

GLOUCESTERSHIRE COUNSELLING SERVICE

England & Wales · Charity number 1109904

Details

Status Registered

Legal form Charitable company

Company number [04754643](#)

Registered 2005-06-07

Register [View on the Charity Commission register](#)

Contact

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Alma House
52-53 High Street
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Activities

Objects: (A) THE RELIEF OF PEOPLE SUFFERING FROM EMOTIONAL OR PSYCHOLOGICAL DISTRESS OR RELATIONSHIP PROBLEMS PRINCIPALLY TO THE COMMUNITY OF GLOUCESTERSHIRE AND ITS SURROUNDS BY THE PROVISION OF HIGH QUALITY PSYCHODYNAMIC COUNSELLING.(B) TO ADVANCE EDUCATION AND TRAINING IN COUNSELLING AND TO PROMOTE AWARENESS OF THE EFFECTIVENESS OF COUNSELLING.

Activities: To provide affordable professional counselling to the community of GloucestershireTo provide professional training in psychodynamic counselling to the people of Gloucestershire and its surrounds

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** GLOUCESTERSHIRE AND ITS SURROUNDS.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£916,887	£1,048,902	£417,203	74
2024-08-31	£930,461	£1,137,393	£549,218	84
2023-08-31	£1,134,197	£1,054,519	£756,150	90
2022-08-31	£1,127,966	£1,017,276	£676,472	93
2021-08-31	£983,635	£805,014	£615,698	93
2020-08-31	£825,951	£660,319	£437,077	78

Trustees

Name	Role	Appointed
Hannah Lim		2023-04-05
John Diamond		2024-01-01
Kirsty Button		2025-01-09
Sara Smalley		2025-01-09

Accounts

Company no. 04754643
Charity no. 1109904

Gloucestershire Counselling Service
Annual Report and Audited Accounts
31 August 2025

Gloucestershire Counselling Service

Report of the trustees for the year ended 31 August 2025

The trustees present their report and the audited financial statements for the year ended 31 August 2025. Reference and administrative information set out on page 19 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice-Accounting and Reporting by Charities (effective January 2019).

Our Vision

A future where people feel empowered and enabled to make lasting and meaningful change in their lives.

Our Guiding Value

To Meet People Where They Are – geographically, emotionally, psychologically and therapeutically.

Our Purpose

We aim to achieve our vision by providing access to affordable high quality counselling services. We will provide the best training we can to ensure our services have the impact on people's lives that help us all to thrive.

Our Priorities

Access | Quality | Impact

Contents

Chairs' introduction	3
Chief Executive's review	3
Voices of our clients	5
Our impact	6
UN Sustainable Development Goals	6
Counselling service impact	8
Impact stories	9
Training service impact	10
The world around us	11
Strategy on a Page	13
Structure, governance and management	14
Fundraising	16
Financial review	16
Plans for the future	17
Reserves policy	18
Reference and administrative details	19
Statement of responsibilities of the Trustees	20
Independent auditor's report	22
Financial statements	26

Chairs' Introduction

We are delighted to present our annual report for 2024/25.

This has been a year of fresh perspectives and new ideas for GCS, with the welcome of new Trustees, the election of new co-Chairs, the selection of a new Treasurer and the appointments of an interim CEO and a new senior leadership team.

We took the opportunity to review and refresh our strategic ambitions – focussing on three key themes of Access, Quality and Impact - and made significant strides towards a more secure financial footing for our work. We look forward to bedding in a refreshed and more streamlined organisational structure in 2025/26 and exploring opportunities to evolve our approach to meeting the needs of people and communities across Gloucestershire.

GCS continues to be recognised as a BACP-Accredited Adult Counselling Service, delivering BPC-Accredited training in psychodynamic counselling skills.

John Diamond and Kirsty Button
Co-Chairs of Trustees

CEO's Review

It has been our privilege in 2024/25 to support 1,145 people accessing 12,423 counselling sessions, 80% of which we are proud to have supported with either fully-funded or subsidised counselling.

