

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

COTSWOLD COUNSELLING

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024

COTSWOLD COUNSELLING
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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		<u>44,740</u>	<u>-</u>	<u>44,740</u>	<u>35,599</u>
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>149,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		144,686	-	144,686	149,325
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>144,686</u>	<u>-</u>	<u>144,686</u>	<u>149,325</u>
FUNDS	12				
Unrestricted funds				144,686	149,325
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	2,113	-	2,113
Investment income	905	-	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
	<u>240,884</u>	<u>212,608</u>
Total incoming resources		
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	23,185	19,719

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	<u>2,148</u>	<u>2,623</u>
Total resources expended	<u>245,523</u>	<u>167,997</u>
Net (expenditure)/income	<u>(4,639)</u>	<u>44,611</u>

This page does not form part of the statutory financial statements