

COTSWOLD COUNSELLING

England & Wales - Charity number 1108979

Details

Other names COTSWOLD COUNSELLING AND SUPPORT CENTRE

Status Registered

Legal form Charitable company

Company number 05386830

Registered 2005-04-11

Register [View on the Charity Commission register](#)

Contact

Address Cotswold Counselling
South Wing
Council Offices
Trinity Road
Cirencester
GL7 1PX

Phone 01285885830

Email admin@cotswold-counselling.org.uk

Website www.cotswold-counselling.org.uk

Activities

Objects: THE RELIEF OF NEED, HARDSHIP AND DISTRESS CAUSED BY MENTAL OR PHYSICAL SUFFERING OR BY SOCIAL OR ECONOMIC CIRCUMSTANCES IN THE COTSWOLD AREA BY THE PROVISION OF COUNSELLING AND SUPPORT TO INDIVIDUALS, COUPLES, FAMILIES AND CHILDREN.

Activities: Counselling offered to individuals, couples, children and home counselling.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** COTSWOLDS.
- Gloucestershire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£374,140	£232,172	-	-
2024-03-31	£240,884	£245,523	-	-
2023-03-31	£212,608	£167,997	-	-
2022-03-31	£140,427	£146,020	-	-
2021-03-31	£159,577	£136,433	-	-

Trustees

Name	Role	Appointed
Jacqui Erskine Crum	Chair	2017-05-16
ANNE ELIZABETH CLARK		
HELEN SLATOR		
MARGARET MORGANS		2024-11-12
Nicholas Latimer		2021-03-22
Nicola Selwyn		2021-10-18
PAMELA ANN MEGARRY		2012-12-05

COTSWOLD COUNSELLING

England & Wales - Charity number 1108979

Accounts

REGISTERED COMPANY NUMBER: 05386830 (England and Wales)
REGISTERED CHARITY NUMBER: 1108979

COTSWOLD COUNSELLING

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025

COTSWOLD COUNSELLING
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FOR THE YEAR ENDED 31ST MARCH 2025

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COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

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 year ended 31st March 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The ethos of the agency is for counselling to be available for all, providing a low-cost service for adults, although fees are waived for those who cannot afford them. Services are offered to all young people aged 11-18 years regardless of whether a donation is made. There is a fixed charge for children of primary school age although there is a hardship fund to enable children who would otherwise be unable to access the service to receive counselling. Our Family Therapy Unit is growing considerably and although there is a fixed charge for this service, we have a hardship fund which is enabling many families to access the service who would otherwise be unable to afford support.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Adult Counselling

A total of 323 (260) clients were seen and 4346 (5535) counselling hours were carried out. The number of cancelled sessions from both clients and counsellors accounts for the lower number of sessions delivered this year. Thanks to our new CRM system, we have been able to have clearer and more focussed stats. This highlights that the number of cancellations has contributed to the lower number of counselling hours being provided despite the number of clients being seen having increased. Although we continually address this with clients, it has become apparent that there is a need to encourage counsellors, where possible, to reduce their absences - although these are often for reasons outside their control. It is also difficult to enforce this strongly with a voluntary team.

Young People's Counselling

34 (42) young people were seen and 473 (662) counselling hours were carried out. The reduction in clients seen and hours delivered is due to a reduction in YP counsellors working at Cotswold Counselling. To combat this, Cotswold Counselling delivered some YP training and 5 additional counsellors will start working with young people in the financial year 2025 - 26.

Secondary Schools Counselling

30 students were seen and 870 (870) sessions were provided.

Primary Schools

71 (69) children were seen and 879 (1155) counselling hours took place.

Family Therapy Unit

30 (38) families were seen and 540 (537) counselling hours took place. The Family Therapy Unit has undergone transformation and expansion over the last twelve months. The team is continuing to work with complex issues and multiple family members hence the slight increase in sessions even though the number of families worked with has decreased. The number of families seeking financial assistance from the hardship fund has also increased significantly.

NHS

In this financial period, 116 (150) young people were seen and 756 sessions were delivered. There was a challenging period with communication in each of the Primary Care Networks. This has now been rectified through publicity and education outreach generated by Cotswold Counselling.

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

FINANCIAL REVIEW

Financial position

Cotswold Counselling was awarded a three-year grant by the Barnwood Trust in June 2024 and this enabled the organisation to rent additional rooms next to its existing space. The objective was to enable us to see more clients and in the last financial year there has been significant focus on recruitment of counsellors. This has been a positive experience and the increased recruitment will continue into the next financial year.

Due to the personal circumstances of a couple of YP counsellors changing, we have seen a reduction in the number of counsellors working with young people. However, additional training has been provided and it is anticipated that the number of counsellors working with this age group will increase by 5 in the next financial year.

The Family Unit has also seen considerable growth and there has been a focus on strengthening the team and developing the service

Reserves policy

Following a review of our policy last year, a change has been agreed by the trustees to increase our holding of general funds to cover 12 months of running costs for the main agency core business (up from 9 months). Expenditure in the year to 31st March 2025 was £286,654 (2024: £245,523) of which £143,317 (2024: £125,934) are core costs.

Our cash reserves of £198,035 (2024: £136,350) were in excess of this following the contribution by the Barnwood Trust, however the growth of our services and ongoing investment should see this surplus reduce over the next 2 years.

FUTURE PLANS

The funding awarded to Cotswold Counselling last year has had a significant impact on what we have been able to achieve. The strategy for the coming twelve months is to continue to increase the size of the workforce so that more clients can be seen but also for us to develop ways in which we can help young people who are struggling and for whom statutory services seem to have been reduced. There has been considerable thought given to psychoeducation for teaching and non-teaching staff as well as parents to help in the most beneficial way, particularly as there has been a noticeable reduction in the budgets for schools in their mental health spending. We look forward to reporting on some pilot schemes we are planning on trialling in the autumn in the next report.

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 9th March 2005 and registered as a charity on 11th April 2005. The Company was established under a Memorandum and Articles of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05386830 (England and Wales)

Registered Charity number
1108979

Registered office
South Wing
Council Offices
Trinity Road
CIRENCESTER
Gloucestershire
GL7 1PX

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Trustees

Mrs J M Erskine Crum (Chair)
Mr N J Latimer
Mrs A Clark
Mrs P Megarry
Mrs E Hutchison
Mrs H Slator
Mrs N Selwyn
Mrs M Morgans (appointed 14.11.24)

Independent Examiner

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Approved by order of the board of trustees on 22nd September 2025 and signed on its behalf by:

Mrs J M Erskine Crum - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTSWOLD COUNSELLING

Independent examiner's report to the trustees of Cotswold Counselling ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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.

Jenna Probets ACA CTA

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Date:

COTSWOLD COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	311,881	-	311,881	220,303
Charitable activities					
General		57,925	-	57,925	15,925
Other trading activities	4	185	-	185	2,024
Investment income	5	4,149	-	4,149	2,632
Total		<u>374,140</u>	<u>-</u>	<u>374,140</u>	<u>240,884</u>
EXPENDITURE ON					
Raising funds		68	-	68	-
Charitable activities					
General		230,528	-	230,528	200,783
Other		56,058	-	56,058	44,740
Total		<u>286,654</u>	<u>-</u>	<u>286,654</u>	<u>245,523</u>
NET INCOME/(EXPENDITURE)		87,486	-	87,486	(4,639)
RECONCILIATION OF FUNDS					
Total funds brought forward		144,686	-	144,686	149,325
TOTAL FUNDS CARRIED FORWARD		<u><u>232,172</u></u>	<u><u>-</u></u>	<u><u>232,172</u></u>	<u><u>144,686</u></u>

The notes form part of these financial statements

COTSWOLD COUNSELLING

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	10	60,119	-	60,119	27,678
Cash at bank		196,910	1,125	198,035	136,350
		<u>257,029</u>	<u>1,125</u>	<u>258,154</u>	<u>164,028</u>
CREDITORS					
Amounts falling due within one year	11	(24,857)	(1,125)	(25,982)	(19,342)
		<u>232,172</u>	<u>-</u>	<u>232,172</u>	<u>144,686</u>
NET CURRENT ASSETS					
		<u>232,172</u>	<u>-</u>	<u>232,172</u>	<u>144,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>232,172</u>	<u>-</u>	<u>232,172</u>	<u>144,686</u>
NET ASSETS					
		<u>232,172</u>	<u>-</u>	<u>232,172</u>	<u>144,686</u>
FUNDS					
Unrestricted funds	13			<u>232,172</u>	<u>144,686</u>
TOTAL FUNDS					
				<u>232,172</u>	<u>144,686</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 22nd September 2025 and were signed on its behalf by:

Nick Latimer

Mr N J Latimer - Trustee

Mrs J M Erskine Crum - Trustee

The notes form part of these financial statements

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. COMPANY INFORMATION

The company is a company limited by guarantee and incorporated in England and Wales, and a registered charity with the Charity Commission in England and Wales.