2024/25 saw the continuation of our long-running contracted work for the NHS and Ministry of Justice, providing fully-funded counselling for people who have experienced sexual violence and domestic abuse. We are particularly excited to have further developed our close association with Gloucestershire Rape and Sexual Abuse Centre (GRASAC) in providing counselling and EMDR therapy under their NHS contract to support people who have experienced sexual violence. This significant investment over three years allows us to respond more coherently to the endemic challenge of violence and abuse, offering structured services for people ranging from stabilisation support through to the prospect of recovery from traumatic experience. Breaking intergenerational cycles of abuse and trauma is fundamental to the foundations of GCS and we are delighted to be working with GRASAC to deliver this vital and meaningful work.

We also worked with dozens of other charitable organisations across the county with signposting and referral pathways into our services, and we continue to seek opportunities to work in partnership with others to meet the needs of the people and communities that they advocate for and represent.

Our 30+ year partnership with a charitable trust allowed us to offer reduced fee counselling to 50+ patients a year referred from a GP practice in the Forest of Dean.

With sessions delivered across the county in Stroud, Cheltenham, Gloucester, Tewkesbury and Cirencester, as well as online, our reach is firmly established. With the support of 60+ highly trained counsellors, our work continues with adults, young people and couples as well as delivering services in schools and workplaces across the county.

GCS has also trained several generations of counsellors across Gloucestershire for over 40 years, with our diploma graduates woven deeply into the fabric of the county's mental health and wellbeing networks. In 2024/25 we taught 82 people across our Certificate and Diploma courses, with 41 people achieving their Certificates in Counselling Skills and 10 people reaching the end of their three-year Diploma in Psychodynamic Counselling Skills to become fully qualified counsellors.

As one of the few counselling organisations still to be offering open-ended counselling alongside our time-limited work, we continue to provide services that are difficult to access via the NHS or from other statutory services. Addressing this gap is vital for those that need a different kind of support, whether from personal choice or also because other options have not managed to meet them where they are emotionally, psychologically or therapeutically.

Our work thrives on the generosity of others and with more funding we can do so much more.

Edward Weir
Chief Executive Officer

Thank-you

It is our pleasure to pass on our thanks and gratitude to everyone who has placed their trust in us and supported our work in 2024/25:

To our hidden community who come to us for counselling support. Counselling happens mostly in quiet, private spaces – rightly hidden from view. We see you and hear you.

To our counsellors, volunteers, trainees, staff and Trustees who bring the vitality, reflections and emotional capacity that enlivens our work and shapes who we are.

To our donors and funders, specifically Barnwood Trust, the Chappell Trust and the estate of Patricia Hutton, for their generous support for our work.

To those that commission our services: Gloucestershire ICB; Gloucestershire Rape and Sexual Assault Centre; The Office of Police and Crime Commissioner/Ministry of Justice; Holts Health Centre; our Schools Service and Employee Wellbeing Service clients, and all those that come to us for other professional services.



VOICES OF OUR CLIENTS

Supporting meaningful and lasting change



Our Impact

We measure our impact in three ways:

- From narrative feedback from people we work with
- From surveys of experience
- Through collation of CORE-10 data (Clinical Outcomes in Routine Evaluation).

CORE-10 is a widely used clinical measurement tool in statutory and voluntary sector mental health services, providing a psychological assessment measuring levels of emotional distress. It uses 10 questions to examine thoughts, feelings and behaviours in key areas such as anxiety, depression, functioning and risk, arriving at an overall indication of distress.

We use CORE-10 scores to measure distress at the start, during, and end of counselling, enabling us to evaluate outcomes. A reduction in CORE-10 scores reflects:

- Decreased levels of anxiety, depression, and general distress
- Improved coping and emotional regulation
- Enhanced day-to-day functioning
- Greater wellbeing and resilience

In 2025/26, we began to explore how our work aligns to UN Sustainable Development Goals, where global partnerships at large translate into local delivery.

SDG3 – Good Health and Wellbeing

83% improvement in the CORE-10 outcome measure (year to Dec 2025) for people who have experienced domestic abuse and sexual violence.

