

COTSWOLD COUNSELLING

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

FOR THE YEAR ENDED 31ST MARCH 2021

CONTENTS

	<u>Pages</u>
Trustees report	2 - 5
Accountants report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the accounts	10 - 15

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
		<hr/>	<hr/>	<hr/>	<hr/>
		£ 159,577	£ -	£ 159,577	£ 155,876
		<hr/>	<hr/>	<hr/>	<hr/>
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	-
		<hr/>	<hr/>	<hr/>	<hr/>
		£ 71,197	£ -	£ 71,197	£ 109,613
		<hr/>	<hr/>	<hr/>	<hr/>
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
				<hr/>	<hr/>
				£ 65,236	£ 63,810
				<hr/>	<hr/>

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</u>	<u>Other</u>	<u>Total</u>	<u>Total</u>
		<u>Costs</u>	<u>Costs</u>	<u>2021</u>	<u>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
		<hr/>	<hr/>

10.	Creditors	<u>2021</u>	<u>2020</u>
	Creditors	1,399	3,549
	Accruals	1,950	1,950
		<hr/>	<hr/>
		£ 3,349	£ 5,499
		<hr/>	<hr/>

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