The registered office address is South Wing Council Offices, Trinity Road, Cirencester, Gloucestershire, United Kingdom, GL7 1PX.

These financial statements are presented in British Pounds (GBP), which is the company's functional and presentational currency.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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) (effective 1 January 2019)', 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.

Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories income:

Fee income is included in full in the statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources for generating funds are accounted for when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

A de minimus limit for the capitalisation of fixed assets has been adopted of £1,000. Any items of a capital nature under this limit have been treated as an expense in the statement of financial activities.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Fees	292,082	211,905
Donations	9,798	8,228
Gift aid	-	170
Legacies	10,001	-
	<u>311,881</u>	<u>220,303</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sundry income	<u>185</u>	<u>2,024</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	<u>4,149</u>	<u>2,632</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, trustees carried out supervision services on behalf of the charity and received payment for said services totalling £5,189 (2024: £3,605). These services were charged at the same terms and conditions as any other counsellor.

Trustees' expenses

During the year ended 31 March 2025, no expenses were repaid to trustees (2024: £Nil).

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	79,262	72,088
Other pension costs	2,197	1,967
	<u>81,459</u>	<u>74,055</u>

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

	2025	2024
Counsellor Co-ordinators	1	2
Management and administration	4	4
	<u>5</u>	<u>6</u>

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

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

8. INDEPENDENT EXAMINERS FEES

	2025 £	2024 £
Statutory accounts production & external scrutiny	2,262	2,154
	<u>2,262</u>	<u>2,154</u>

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	220,303	-	220,303
Charitable activities			
General	15,925	-	15,925
Other trading activities			
Investment income	2,024	-	2,024
	2,632	-	2,632
Total	<u>240,884</u>	<u>-</u>	<u>240,884</u>
EXPENDITURE ON			
Charitable activities			
General	200,783	-	200,783
Other	44,740	-	44,740
Total	<u>245,523</u>	<u>-</u>	<u>245,523</u>
NET INCOME/(EXPENDITURE)	(4,639)	-	(4,639)
RECONCILIATION OF FUNDS			
Total funds brought forward	149,325	-	149,325
TOTAL FUNDS CARRIED FORWARD	<u>144,686</u>	<u>-</u>	<u>144,686</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	38,869	14,084
Other debtors	1,540	1,540
Prepayments and accrued income	19,710	12,054
	<u>60,119</u>	<u>27,678</u>

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	8,488	7,493
Social security and other taxes	4,350	3,001
Other creditors	993	1,558
Accruals and deferred income	12,151	7,290
	<u>25,982</u>	<u>19,342</u>

12. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	21,268	11,037
Between one and five years	47,468	35,936
In more than five years	11,617	-
	<u>80,353</u>	<u>46,973</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	144,686	87,486	232,172
	<u>144,686</u>	<u>87,486</u>	<u>232,172</u>
TOTAL FUNDS	<u>144,686</u>	<u>87,486</u>	<u>232,172</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	374,140	(286,654)	87,486
	<u>374,140</u>	<u>(286,654)</u>	<u>87,486</u>
TOTAL FUNDS	<u>374,140</u>	<u>(286,654)</u>	<u>87,486</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	149,325	(4,639)	144,686
	<u>149,325</u>	<u>(4,639)</u>	<u>144,686</u>
TOTAL FUNDS	<u>149,325</u>	<u>(4,639)</u>	<u>144,686</u>

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,884	(245,523)	(4,639)
	<u>240,884</u>	<u>(245,523)</u>	<u>(4,639)</u>
TOTAL FUNDS	<u>240,884</u>	<u>(245,523)</u>	<u>(4,639)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	149,325	82,847	232,172
	<u>149,325</u>	<u>82,847</u>	<u>232,172</u>
TOTAL FUNDS	<u>149,325</u>	<u>82,847</u>	<u>232,172</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	615,024	(532,177)	82,847
	<u>615,024</u>	<u>(532,177)</u>	<u>82,847</u>
TOTAL FUNDS	<u>615,024</u>	<u>(532,177)</u>	<u>82,847</u>

Details of restricted funds

Tesco Stronger Starts

This fund relates to a grant provided to the charity to subsidise the counselling sessions of 10 children.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

COTSWOLD COUNSELLING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	292,082	211,905
Donations	9,798	8,228
Gift aid	-	170
Legacies	10,001	-
	<u>311,881</u>	<u>220,303</u>
Other trading activities		
Sundry income	185	2,024
Investment income		
Interest receivable - trading	4,149	2,632
Charitable activities		
Grants	57,925	15,925
	<u>374,140</u>	<u>240,884</u>
EXPENDITURE		
Other trading activities		
Bad debts	68	-
Charitable activities		
Coordinator wages	32,419	32,043
Counsellor fees	102,509	81,440
Supervision fees	33,962	32,035
CDC Management charges	5,838	6,770
Counsellor expenses	6,866	6,114
Workshop costs & expenses	840	2,131
Counsellor training	6,349	6,228
Other direct expenses	(610)	610
	<u>188,173</u>	<u>167,371</u>
Other		
Admin wages	46,843	40,045
Pensions	2,197	1,967
Admin costs	7,018	2,728
	<u>56,058</u>	<u>44,740</u>
Support costs		
Management		
Rent, rates and water	20,301	13,239
Insurance	2,363	2,391
Telephone	888	561
Postage and stationery	673	747
Advertising	257	2,586
Carried forward	24,482	19,524

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
Management		
Brought forward	24,482	19,524
Sundries	2,225	2,362
Subscriptions	810	596
Books	36	183
Room hire	106	520
Computer costs	6,414	5,642
Repairs & renewals	3,343	-
Cleaning	2,016	2,377
	<u>39,432</u>	<u>31,204</u>
Finance		
Bank charges	60	60
PAYE interest	16	-
	<u>76</u>	<u>60</u>
Governance costs		
Accountancy and legal fees	2,847	2,148
	<u>2,847</u>	<u>2,148</u>
Total resources expended	<u>286,654</u>	<u>245,523</u>
Net income/(expenditure)	<u><u>87,486</u></u>	<u><u>(4,639)</u></u>

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

England & Wales - Charity number 1108979

Accounts

REGISTERED COMPANY NUMBER: 05386830 (England and Wales)
REGISTERED CHARITY NUMBER: 1108979

COTSWOLD COUNSELLING

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024

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COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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 year ended 31st March 2024. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The ethos of the agency is for counselling to be available for all, providing a low-cost service for adults, although fees are waived for those who cannot afford them. Services are offered to all young people aged 11-18 years regardless of whether a donation is made. There is a fixed charge for children of primary school age although there is a hardship fund to enable a small number of children who would otherwise be unable to access the service to receive counselling. We have also started providing family therapy within the last year. There is a fixed charge for this service although there is a hardship fund to enable a small number of families who would otherwise be unable to access the service to receive counselling.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Adult Counselling

A total of 260 (351) clients were seen and 5535 (4150) counselling hours were carried out. It is clear that, although we saw fewer individuals, the complexity of the presenting issues has meant that clients were seen for more sessions, on average, hence the lower number of individuals seen but the greater number of sessions delivered.

