Totals<br>£   |
|-------------------|---------------|--------------------------|---------------|
| Support costs     | -             | 26,800                   | 26,800        |
| Exceptional costs | <u>30,988</u> | <u>-</u>                 | <u>30,988</u> |
|                   | <u>30,988</u> | <u>26,800</u>            | <u>57,788</u> |

Exceptional costs relate to costs incurred relating to the restructuring of the entity during the period.

Support costs, included in the above, are as follows:

#### Other

|                   | Period<br>1/9/23<br>to<br>28/2/25<br>Exceptional<br>costs<br>£ | Year Ended<br>31/8/23<br>Total<br>activities<br>£ |
|-------------------|--|---|
| Exceptional items | <u>30,988</u>  | <u>-</u>  |

# CHICHESTER COUNSELLING SERVICES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

### 8. SUPPORT COSTS - continued Governance costs

|                              | Period<br>1/9/23<br>to<br>28/2/25<br>Support<br>costs<br>£ | Year Ended<br>31/8/23<br>Total<br>activities<br>£ |
|------------------------------|--|---|
| Management costs             | 10,769   | 2,753   |
| Fees to independent examiner | 2,928  | 2,551   |
| Legal and professional fees  | 13,103   | -   |
|                              | <u>26,800</u>  | <u>5,304</u>                                      |

### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | Period<br>1/9/23<br>to<br>28/2/25<br>£ | Year Ended<br>31/8/23<br>£ |
|-----------------------------|--|----------------------------|
| Depreciation - owned assets | 911                                    | 682                        |
| Operating leases            | <u>27,762</u>                          | <u>13,896</u>              |

### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 28 February 2025 nor for the year ended 31 August 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 28 February 2025 nor for the year ended 31 August 2023.

### 11. STAFF COSTS

|                       | Period<br>1/9/23 to<br>28/2/25<br>£ | Year<br>ended<br>31/8/23<br>£ |
|-----------------------|-------------------------------------|-------------------------------|
| Wages and salaries    | 201,134                             | 151,276                       |
| Social security costs | 4,237                               | -                             |
| Pension costs         | 4,151                               | 2,068                         |
|                       | <u>209,522</u>                      | <u>153,344</u>                |

The average number of employees during the period was 10 (2023: 24).

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

# CHICHESTER COUNSELLING SERVICES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

### 11. STAFF COSTS - continued

Included within the staff costs note above is total remuneration paid to key management personnel of £133,383 (2023: £77,509), which excludes amounts paid in respect of consultancy invoices. In addition, costs for key management personnel charged through consultancy invoices amounted to £30,500 (2023: £Nil).

### 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 13,585                    |
| <b>Charitable activities</b>       |                           |
| Charitable activities              | 212,870                   |
| Investment income                  | 2,310                     |
| Other income                       | 150                       |
| <b>Total</b>                       | <u>228,915</u>            |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Charitable activities              | 227,395                   |
| Support costs                      | 5,304                     |
| <b>Total</b>                       | <u>232,699</u>            |
| <b>NET INCOME/(EXPENDITURE)</b>    | (3,784)                   |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 279,661                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>275,877</u>            |



CHICHESTER COUNSELLING SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025

13. TANGIBLE FIXED ASSETS

|                       | Fixtures<br>and<br>fittings<br>£ |
|-----------------------|----------------------------------|
| <b>COST</b>           |                                  |
| At 1 September 2023   | 23,309                           |
| Additions             | 887                              |
| At 28 February 2025   | <u>24,196</u>                    |
| <b>DEPRECIATION</b>   |                                  |
| At 1 September 2023   | 21,263                           |
| Charge for year       | 911                              |
| At 28 February 2025   | <u>22,174</u>                    |
| <b>NET BOOK VALUE</b> |                                  |
| At 28 February 2025   | <u>2,022</u>                     |
| At 31 August 2023     | <u>2,046</u>                     |

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                | 2025<br>£    | 2023<br>£    |
|--------------------------------|--------------|--------------|
| Other debtors                  | 4,785        | 2,625        |
| Prepayments and accrued income | 960          | 2,840        |
|                                | <u>5,745</u> | <u>5,465</u> |

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2025<br>£     | 2023<br>£     |
|---------------------------------|---------------|---------------|
| Trade creditors                 | 3,192         | 1,585         |
| Social security and other taxes | 1,023         | 1,612         |
| Other creditors                 | -             | 378           |
| Accruals and deferred income    | 14,894        | 12,852        |
|                                 | <u>19,109</u> | <u>16,427</u> |

The deferred income as at the year end totalled £8,769 (2023: £113). The deferred income relates to fees paid in advance.

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | <b>2025</b>          | <b>2023</b>         |
|----------------------------|----------------------|---------------------|
|                            | <b>£</b>             | <b>£</b>            |
| Within one year            | <b>17,820</b>        | 8,663               |
| Between two and five years | <b>22,275</b>        | -                   |
| Greater than five years    | -                    | -                   |
|                            | <b><u>40,095</u></b> | <b><u>8,663</u></b> |

**17. MOVEMENT IN FUNDS**

|                           | <b>At 1/9/23</b>      | <b>Net<br/>movement<br/>in funds</b> | <b>At 28/2/25</b>    |
|---------------------------|-----------------------|--------------------------------------|----------------------|
|                           | <b>£</b>              | <b>£</b>                             | <b>£</b>             |
| <b>Unrestricted funds</b> |                       |                                      |                      |
| The Development Fund      | <b>275,877</b>        | <b>(205,423)</b>                     | <b>70,454</b>        |
| <b>TOTAL FUNDS</b>        | <b><u>275,877</u></b> | <b><u>(205,423)</u></b>              | <b><u>70,454</u></b> |

Net movement in funds, included in the above are as follows:

|                           | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Movement<br/>in funds</b> |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
|                           | <b>£</b>                      | <b>£</b>                      | <b>£</b>                     |
| <b>Unrestricted funds</b> |                               |                               |                              |
| The Development Fund      | <b>194,603</b>                | <b>(400,026)</b>              | <b>(205,423)</b>             |
| <b>TOTAL FUNDS</b>        | <b><u>194,603</u></b>         | <b><u>(400,026)</u></b>       | <b><u>(205,423)</u></b>      |

**Comparatives for movement in funds**

|                           | <b>At 1/9/22</b>      | <b>Net<br/>movement<br/>in funds</b> | <b>At 31/8/23</b>     |
|---------------------------|-----------------------|--------------------------------------|-----------------------|
|                           | <b>£</b>              | <b>£</b>                             | <b>£</b>              |
| <b>Unrestricted funds</b> |                       |                                      |                       |
| The Development Fund      | 279,661               | (3,784)                              | 275,877               |
| <b>TOTAL FUNDS</b>        | <b><u>279,661</u></b> | <b><u>(3,784)</u></b>                | <b><u>275,877</u></b> |

**CHICHESTER COUNSELLING SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 28 FEBRUARY 2025**

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**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b> |                                     |                                     |                                    |
| The Development Fund      | 228,915                             | (232,699)                           | (3,784)                            |
| <b>TOTAL FUNDS</b>        | <u>228,915</u>                      | <u>(232,699)</u>                    | <u>(3,784)</u>                     |

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions during the current or prior period. Key management personnel costs are disclosed in the staff costs note.

**19. ULTIMATE CONTROLLING PARTY**

The charitable company is controlled by the Trustees.

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