

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

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
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
		257,029	1,125	258,154	164,028
CREDITORS					
Amounts falling due within one year	11	(24,857)	(1,125)	(25,982)	(19,342)
NET CURRENT ASSETS		232,172	-	232,172	144,686
TOTAL ASSETS LESS CURRENT LIABILITIES		232,172	-	232,172	144,686
NET ASSETS		232,172	-	232,172	144,686
FUNDS	13				
Unrestricted funds				232,172	144,686
TOTAL FUNDS				232,172	144,686

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

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	2,024	-	2,024
Investment income	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>

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>

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>

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