Young People's Counselling

42 (35) young people were seen and 662 (388) counselling hours were carried out.

Secondary Schools Counselling

We provided 792 (720) sessions.

Primary Schools

69 (52) children were seen and 1155 (664) counselling hours took place. There has been a continued increase in the number of clients in this age group being seen. This has been due to a rise in the number of school contracts we have as well as a number of primary individuals being seen at the Centre.

Family Therapy Unit - a new initiative

38 (16) families were seen and 537 (109) counselling hours took place. The Family Therapy Unit has grown from strength to strength and continues to cement itself into the core work of Cotswold Counselling.

NHS

This is the first full year that we have been providing counselling to young people aged 11 - 25 years within NHS settings. In this financial period, 150 young people were seen and 922 sessions were delivered.

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

FINANCIAL REVIEW

Financial position

Cotswold Counselling has seen a considerable increase in growth over the last twelve months with the number of counselling sessions delivered increasing across every age group. This has generally been reflected in the increase of clients seen although there is a slight anomaly with adult clients but this can be explained by the complexity of issues meaning that the number of sessions being attended by each client was greater than in previous years. It has been reassuring that the number of counsellors working for Cotswold Counselling has gradually been increasing and stabilising after a slightly more fragile year previously.

The work with families and children has also experienced high demand and we are managing to keep on top of this. However, there has been time and consideration put into increasing the number of counsellors working in these areas to help keep up with demand.

The increased demand for counselling in the YP age group (11-18 years) being seen at the Centre has continued as reflected in the number of clients and sessions being delivered. To help accommodate this pressure, we are planning to run a training course for 8 of our counsellors who can then join the YP workforce and deliver this much needed therapy.

We are continuing to work within the NHS at surgeries in three Primary Care Networks with young people aged 11 - 25 years which has been hugely successful.

Reserves policy

Our reserves policy is to hold general funds to cover 9 months of running costs for the main agency core business. Expenditure in the year to 31st March 2024 was £245,523 of which £125,934 are core costs. Our cash reserves of £136,350 are in excess this, however the growth of the services offered by the charity and associated support that is needed require some additional comfort, and the trustees are in the process of reviewing the policy to ensure it is still appropriate.

FUTURE PLANS

We continue to grow the workforce across all age groups. In March 2024, we submitted a detailed application to the Barnwood Trust. In June, we learned that we had been successful and an award of £150,000 to be paid in three instalments over three years was made. This will enable us to obtain further office/therapy space to be able to deliver more sessions to each age group to continue to bring our waiting list down and to provide counselling to those most in need. It will also allow us to properly finance the additional recruitment which will be required to support more clients across all age groups. In addition, it is our intention to train more counsellors to work with young people as the demand is increasing rapidly. The greater counselling provision will require additional administration which will be covered by the grant.

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 9th March 2005 and registered as a charity on 11th April 2005. The Company was established under a Memorandum and Articles of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05386830 (England and Wales)

Registered Charity number

1108979

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Registered office
South Wing
Council Offices
Trinity Road
CIRENCESTER
Gloucestershire
GL7 1PX

Trustees
Mrs J M Erskine Crum (Chair)
Mr N J Latimer
Mrs A Clark
Mrs P Megarry
Mrs E Hutchison
Mrs H Slator
Mrs N Selwyn

Independent Examiner
Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Approved by order of the board of trustees on 19th September 2024 and signed on its behalf by:

Mrs J M Erskine Crum - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTSWOLD COUNSELLING

Independent examiner's report to the trustees of Cotswold Counselling ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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 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.

Jenna Wheeler ACA CTA

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Date:

COTSWOLD COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	220,303	-	220,303	159,165
Charitable activities					
General		15,925	-	15,925	50,425
Other trading activities	4	2,024	-	2,024	2,113
Investment income	5	2,632	-	2,632	905
Total		<u>240,884</u>	<u>-</u>	<u>240,884</u>	<u>212,608</u>
EXPENDITURE ON					
Charitable activities					
General		200,783	-	200,783	132,398
Other		44,740	-	44,740	35,599
Total		<u>245,523</u>	<u>-</u>	<u>245,523</u>	<u>167,997</u>
NET INCOME/(EXPENDITURE)		(4,639)	-	(4,639)	44,611
RECONCILIATION OF FUNDS					
Total funds brought forward		149,325	-	149,325	104,714
TOTAL FUNDS CARRIED FORWARD		<u><u>144,686</u></u>	<u><u>-</u></u>	<u><u>144,686</u></u>	<u><u>149,325</u></u>

The notes form part of these financial statements

COTSWOLD COUNSELLING

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	10	27,678	-	27,678	17,397
Cash at bank		136,350	-	136,350	150,427
		<u>164,028</u>	<u>-</u>	<u>164,028</u>	<u>167,824</u>
CREDITORS					
Amounts falling due within one year	11	(19,342)	-	(19,342)	(18,499)
		<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>149,325</u>
NET CURRENT ASSETS					
		<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>149,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>149,325</u>
NET ASSETS					
		<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>149,325</u>
FUNDS					
Unrestricted funds	12			<u>144,686</u>	<u>149,325</u>
TOTAL FUNDS					
				<u>144,686</u>	<u>149,325</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 19th September 2024 and were signed on its behalf by:

Mr N J Latimer - Trustee

Mrs J M Erskine Crum - Trustee

The notes form part of these financial statements

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. COMPANY INFORMATION

The company is a company limited by guarantee and incorporated in England and Wales, and a registered charity with the Charity Commission in England and Wales.

The registered office address is South Wing Council Offices, Trinity Road, Cirencester, Gloucestershire, United Kingdom, GL7 1PX.

These financial statements are presented in British Pounds (GBP), which is the company's functional and presentational currency.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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) (effective 1 January 2019)', 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.

Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories income:

Fee income is included in full in the statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources for generating funds are accounted for when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Fees	211,905	148,325
Donations	8,228	9,470
Gift aid	170	1,370
	<u>220,303</u>	<u>159,165</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sundry income	<u>2,024</u>	<u>2,113</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	<u>2,632</u>	<u>905</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, trustees carried out supervision services on behalf of the charity and received payment for said services totalling £3,605 (2023: £8,479). These services were charged at the same terms and conditions as any other counsellor.

Trustees' expenses

During the year ended 31 March 2024, no expenses were repaid to trustees (2023: £368).