74% improvement in the CORE-10 outcome measure (year to Dec 2025) for people who received support through our general adult counselling service.

1,145 direct beneficiaries (people who received counselling).

1,603 indirect beneficiaries (estimated) *

SDG4 – Quality Education

41 trainees worked towards their BCP-accredited GCS Diploma in Psychodynamic Counselling Skills.

10 trainees graduated as qualified psychodynamic counsellors, meeting criteria to become registered members of BACP and BPC.

41 people awarded the GCS Certificate in Counselling Skills, completing the foundation year for the GCS Diploma in Psychodynamic Counselling Skills.

SDG10 – Reduced Inequalities

919 people (80% of people seen) received subsidised or fully-funded counselling in 2024/25. Service reached across the county, with 19% seen online.

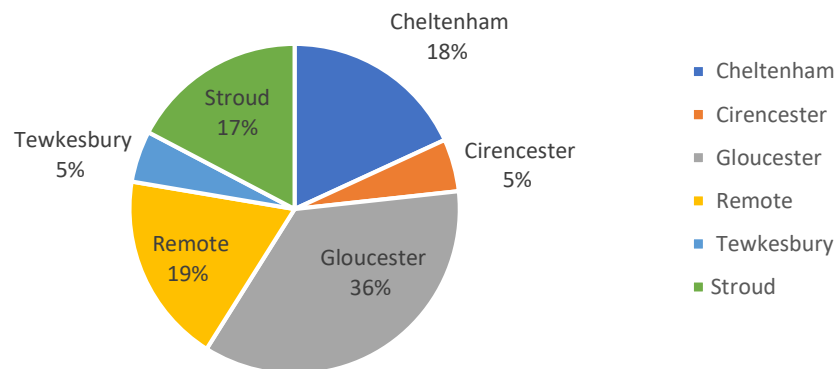
69% of counselling sessions were subsidised, supporting 60% of self-funding clients.

70:30 ratio of female/male across the service.

* Indirect beneficiaries are people who are not direct beneficiaries but who may be impacted by our work with direct beneficiaries. This could be family members, colleagues, friends, peers, other members of communities. We are being cautious in our estimate, using 2.4 as the average household size within Gloucestershire, minus the direct beneficiary, to arrive at x1.4 of direct beneficiaries. For some people, the impact of improved mental health and emotional wellbeing will reach across many relationships with family members, peers, socially and professionally. For people living more localised and contained lives, their wider contacts with others may be very limited and the impact of counselling will be felt by them directly. The average calculation is an effort to share an expectation of wider impact, not an attempt to quantify an attribution of positive outcomes that have not been formally measured.

Our Counselling Service Impact – meeting people where they are

Breakdown of clients requests of location to be seen



OUR IMPACT

SESSIONS DELIVERED


9,500

ADULT
SERVICE


2,664

SCHOOLS
SERVICE


259

CHILD & FAMILY
SERVICE

80% of our counselling sessions are financially supported, providing access to those who need it most.



91%

Report better
management of
painful feelings



72%

Saw an
improvement in
their self-
confidence



63%

Developed
stronger
relationships with
family & friends



75%

Improved
clarity in
decision-making

*All above data based on 2024/2025 client surveys/reports

GCS IMPACT STORIES

GLOUCESTERSHIRE COUNSELLING SERVICE Longer-term subsidised counselling

"It's enabled me to overcome a lot in almost every area of life... I used to live outside of myself. Now I've learned how to approach life in a more constructive manner."

Client aged 20



Starting Point

Client came to counselling feeling socially isolated, overwhelmed in relationships, and struggling with a sense of self.

Outcome

Through counselling, the client developed greater self-awareness, improved confidence, and a more constructive approach to life.

"I learned to trust someone, I feel like I can breathe for the first time. I got to experience what it's like to be safe with someone - now I feel more real and more like a person."

Client aged 47



Starting Point

Client experienced frequent suicidal thoughts and paranoia due to chronic pain. A lack of trust in others, impacted their sense of self and emotional safety.

