

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**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
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
	<u>2,076</u>	<u>1,600</u>

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	<u>140,427</u>	<u>-</u>	<u>140,427</u>
EXPENDITURE ON			
Charitable activities			
General	107,778	-	107,778
Other	38,242	-	38,242
Total	<u>146,020</u>	<u>-</u>	<u>146,020</u>
NET INCOME/(EXPENDITURE)	(5,593)	-	(5,593)
RECONCILIATION OF FUNDS			
Total funds brought forward	110,307	-	110,307
TOTAL FUNDS CARRIED FORWARD	<u>104,714</u>	<u>-</u>	<u>104,714</u>

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
	<u>17,397</u>	<u>1,943</u>

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
	18,499	11,731

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
TOTAL FUNDS	104,714	44,611	149,325

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
TOTAL FUNDS	212,608	(167,997)	44,611

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
TOTAL FUNDS	110,307	(5,593)	104,714

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)
TOTAL FUNDS	140,427	(146,020)	(5,593)

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
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
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