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	72,088	60,952
Other pension costs	1,967	1,644
	<u>74,055</u>	<u>62,596</u>

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

	2024	2023
Counsellor Co-ordinators	2	1
Management and administration	4	3
	<u>6</u>	<u>4</u>

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

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

8. INDEPENDENT EXAMINERS FEES

	2024 £	2023 £
Statutory accounts production & external scrutiny	2,154	2,076
	<u>2,154</u>	<u>2,076</u>

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,165	-	159,165
Charitable activities			
General	50,425	-	50,425
Other trading activities			
Investment income	2,113 905	- -	2,113 905
Total	<u>212,608</u>	<u>-</u>	<u>212,608</u>
EXPENDITURE ON			
Charitable activities			
General	132,398	-	132,398
Other	35,599	-	35,599
Total	<u>167,997</u>	<u>-</u>	<u>167,997</u>
NET INCOME	44,611	-	44,611
RECONCILIATION OF FUNDS			
Total funds brought forward	104,714	-	104,714
TOTAL FUNDS CARRIED FORWARD	<u>149,325</u>	<u>-</u>	<u>149,325</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	14,084	4,275
Other debtors	1,540	1,370
Prepayments and accrued income	12,054	11,752
	<u>27,678</u>	<u>17,397</u>

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	7,493	3,570
Social security and other taxes	3,001	2,737
Other creditors	1,558	1,513
Accruals and deferred income	7,290	10,679
	<u>19,342</u>	<u>18,499</u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	149,325	(4,639)	144,686
	<u>149,325</u>	<u>(4,639)</u>	<u>144,686</u>
TOTAL FUNDS	<u>149,325</u>	<u>(4,639)</u>	<u>144,686</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	240,884	(245,523)	(4,639)
	<u>240,884</u>	<u>(245,523)</u>	<u>(4,639)</u>
TOTAL FUNDS	<u>240,884</u>	<u>(245,523)</u>	<u>(4,639)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	104,714	44,611	149,325
	<u>104,714</u>	<u>44,611</u>	<u>149,325</u>
TOTAL FUNDS	<u>104,714</u>	<u>44,611</u>	<u>149,325</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	212,608	(167,997)	44,611
	<u>212,608</u>	<u>(167,997)</u>	<u>44,611</u>
TOTAL FUNDS	<u>212,608</u>	<u>(167,997)</u>	<u>44,611</u>

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	104,714	39,972	144,686
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>104,714</u>	<u>39,972</u>	<u>144,686</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	453,492	(413,520)	39,972
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>453,492</u>	<u>(413,520)</u>	<u>39,972</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

COTSWOLD COUNSELLING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	211,905	148,325
Donations	8,228	9,470
Gift aid	170	1,370
	<u>220,303</u>	<u>159,165</u>
Other trading activities		
Sundry income	2,024	2,113
Investment income		
Interest receivable - trading	2,632	905
Charitable activities		
Grants	15,925	50,425
Total incoming resources	<u>240,884</u>	<u>212,608</u>
EXPENDITURE		
Charitable activities		
Coordinator wages	32,043	29,243
Counsellor fees	81,440	43,219
Supervision fees	32,035	25,661
CDC Management charges	6,770	4,765
Counsellor expenses	6,114	4,047
Workshop costs & expenses	2,131	1,524
Counsellor training	6,228	350
Other direct expenses	610	868
	<u>167,371</u>	<u>109,677</u>
Other		
Admin wages	40,045	31,709
Pensions	1,967	1,644
Admin costs	2,728	2,246
	<u>44,740</u>	<u>35,599</u>
Support costs		
Management		
Rent, rates and water	13,239	12,481
Insurance	2,391	1,511
Telephone	561	725
Postage and stationery	747	714
Advertising	2,586	478
Sundries	2,362	1,896
Subscriptions	596	535
Books	183	249
Room hire	520	1,130
Carried forward	<u>23,185</u>	<u>19,719</u>

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	2024	2023
	£	£
Management		
Brought forward	23,185	19,719
Computer costs	5,642	266
Cleaning	2,377	-
	<u>31,204</u>	<u>19,985</u>
Finance		
Bank charges	60	113
Governance costs		
Accountancy and legal fees	2,148	2,623
	<u>245,523</u>	<u>167,997</u>
Total resources expended		
Net (expenditure)/income	<u>(4,639)</u>	<u>44,611</u>

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

England & Wales - Charity number 1108979

Accounts

REGISTERED COMPANY NUMBER: 05386830 (England and Wales)
REGISTERED CHARITY NUMBER: 1108979

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

COTSWOLD COUNSELLING
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FOR THE YEAR ENDED 31ST MARCH 2023

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COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

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 year ended 31st March 2023. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The ethos of the agency is for counselling to be available for all, providing a low-cost service for adults, although fees are waived for those who cannot afford them. Services are offered to all young people aged 11-18 years regardless of whether a donation is made. There is a fixed charge for children of primary school age although there is a hardship fund to enable a small number of children who would otherwise be unable to access the service to receive counselling. We have also started providing family therapy within the last year. There is a fixed charge for this service although there is a hardship fund to enable a small number of families who would otherwise be unable to access the service to receive counselling.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Adult Counselling

A total of 351 (469) clients were seen and 4150 (4558) counselling hours were carried out.

Young People's Counselling

35 (53) young people were seen and 388 (603) counselling hours were carried out.

Secondary Schools Counselling

We provided 720 (793) sessions. We are not able to provide the number of students this year.

Primary Schools

52 (30) children were seen and 664 (376) counselling hours took place. We did make use of the hardship fund for a number of clients who would otherwise not have been able to access the service. Presenting problems are complex and the value of counselling is highly valued by the schools involved. There has been a large increase in number of sessions provided over the year as we have increased our relationships with local schools as well as seeing more primary individuals at the Centre.

Family Therapy Unit - a new initiative

16 families were seen and 109 counselling hours took place. This was a new initiative which began on a very small scale in April 2022. This has grown throughout the year and by the end of March 2023, we had built up a strong family therapy arm to the organisation.

FINANCIAL REVIEW

Financial position

The impact of Covid remained during 2022-23, with both counsellors and clients cancelling sessions due to illness. In addition, due to the financial climate, a number of counsellors left the organisation as they needed to seek paid employment. This had an impact on our waiting lists and also the number of clients we were able to see. However, during the year, we began to recruit more counsellors and although this was slow to impact the waiting list due to the way in which counsellors gradually build their clients hours, by the end of the financial year, we started to see an increase in the number of counsellors hours being carried out. We have also started offering family therapy which has been hugely popular as the provision of this type of counselling is lacking in this part of the country. This is continuing to expand. We also provided Young People's training for a number of our counsellors to help with our waiting list for 11-18 year olds. In addition, we have formed strong relationships with two local NHS Primary Care Networks and through this relationship have been offering counselling sessions to young people aged 11 - 25 years who would otherwise be waiting a long time (often years) for NHS services.

Overall the total income was £212,608 (2022: £140,427), against total expenditure of £167,997 (2022: £146,020), giving an overall surplus of £44,611 (2022: deficit of £5,593), leaving total reserves at the year end of £149,325 (2022: £104,714).

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Reserves policy

We aim to hold general reserves to cover approximately 9 months running costs for the main agency core business. Funds held currently are in excess of this, but in view of the uncertainty of COVID-19 outcome and funding it is fortunate that we hold this level. The trustees work on the principle of having at least £85,000 in reserves at all times.

FUTURE PLANS

Over the next year, the counsellors who have carried out the Young People's training will begin to work with young people and will help to bring the waiting list down. We will continue to expand our work with families and we intend to continue growing our workforce of counsellors who work with adults. We are also in negotiations to work with another local NHS primary care network.

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 9th March 2005 registered as a charity on 11th April 2005. The Company was established under a Memorandum Articles of Association which established the objects and powers of the Charitable Company and governed under its Articles of Association. In the event of the Company being wound up members required to contribute an amount not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05386830 (England and Wales)

Registered Charity number

1108979

Registered office

South Wing
Council Offices
Trinity Road
CIRENCESTER
Gloucestershire
GL7 1PX

Trustees

Mrs J M Erskine Crum (Chair)
Mr N J Latimer
Mrs L Natrass - resigned 09/01/23
Mrs A Clark
Mr P Megarry
Mrs E Hutchison
Mrs H Slator
Mrs N Selwyn

Independent Examiner

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Approved by order of the board of trustees on 25th September 2023 and signed on its behalf by:

Mrs J M Erskine Crum - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTSWOLD COUNSELLING**

Independent examiner's report to the trustees of Cotswold Counselling ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

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.