Outcome

Counselling provided a safe, consistent space which enabled the client to build trust, resilience, and feel more grounded.

"My counsellor made me feel heard and helped me come to terms with very complex issues I had experienced."

Client aged 63



Starting Point

Client was referred via Victim Support to address the impact of a recent crime, alongside earlier experiences of domestic violence in childhood.

Outcome

Counselling supported the client to process these experiences and begin to move forward with greater understanding and stability.

Our Training Service Impact – developing the mental health workforce for Gloucestershire

Throughout 2024/25 GCS has continued to train counsellors through our long-established training service. This remains a vital aspect of our work, ensuring that we not only meet the growing demand for mental health support today but also build a sustainable workforce for the future.

This year, GCS has supported 41 trainees working towards their Level 4/5 counselling qualifications, with 10 trainees graduating as qualified psychodynamic counsellors. Our robust training programme equips people with the theoretical knowledge, practical skills, and emotional resilience needed to navigate the challenges of professional counselling.

The need for skilled mental health professionals is more critical than ever. By investing in the training of future counsellors, GCS is addressing this pressing need while helping to ensure that those living across Gloucestershire have access to the support they deserve. Each of our trainees contribute 200 client hours of support within Gloucestershire over the duration of their three-year training. This includes placements with other local counselling organisations, allowing GCS to contribute an average of 2,400 low-cost hours per annum to the local counselling economy within numerous counselling organisations across the county. Many of our trainees go on to work within the local area, strengthening the network of mental health professionals available to our communities.

We remain committed to delivering accredited training of the highest quality, fostering the growth of a resilient and well-prepared workforce that will meet the mental health challenges of tomorrow. By doing so, we continue to support not only our trainees but also the wider community we serve.

GCS offers a range of skills-based courses, including our well-established Level 2/3 Certificate in Counselling Skills, which provides participants with foundational knowledge in active listening, empathy, and communication. These courses cater to those considering a career in counselling and those seeking to enhance their interpersonal skills in their personal or professional lives.

2024/2025 saw 41 people completing the Certificate in Counselling Skills, building on our work last year to improve the reach of the course to students across the county.

The World Around Us

As people across Gloucestershire continue to grapple with an uncertain world, with various financial crises merging into a prolonged cost of living crisis that reaches into all of our lives, our long-standing mental health crisis continues. Huge pressures are being experienced by our children within schools and within our families. Those that work to provide vital support to those in need are stretched to the limit, and access to services – and hope – can sometimes seem harder than ever. Demand for mental health support is increasing while resources to share the weight are shrinking.

Gloucestershire will also be witnessing significant changes across our key institutions over the next three years, with major structural changes to our local NHS services and big reorganisations of local government. Change brings uncertainty, and uncertainty breeds anxiety. It has never felt more vital to have a robust, responsive, accessible and compassionate charitable sector to help fill the gaps between service provision and the needs of people within our communities.

GCS has a role to play, along with our statutory, voluntary and charitable companions across Gloucestershire, in helping to heal our fractured support systems. We do this best by meeting people where they are – geographically, emotionally and psychologically – and by supporting people in their recovery from their difficult experiences of life. This only happens by working together in partnership with others.

Counsellors and the people they support form therapeutic partnerships all the time – it is the essence of the counselling alliance, where trust and understanding starts to emerge and where we begin to experience the therapeutic effects of changes in the ways in which we relate to our experiences. Counselling offers time out to see this, and another set of ears to help us hear.

At GCS, we begin from this understanding in reaching out to partner with other organisations that offer vital support for people. We know that when fragile systems struggle and break, it falls to those that can help to pick up the pieces, to contain difficult feelings, and to prevent downward spirals towards collapse. By working together to improve access to the right support at the right time, we can find better ways to respond to the changes, uncertainties and anxieties that we face.

As with many charities across Gloucestershire and across the UK, GCS has been affected by a significant downturn in charitable donations, changes in the pattern of traditional Trust and Foundation grant funding and reductions in contracted income from statutory services. As income has reduced, costs have increased due to the various pressures that drive inflation.

