

**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**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

**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 Nattrass  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	<b>113,284</b>	-	<b>113,284</b>	93,849
<b>Charitable activities</b>					
General		<b>25,914</b>	-	<b>25,914</b>	62,026
Other trading activities	4	<b>1,210</b>	-	<b>1,210</b>	3,667
Investment income	5	<b>19</b>	-	<b>19</b>	35
<b>Total</b>		<b>140,427</b>	-	<b>140,427</b>	159,577
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<b>107,778</b>	-	<b>107,778</b>	98,784
Other		<b>38,242</b>	-	<b>38,242</b>	37,649
<b>Total</b>		<b>146,020</b>	-	<b>146,020</b>	136,433
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,593)</b>	-	<b>(5,593)</b>	23,144
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>110,307</b>	-	<b>110,307</b>	87,163
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>104,714</b>	-	<b>104,714</b>	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 £
<b>CURRENT ASSETS</b>					
Debtors	10	1,943	-	1,943	4,838
Cash at bank		114,502	-	114,502	108,819
		<b>116,445</b>	-	<b>116,445</b>	113,657
<b>CREDITORS</b>					
Amounts falling due within one year	11	(11,731)	-	(11,731)	(3,350)
<b>NET CURRENT ASSETS</b>		<b>104,714</b>	-	<b>104,714</b>	110,307
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>104,714</b>	-	<b>104,714</b>	110,307
<b>NET ASSETS</b>		<b>104,714</b>	-	<b>104,714</b>	110,307
<b>FUNDS</b>	12				
Unrestricted funds				104,714	110,307
<b>TOTAL FUNDS</b>				<b>104,714</b>	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	-
	<u>113,284</u>	<u>93,849</u>

### 4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sundry income	<u>1,210</u>	<u>3,667</u>

### 5. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	<u>19</u>	<u>35</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 £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
	<u>61,192</u>	<u>57,368</u>

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

	2022	2021
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 2022**

**8. INDEPENDENT EXAMINERS FEES**

	<b>2022 £</b>	<b>2021 £</b>
Statutory accounts production & external scrutiny	1,600	2,753
	<b>1,600</b>	<b>2,753</b>

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**COTSWOLD COUNSELLING**

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

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**12. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	76,280	23,144	10,883	110,307
<b>Restricted funds</b>				
Restricted	10,883	-	(10,883)	-
	<u>87,163</u>	<u>23,144</u>	<u>-</u>	<u>110,307</u>
<b>TOTAL FUNDS</b>				
	<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 £
<b>Unrestricted funds</b>			
General fund	159,577	(136,433)	23,144
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	76,280	17,551	10,883	104,714
<b>Restricted funds</b>				
Restricted	10,883	-	(10,883)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	300,004	(282,453)	17,551
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees	105,612	89,913
Donations	7,234	3,936
Gift aid	438	-
	<b>113,284</b>	93,849
<b>Other trading activities</b>		
Sundry income	1,210	3,667
<b>Investment income</b>		
Interest receivable - trading	19	35
<b>Charitable activities</b>		
Grants	25,914	62,026
<b>Total incoming resources</b>	<b>140,427</b>	159,577
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<b>84,550</b>	74,439
<b>Other</b>		
Admin wages	33,361	30,638
Pensions	1,507	1,556
Admin costs	3,374	5,455
	<b>38,242</b>	37,649
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
Brought forward	<b>20,729</b>	20,764
Repairs & renewals	-	958
	<b>20,729</b>	21,722
<b>Finance</b>		
Bank charges	<b>96</b>	61
<b>Governance costs</b>		
Accountancy and legal fees	<b>2,403</b>	2,562
Total resources expended	<b>146,020</b>	136,433
<b>Net (expenditure)/income</b>	<b>(5,593)</b>	23,144

This page does not form part of the statutory financial statements