Jenna Wheeler ACA CTA

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Date:

COTSWOLD COUNSELLING
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	159,165	-	159,165	113,284
Charitable activities					
General		50,425	-	50,425	25,914
Other trading activities	4	2,113	-	2,113	1,210
Investment income	5	905	-	905	19
Total		212,608	-	212,608	140,427
EXPENDITURE ON					
Charitable activities					
General		132,398	-	132,398	107,778
Other		35,599	-	35,599	38,242
Total		167,997	-	167,997	146,020
NET INCOME/(EXPENDITURE)		44,611	-	44,611	(5,593)
RECONCILIATION OF FUNDS					
Total funds brought forward		104,714	-	104,714	110,307
TOTAL FUNDS CARRIED FORWARD		149,325	-	149,325	104,714

The notes form part of these financial statements

COTSWOLD COUNSELLING

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	10	17,397	-	17,397	1,943
Cash at bank		150,427	-	150,427	114,502
		167,824	-	167,824	116,445
CREDITORS					
Amounts falling due within one year	11	(18,499)	-	(18,499)	(11,731)
NET CURRENT ASSETS		149,325	-	149,325	104,714
TOTAL ASSETS LESS CURRENT LIABILITIES		149,325	-	149,325	104,714
NET ASSETS		149,325	-	149,325	104,714
FUNDS	12				
Unrestricted funds				149,325	104,714
TOTAL FUNDS				149,325	104,714

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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.

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 25th September 2023 and were signed on its behalf by:

Mr N J Latimer - Trustee

Mrs J M Erskine Crum - Trustee

The notes form part of these financial statements

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. COMPANY INFORMATION

The company is a company limited by guarantee and incorporated in England and Wales, and a registered charity with the Charity Commission in England and Wales.

The registered office address is South Wing Council Offices, Trinity Road, Cirencester, Gloucestershire, United Kingdom, GL7 1PX.

These financial statements are presented in British Pounds (GBP), which is the company's functional and presentational currency.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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) (effective 1 January 2019)', 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.

Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories income:

Fee income is included in full in the statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources for generating funds are accounted for when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Fees	148,325	105,612
Donations	9,470	7,234
Gift aid	1,370	438
	<u>159,165</u>	<u>113,284</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sundry income	<u>2,113</u>	<u>1,210</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	<u>905</u>	<u>19</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, trustees carried out supervision services on behalf of the charity and received payment for said services totalling £8,479 (2022: £10,944). These services were charged at the same terms and conditions as any other counsellor.

Trustees' expenses

During the year ended 31 March 2023, expenses of £368 were repaid to trustees (2022: £12).

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	60,952	59,685
Other pension costs	1,644	1,507
	<u>62,596</u>	<u>61,192</u>

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

	2023	2022
Counsellor Co-ordinators	1	1
Management and administration	3	3
	<u>4</u>	<u>4</u>

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

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

8. INDEPENDENT EXAMINERS FEES

	2023	2022
	£	£
Statutory accounts production & external scrutiny	2,076	1,600
	2,076	1,600
	2,076	1,600

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,284	-	113,284
Charitable activities			
General	25,914	-	25,914
Other trading activities	1,210	-	1,210
Investment income	19	-	19
Total	140,427	-	140,427
EXPENDITURE ON			
Charitable activities			
General	107,778	-	107,778
Other	38,242	-	38,242
Total	146,020	-	146,020
NET INCOME/(EXPENDITURE)	(5,593)	-	(5,593)
RECONCILIATION OF FUNDS			
Total funds brought forward	110,307	-	110,307
TOTAL FUNDS CARRIED FORWARD	104,714	-	104,714

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	4,275	280
Other debtors	1,370	-
Prepayments and accrued income	11,752	1,663
	17,397	1,943

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,570	-
Social security and other taxes	2,737	1,063
Other creditors	1,513	258
Accruals and deferred income	10,679	10,410
	<u>18,499</u>	<u>11,731</u>

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	104,714	44,611	149,325
	<u>104,714</u>	<u>44,611</u>	<u>149,325</u>
TOTAL FUNDS	<u>104,714</u>	<u>44,611</u>	<u>149,325</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	212,608	(167,997)	44,611
	<u>212,608</u>	<u>(167,997)</u>	<u>44,611</u>
TOTAL FUNDS	<u>212,608</u>	<u>(167,997)</u>	<u>44,611</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	110,307	(5,593)	104,714
	<u>110,307</u>	<u>(5,593)</u>	<u>104,714</u>
TOTAL FUNDS	<u>110,307</u>	<u>(5,593)</u>	<u>104,714</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,427	(146,020)	(5,593)
	<u>140,427</u>	<u>(146,020)</u>	<u>(5,593)</u>
TOTAL FUNDS	<u>140,427</u>	<u>(146,020)</u>	<u>(5,593)</u>

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	110,307	39,018	149,325
	<u>110,307</u>	<u>39,018</u>	<u>149,325</u>
TOTAL FUNDS	<u>110,307</u>	<u>39,018</u>	<u>149,325</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,035	(314,017)	39,018
	<u>353,035</u>	<u>(314,017)</u>	<u>39,018</u>
TOTAL FUNDS	<u>353,035</u>	<u>(314,017)</u>	<u>39,018</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

COTSWOLD COUNSELLING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	148,325	105,612
Donations	9,470	7,234
Gift aid	1,370	438
	159,165	113,284
Other trading activities		
Sundry income	2,113	1,210
Investment income		
Interest receivable - trading	905	19
Charitable activities		
Grants	50,425	25,914
Total incoming resources	212,608	140,427
EXPENDITURE		
Charitable activities		
Coordinator wages	29,243	26,324
Counsellor fees	43,219	15,821
Supervision fees	25,661	34,764
CDC Management charges	4,765	3,954
Counsellor expenses	4,047	2,119
Workshop costs & expenses	1,524	1,403
Counsellor training	350	165
Other direct expenses	868	-
	109,677	84,550
Other		
Admin wages	31,709	33,361
Pensions	1,644	1,507
Admin costs	2,246	3,374
	35,599	38,242
Support costs		
Management		
Rent, rates and water	12,481	10,856
Insurance	1,511	1,456
Telephone	725	2,206
Postage and stationery	714	1,471
Advertising	478	-
Sundries	1,896	1,672
Subscriptions	535	519
Books	249	165
Room hire	1,130	1,097
Carried forward	19,719	19,442

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	2023 £	2022 £
Management		
Brought forward	19,719	19,442
Computer costs	266	1,287
	19,985	20,729
Finance		
Bank charges	113	96
Governance costs		
Accountancy and legal fees	2,623	2,403
Total resources expended	167,997	146,020
Net income/(expenditure)	44,611	(5,593)

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

England & Wales - Charity number 1108979

Accounts

REGISTERED COMPANY NUMBER: 05386830 (England and Wales)
REGISTERED CHARITY NUMBER: 1108979

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

COTSWOLD COUNSELLING
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FOR THE YEAR ENDED 31ST MARCH 2022

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COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

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 year ended 31st March 2022. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The ethos of the agency is for counselling to be available for all, providing a low-cost service for adults, although fees are waived for those who cannot afford them. Services are offered to all young people aged 11 - 18 years regardless of whether a donation is made. There is a fixed charge for services to children of primary school age although there is a hardship fund to enable a small number of children who would otherwise be unable to access the service to receive counselling.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Adult Counselling

A total of 469 (488) clients were seen and 4558 (4808) counselling hours were carried out.

Children and Young People's Counselling

53 (71) children were seen and 603 (537) counselling hours were carried out.

Secondary Schools Counselling

We provided 793 (357) sessions. We are not able to provide the number of students this year.

Primary Schools

30 (41) children were seen and 376 (189) counselling hours took place. We did make use of the hardship fund for a number of clients who would otherwise not have been able to access the service. Presenting problems are complex and counselling is highly valued by the schools involved. There has been a large increase in the number of sessions provided over the year even though the number of clients has reduced. This highlights the ever-increasing complexities of the issues which are now presented.

The demand for counselling during 2021-22 remained high. However, we were affected by counsellors and clients suffering from Covid and, in addition, a number of counsellors decided to leave the organisation. Due to circumstances beyond our control, there was a hiatus in our normal pattern of counsellor recruitment meaning that the workforce remained smaller for a prolonged period of time. Towards the end of the financial year, the number of counsellors working for Cotswold Counselling was beginning to increase again to help support our ever-constant waiting list. One change for the organisation during the pandemic was adapting to the situation by working remotely via video and telephone. These options have now become solid options in addition to our main offering of face-to-face counselling which has meant that we have become a much more flexible organisation.

FINANCIAL REVIEW

Financial position

Overall the total income was £140,427 (2021: £159,577), against total expenditure of £146,020 (2021: £136,433), giving an overall deficit of £5,593 (2021: surplus £23,144), leaving total reserves at the year end of £104,714 (2021: £110,307).

Reserves policy

We aim to hold general reserves to cover approximately 9 months running costs for the main agency core business. Funds held currently are in excess of this, but in view of the uncertainty of COVID-19 outcome and funding it is fortunate that we hold this level. The Trustees work on the principle of having at least £85,000 in reserves at all times.

FUTURE PLANS

Over the next year, Cotswold Counselling will continue to expand its workforce to work with more adults and also to increase the provision for young people and to begin to offer family counselling. There will be a new project offering group counselling for young adults and we will start a pilot working with local NHS trusts.

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

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 9th March 2005 and registered as a charity on 11th April 2005. The Company was established under a Memorandum and Articles of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The strategic direction and development of the Charity is managed by the Trustee Board who meet 5 times a year. The General Purpose Committee meet preceding the Trustee Board and report to them. The day to day operation of the Charity is devolved to the staff.

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. In order to maintain the smooth running of the Board 1/3 of those elected will retire annually, by rotation and, being eligible, offer themselves for re-election.

Trustees are largely recruited by networking and personal recommendation. To ensure as wide a representation of interests and skills mix in future we will advertise.

New Trustees are provided with an Induction training pack and are encouraged to spend some time shadowing the office staff.

Risk management

The Trustee Board has conducted a review of the major risks to which the Charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks which the Charity faces. The risk which has been identified as high is the level of grant funding from the local authority funding.

All other risks fall into the low or medium category.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Safeguarding policies have been reviewed and updated during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05386830 (England and Wales)

Registered Charity number

1108979

Registered office

South Wing
Council Offices
Trinity Road
CIRENCESTER
Gloucestershire
GL7 1PX

COTSWOLD COUNSELLING
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees

Mrs J M Erskine Crum (Chair)
Mr N J Latimer
Mrs L Natrass
Mrs A Clark
Mr P Megarry
Mrs E Hutchison
Mrs H Slator
Mrs N Selwyn (appointed 18.10.21)

Independent Examiner

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Approved by order of the board of trustees on 5th October 2022 and signed on its behalf by:

Mrs J M Erskine Crum - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTSWOLD COUNSELLING**

Independent examiner's report to the trustees of Cotswold Counselling ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

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.

Jenna Wheeler ACA CTA
Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Date:

COTSWOLD COUNSELLING

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	113,284	-	113,284	93,849
Charitable activities					
General		25,914	-	25,914	62,026
Other trading activities	4	1,210	-	1,210	3,667
Investment income	5	19	-	19	35
Total		140,427	-	140,427	159,577
EXPENDITURE ON					
Charitable activities					
General		107,778	-	107,778	98,784
Other		38,242	-	38,242	37,649
Total		146,020	-	146,020	136,433
NET INCOME/(EXPENDITURE)		(5,593)	-	(5,593)	23,144
RECONCILIATION OF FUNDS					
Total funds brought forward		110,307	-	110,307	87,163
TOTAL FUNDS CARRIED FORWARD		104,714	-	104,714	110,307

The notes form part of these financial statements

COTSWOLD COUNSELLING

**STATEMENT OF FINANCIAL POSITION
31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	10	1,943	-	1,943	4,838
Cash at bank		114,502	-	114,502	108,819
		116,445	-	116,445	113,657
CREDITORS					
Amounts falling due within one year	11	(11,731)	-	(11,731)	(3,350)
NET CURRENT ASSETS		104,714	-	104,714	110,307
TOTAL ASSETS LESS CURRENT LIABILITIES		104,714	-	104,714	110,307
NET ASSETS		104,714	-	104,714	110,307
FUNDS	12				
Unrestricted funds				104,714	110,307
TOTAL FUNDS				104,714	110,307

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 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.

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 5th October 2022 and were signed on its behalf by:

Mr N J Latimer - Trustee

Mrs J M Erskine Crum - Trustee

The notes form part of these financial statements

COTSWOLD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. COMPANY INFORMATION

The company is a company limited by guarantee and incorporated in England and Wales, and a registered charity with the Charity Commission in England and Wales.

The registered office address is South Wing Council Offices, Trinity Road, Cirencester, Gloucestershire, United Kingdom, GL7 1PX.

These financial statements are presented in British Pounds (GBP), which is the company's functional and presentational currency.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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) (effective 1 January 2019)', 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.

Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories income:

Fee income is included in full in the statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources for generating funds are accounted for when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Fees	105,612	89,913
Donations	7,234	3,936
Gift aid	438	-
	113,284	93,849
	113,284	93,849

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sundry income	1,210	3,667
	1,210	3,667
	1,210	3,667

5. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	19	35
	19	35
	19	35

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, trustees carried out supervision services on behalf of the charity and received payment for said services totalling £10,944 (2021: £7,743). These services were charged at the same terms and conditions as any other counsellor.

Trustees' expenses

During the year ended 31 March 2022, expenses of £12 were repaid to trustees (2021: Nil).

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	59,685	55,812
Other pension costs	1,507	1,556
	61,192	57,368
	61,192	57,368

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

	2022	2021
Counsellor Co-ordinators	1	1
Management and administration	3	3
	4	4
	4	4

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

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

8. INDEPENDENT EXAMINERS FEES

	2022	2021
	£	£
Statutory accounts production & external scrutiny	1,600	2,753
	1,600	2,753

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,849	-	93,849
Charitable activities			
General	62,026	-	62,026
Other trading activities	3,667	-	3,667
Investment income	35	-	35
Total	159,577	-	159,577
EXPENDITURE ON			
Charitable activities			
General	98,784	-	98,784
Other	37,649	-	37,649
Total	136,433	-	136,433
NET INCOME	23,144	-	23,144
Transfers between funds	10,883	(10,883)	-
Net movement in funds	34,027	(10,883)	23,144
RECONCILIATION OF FUNDS			
Total funds brought forward	76,280	10,883	87,163
TOTAL FUNDS CARRIED FORWARD	110,307	-	110,307

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	280	4,838
Prepayments and accrued income	1,663	-
	<u>1,943</u>	<u>4,838</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	1,082
Social security and other taxes	1,063	-
Other creditors	258	317
Accruals and deferred income	10,410	1,951
	<u>11,731</u>	<u>3,350</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	110,307	(5,593)	104,714
	<u>110,307</u>	<u>(5,593)</u>	<u>104,714</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,427	(146,020)	(5,593)
	<u>140,427</u>	<u>(146,020)</u>	<u>(5,593)</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	76,280	23,144	10,883	110,307
Restricted funds				
Restricted	10,883	-	(10,883)	-
	<u>87,163</u>	<u>23,144</u>	<u>-</u>	<u>110,307</u>

COTSWOLD COUNSELLING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,577	(136,433)	23,144
TOTAL FUNDS	<u>159,577</u>	<u>(136,433)</u>	<u>23,144</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	76,280	17,551	10,883	104,714
Restricted funds				
Restricted	10,883	-	(10,883)	-
TOTAL FUNDS	<u>87,163</u>	<u>17,551</u>	<u>-</u>	<u>104,714</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	300,004	(282,453)	17,551
TOTAL FUNDS	<u>300,004</u>	<u>(282,453)</u>	<u>17,551</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

COTSWOLD COUNSELLING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	105,612	89,913
Donations	7,234	3,936
Gift aid	438	-
	113,284	93,849
Other trading activities		
Sundry income	1,210	3,667
Investment income		
Interest receivable - trading	19	35
Charitable activities		
Grants	25,914	62,026
Total incoming resources	140,427	159,577
EXPENDITURE		
Charitable activities		
Counsellor & coordinator wages	26,324	25,174
Counsellor & coordinator fees	15,821	12,888
Supervision fees	34,764	27,730
CDC Management charges	3,954	3,242
Counsellor expenses	2,119	1,291
Workshop costs & expenses	1,403	2,889
Counsellor training	165	1,225
	84,550	74,439
Other		
Admin wages	33,361	30,638
Pensions	1,507	1,556
Admin costs	3,374	5,455
	38,242	37,649
Support costs		
Management		
Rates and water	10,856	11,431
Insurance	1,456	1,924
Telephone	2,206	3,638
Postage and stationery	1,471	-
Advertising	-	12
Sundries	1,672	3,115
Subscriptions	519	644
Books	165	-
Room hire	1,097	-
Computer costs	1,287	-
Carried forward	20,729	20,764

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	2022 £	2021 £
Management		
Brought forward	20,729	20,764
Repairs & renewals	-	958
	20,729	21,722
Finance		
Bank charges	96	61
Governance costs		
Accountancy and legal fees	2,403	2,562
Total resources expended	146,020	136,433
Net (expenditure)/income	(5,593)	23,144

This page does not form part of the statutory financial statements

COTSWOLD COUNSELLING

England & Wales - Charity number 1108979

Accounts

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

FOR THE YEAR ENDED 31ST MARCH 2021

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COTSWOLD COUNSELLING

TRUSTEES REPORT

(A company limited by guarantee and not having share capital)

FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their annual report and the accounts of the Charity for the year ended 31st March 2021.

Structure Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9th March 2005 and registered as a charity on 11th April 2005. The Company was established under a Memorandum and Articles of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Management of the Charity

The strategic direction and development of the Charity is managed by the Trustee Board who meet 5 times a year. The General Purpose Committee meet preceding the Trustee Board and report to them. The day to day operation of the Charity is devolved to the staff.

Recruitment and Appointment of Management Committee

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. In order to maintain the smooth running of the Board 1/3 of those elected will retire annually, by rotation and, being eligible, offer themselves for re-election.

Trustees are largely recruited by networking and personal recommendation. To ensure as wide a representation of interests and skills mix in future we will advertise.

Trustee Induction and Training

New Trustees are provided with an Induction training pack and are encouraged to spend some time shadowing the office staff.

Risk Management

The Trustee Board has conducted a review of the major risks to which the Charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks which the Charity faces. The risk which has been identified as high is the level of grant funding from the local authority funding.

All other risks fall into the low or medium category.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Safeguarding policies have been reviewed and updated during the year.

Objectives and Activities

The Charity is established to provide the relief of emotional need and distress caused by mental or physical ill health or by social or economic circumstances, affecting people in the Cotswolds.

Public Benefit

The ethos of the agency is for counselling to be available for all, providing a low-cost service for adults, although fees are waived for those who cannot afford them. Services to children and young people aged 11-18 years are offered to all regardless of whether a donation is made.

COTSWOLD COUNSELLING

TRUSTEES REPORT

(A company limited by guarantee and not having share capital)

FOR THE YEAR ENDED 31ST MARCH 2021

Achievements and Performance (Prior year's figures in brackets)

Adult Counselling

A total of 488 (572) clients were seen and 4808 (4427) counselling hours were carried out.

Children and Young Peoples Counselling

71 (70) children were seen and 537 (356) counselling hours were carried out.

Secondary Schools Counselling

This was severely reduced because of Covid. We provided 357 (976) sessions. We are not able to provide the number of students this year.

Primary Schools

41 (48) children were seen and 189 (797) counselling hours took place. No sessions took place at the Centre because of the pandemic. We did make use of the hardship fund for a number of clients who would otherwise not have been able to access the service.

Financial Review & Impact of COVID-19

We invested in additional staff resource on both clinical and administration to cope with the extra work at the beginning of the year. The impact of COVID-19 has meant that it was extremely useful to have these resources in place to manage the transition to a different way of working.

Whilst there is a small surplus for the year, this is after substantial Covid-specific grants from a number of trust and foundations. We are grateful to these organisations as well as the ongoing support from Cotswold District Council and Cirencester Town Council.

Like many charities, we have been severely affected where our staff have had to work from home and face-to-face counselling ceasing for an indeterminate time. The team (both staff and volunteers) have responded marvellously using both telephone and video counselling.

Reserves Policy

We aim to hold general reserves to cover approximately 9 months running costs for the main agency core business. Funds held currently are in excess of this, but in view of the uncertainty of COVID-19 outcome and funding it is fortunate that we hold this level.

COTSWOLD COUNSELLING

TRUSTEES REPORT (CONTINUED)

(A company limited by guarantee and not having share capital)

FOR THE YEAR ENDED 31ST MARCH 2021

Legal and Administration Information

Charity Name: Cotswold Counselling
Charity Registered Number: 1108979
Company registration number: 5386830
Registered Office and Operational address: South Wing Council Offices, Trinity Road, Cirencester, GL7 1PX
Web address: www.cotswold-counselling.org.uk
E-mail: admin@cotswold-counselling.org.uk

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of charity law. The Trustees and Officers serving during the year and since the year end are as follows:

Jacqui Erskine-Crum Chair
Pam Megarry
Anne Clark
Elizabeth Hutchison
Linda Natrass
Nick Latimer Finance Trustee
Helen Slator

Staff

Margaret Morgans Centre Manager
Sarah Rider Counsellor Co-ordinator
Nicki Selwyn Administrator Co-ordinator
Zoe Wolton Finance Administrator

Independent Examiners

Ruth Herbert FCCA, Wenn Townsend, Gosditch House,
Gosditch Street, Cirencester GL7 2AG

Bankers

Charities Aid Foundation (CAF)

COTSWOLD COUNSELLING

TRUSTEES REPORT (CONTINUED)

(A company limited by guarantee and not having share capital)

FOR THE YEAR ENDED 31ST MARCH 2021

Responsibilities of the Management Committee

The Charity Trustees (who are also the Directors of Cotswold Counselling for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 5th October 2021 signed on its behalf by:

.....
Jacqui Erskine-Crum - Chair

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

Independent Examiner's Report to the Trustees of Cotswold Counselling

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the Charity 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 Company'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 that in any material respect:

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.

Ruth Herbert FCCA
Wenn Townsend
Chartered Accountants
Gosditch House
Gosditch Street
Cirencester
GL7 2AG

Date: 5th October 2021

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES & INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
Income from:	2				
Income resources from					
Charitable activities		155,706	-	155,706	176,687
Donations		3,836	-	3,836	1,137
Investment		35	-	35	61
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		159,577	-	159,577	177,885
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable expenditure	3	71,197	-	71,197	109,613
Other expenditure	4	65,236	-	65,236	63,810
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		136,433	-	136,433	173,423
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income/(Expenditure)		23,144	-	23,144	4,462
Transfers between funds		10,883	(10,883)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net Movement in funds					
Total funds brought forward		76,280	10,883	87,163	82,701
		<hr/>	<hr/>	<hr/>	<hr/>
Total Funds Carried Forward		£ 110,307	£ -	£ 110,307	£ 87,163
		<hr/>	<hr/>	<hr/>	<hr/>

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

BALANCE SHEET

AS AT 31ST MARCH 2021

	<u>Note</u>		<u>2021</u>	<u>2020</u>
CURRENT ASSETS				
Debtors	9	4,838	2,374	
Cash at bank and in hand		108,818	90,288	
		<hr/>	<hr/>	
		113,656	92,662	
CREDITORS:				
Amounts falling due within one year	10	3,349	5,499	
		<hr/>	<hr/>	
NET CURRENT ASSETS			110,307	87,163
			<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			110,307	87,163
			<hr/>	<hr/>
NET ASSETS			£ 110,307	£ 87,163
			<hr/>	<hr/>
FUNDS				
Unrestricted			110,307	76,280
Restricted			-	10,883
			<hr/>	<hr/>
			£ 110,307	£ 87,163
			<hr/>	<hr/>

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

BALANCE SHEET (CONTINUED)

AS AT 31ST MARCH 2021

In approving these financial statements as directors of the Company we hereby confirm:

- (a) The Company is entitled to the exemption from audit under Section 477(c) of the Companies Act 2006 from the year ended 31st March 2021. The Trustees have not required the Charitable Company to obtain an audit of its financial statement for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.
- (b) That we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of Section 394 and 395, and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements so far as applicable to the Charitable Company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 and the Charities SORP (FRS102). The notes on the following pages form part of these accounts.

These financial statements were approved and authorised for issue by the Trustees on 5th October 2021 and signed on their behalf by:

.....
Jacqui Erskine-Crum

.....
N Latimer

Company Registration No. 5386830

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. **ACCOUNTING POLICIES**

Basis of accounting

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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. Cotswold Counselling meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Charity has applied Update Bulletin 2 as published on 5th October 2018 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Fund accounting

Unrestricted designated funds comprise those funds which the Trustees are free to use in accordance with the charitable objectives. Restricted funds are funds which have been given for particular purposes.

Income

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories income:

- Fee income is included in full in the statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources for generating funds are accounted for when earned.

Investment income

Investment income is interest received from the bank.

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

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.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The Charity is registered and incorporated in England and Wales and its registered address is: South Wing, Council Offices, Trinity Road, Cirencester GL7 1PX.

Financial performance of the Charity

The Statement of Financial Activities states the financial performance of the Charity.

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

2	Income	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	Fees – clients	76,576	-	76,576	83,170
	Fees – external contracts	13,337	-	13,337	68,157
	Grants	62,026	-	62,026	22,750
	Placement fees	1,043	-	1,043	644
	Interest	35	-	35	61
	Donations received	3,936	-	3,936	1,137
	Other income	2,624	-	2,624	1,966
		-----	-----	-----	-----
		£ 159,577	£ -	£ 159,577	£ 155,876
		-----	-----	-----	-----
3	Charitable Activities	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	Counsellors and co-ordinators	38,062	-	38,062	67,539
	Counsellors training	1,225	-	1,225	2,401
	Supervision fees	27,730	-	27,730	34,939
	Volunteers' expenses	1,291	-	1,291	4,734
	Workshop costs	2,889	-	2,889	-
		-----	-----	-----	-----
		£ 71,197	£ -	£ 71,197	£ 109,613
		-----	-----	-----	-----
4	Other Costs			<u>2021</u>	<u>2020</u>
	Rent, rates and service charges			11,431	11,178
	Property management fees			3,242	4,432
	Repairs and renewals			958	566
	Insurance			1,924	1,770
	Centre manager's salary			6,337	8,023
	Administration salary			29,756	25,128
	Telephone, postage and stationery			3,638	4,460
	Accountancy			2,562	2,416
	Pension			1,556	1,466
	Sundry expenses			3,115	3,240
	Subscriptions			644	328
	Bank charges			61	-
	Advertising promotion			12	803
				-----	-----
				£ 65,236	£ 63,810
				-----	-----

Of which £ nil (2020 £7,000) relates to Restricted fund projects.

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

5.	Total Resources Expended	<u>Staff Costs</u>	<u>Other Costs</u>	<u>Total 2021</u>	<u>Total 2020</u>
	Costs of activities in furtherance of charitable objectives	71,197	-	71,197	109,613
	Management and administration of the Charity	37,649	27,587	65,236	63,810
		<hr/>	<hr/>	<hr/>	<hr/>
		£ 108,846	£ 27,587	£ 136,433	£ 173,423
		<hr/>	<hr/>	<hr/>	<hr/>
	Staff costs:				
	Counsellors and co-ordinators			29,256	29,750
	Centre Manager			6,337	8,023
	Administration salary			29,756	25,038
	Workshop costs			2,889	-
	Counsellor co-ordinator Children			-	1,785
	Counselling expenses/travel			1,291	4,734
	Counsellor's training			1,225	2,401
	Supervision fees			27,730	34,939
	Counsellors – Primary Schools			8,806	36,094
	Pension			1,556	1,466
				<hr/>	<hr/>
				£ 108,846	£ 144,230
				<hr/>	<hr/>
	Other costs:				
	Rent and rates			11,431	11,178
	Property management fees			3,242	4,432
	Repairs and renewals			958	566
	Insurance			1,924	1,770
	Telephone, postage and stationery			3,638	4,460
	Subscriptions			644	328
	Accountancy			2,562	2,416
	Sundry expenses			3,115	3,240
	Bank charges			61	-
	Advertising promotion			12	803
				<hr/>	<hr/>
				£ 27,587	£ 29,193
				<hr/>	<hr/>

No employees earned £60,000 p.a. or more.

The average number of employees analysed by function was:

	<u>2021</u>	<u>2020</u>
Counsellor Co-ordinators	2	2
Management and administration	3	2
	<hr/>	<hr/>
	5	4
	<hr/>	<hr/>

Trustees received no remuneration or benefits and were not reimbursed for any of their expenses in the period. The Charity has no key employed management personnel.

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

6. Analysis of Net Assets Between Funds

	<u>General Funds</u>	<u>Restricted Funds</u>	<u>2021 Total Funds</u>	<u>2020 Total Funds</u>
Current assets	113,656	-	113,656	92,662
Current liabilities	(3,349)	-	(3,349)	(5,499)
	<hr/>	<hr/>	<hr/>	<hr/>
Net Assets at 31st March 2021	£ 110,307	£ -	£ 110,307	£ 87,163
	<hr/>	<hr/>	<hr/>	<hr/>

7. Movements in Funds

	<u>B/Forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>At 31st March 2021</u>	<u>At 31st March 2020</u>
Restricted Funds						
Primary Schools	10,883	-	-	(10,883)	-	10,883
Unrestricted Funds						
General Funds	76,280	159,577	(136,433)	10,883	110,307	76,280
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£ 87,163	£ 159,577	£ (136,433)	£ -	£ 110,307	£ 87,163
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The restricted funds were a historical hangover that no longer relates to the income we receive and have been fully expended in the past.

8. Taxation

As a charity, Cotswold Counselling is exempt from tax on income and gains falling within the Section 478 of the Corporation Tax Act 2010 to the extent these are applied to its charitable objections.

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

9.	Debtors	<u>2021</u>	<u>2020</u>
	Debtors	£ 4,838	£ 2,374
		_____	_____
10.	Creditors	<u>2021</u>	<u>2020</u>
	Creditors	1,399	3,549
	Accruals	1,950	1,950
		_____	_____
		£ 3,349	£ 5,499
		_____	_____

11. **Share Capital**

The Company is limited by guarantee and does not have share capital. Each member's liability is restricted to £1.

12. **Capital Commitments**

The Company had no known capital commitments at the balance sheet date.

13. **Contingent Liabilities**

There were no known contingent liabilities at the balance sheet date.

14. **Related Party Transactions**

There were no related party transactions during the year or previous year.

COTSWOLD COUNSELLING

(A company limited by guarantee and not having share capital)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2021

CHARITY NO. 1108979

COMPANY NO. 5386830