At the same time, we have also seen an increase in presentations from people with significant therapeutic need, whilst also witnessing a growth in the availability of short-term counselling, whether via employee assistance programmes or from AI support.

We love the breadth of access and options that this provides for people. Alongside this, we also cherish the opportunity to serve our local communities – meeting people where they are.

With this at the front and centre of our focus, we took the opportunity during the summer of 2025 to refresh our strategy.

Our Strategy

Throughout the spring and early summer of 2025, we engaged with a range of stakeholders to better understand our external landscape, current strengths and evolving counselling and therapeutic needs. Our Strategy-on-a-Page articulates the broad scope of our ambitions for the next 3-5 years and the areas where we feel our focus needs to be. As we move into 2025/26, we will define the specific delivery tasks and the scheduling of these over the course of the coming months and years. This will involve a balancing of priorities based on linking development to targeted fundraising and commissioning opportunities. Our strategic positioning will help us to demonstrate our relevance within our communities and within the wider mental health support agenda.

Strategy on a Page

Our Vision

A future where people feel empowered and enabled to make lasting and meaningful change in their lives.

Our Guiding Value

To Meet People Where They Are – geographically, emotionally, psychologically and therapeutically.

Our Purpose

We aim to achieve our vision by providing access to affordable high quality counselling services. We will provide the best training we can to ensure our services have the impact on people's lives that help us all to thrive.

Our Priorities

Access

Making the case for counselling

Aligning our counselling service to deliver secondary social impact from positive clinical outcomes, such as working with trauma and suicidal ideation to reduce poverty, isolation, homelessness and unemployment

Taking a strategic approach to improving access, bringing a whole-system ethos to the development and delivery of people-centred services

Recognising three core elements to our work: working with trauma, including adverse childhood experiences; suicide prevention; and living well

Quality

Ensuring our counselling and training is of the highest possible standard

Ensuring our counselling and training services develop to meet the needs of our local populations

Providing professional development and specialist training support for counsellors within Gloucestershire

Maintaining standards of practice aligned with the professional bodies that accredit our training and counselling services

Impact

Aligning access with quality to ensure our services are as impactful as possible in enabling positive outcomes for people

Resolving transgenerational cycles of trauma and abuse

Alleviating the debilitating impact of traumatic experience on mental health and capacity to live well

Demonstrating social value through impact, aligned with UN Sustainable Development Goals

SDG3 Good health and wellbeing

SDG4 Quality Education

SDG10 Reduced inequalities

Our Enablers

Governance | Fundraising | Partnerships | DEIB | Data | Digital/AI
Engagement | Co-production | Comms

Our Structure, Governance & Management

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 which provide the Organisation with a more robust governance framework.

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

GCS has an active Board of four Trustees, comprising 2 x Co-Chairs, Treasurer and one other. Our Interim Chair, Treasurer and four Trustees resigned during the year, marking a significant period of transition and renewal in our Board membership. We were delighted to welcome Kirsty Button and Sara Smalley as new members of the Board, with Kirsty joining John Diamond as Co-Chair and Sara becoming Treasurer.

All Trustees are appointed for an initial term of three years. No Trustee may serve more than nine years, unless in exceptional circumstances and with prior agreement from the Board.

Trustees are recruited by open advertisement, with an emphasis on ensuring a breadth of skills and experience across the range of Charity governance functions and knowledge and experience relevant to the context within which GCS operates. Vacancies are promoted across a variety of networks across the county, with applicants selected via written application and interview by the Chair and CEO. Recommendations are then made to the Board, with outcomes confirmed by Board vote.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report & accounts and minutes of recent trustee meetings.

The induction, led by the Chair of Trustees, includes:

- An explanation of the purposes and activities of GCS
- The trusts and procedures which govern the trustees' actions
- The organisation of GCS
- The source of funding and the nature of resources

It is the responsibility of the Board and Company Secretary to ensure that GCS has effective governance arrangements, including a sound system of internal control, as well as continuously striving to improve its governance and meeting changing legal and other requirements.

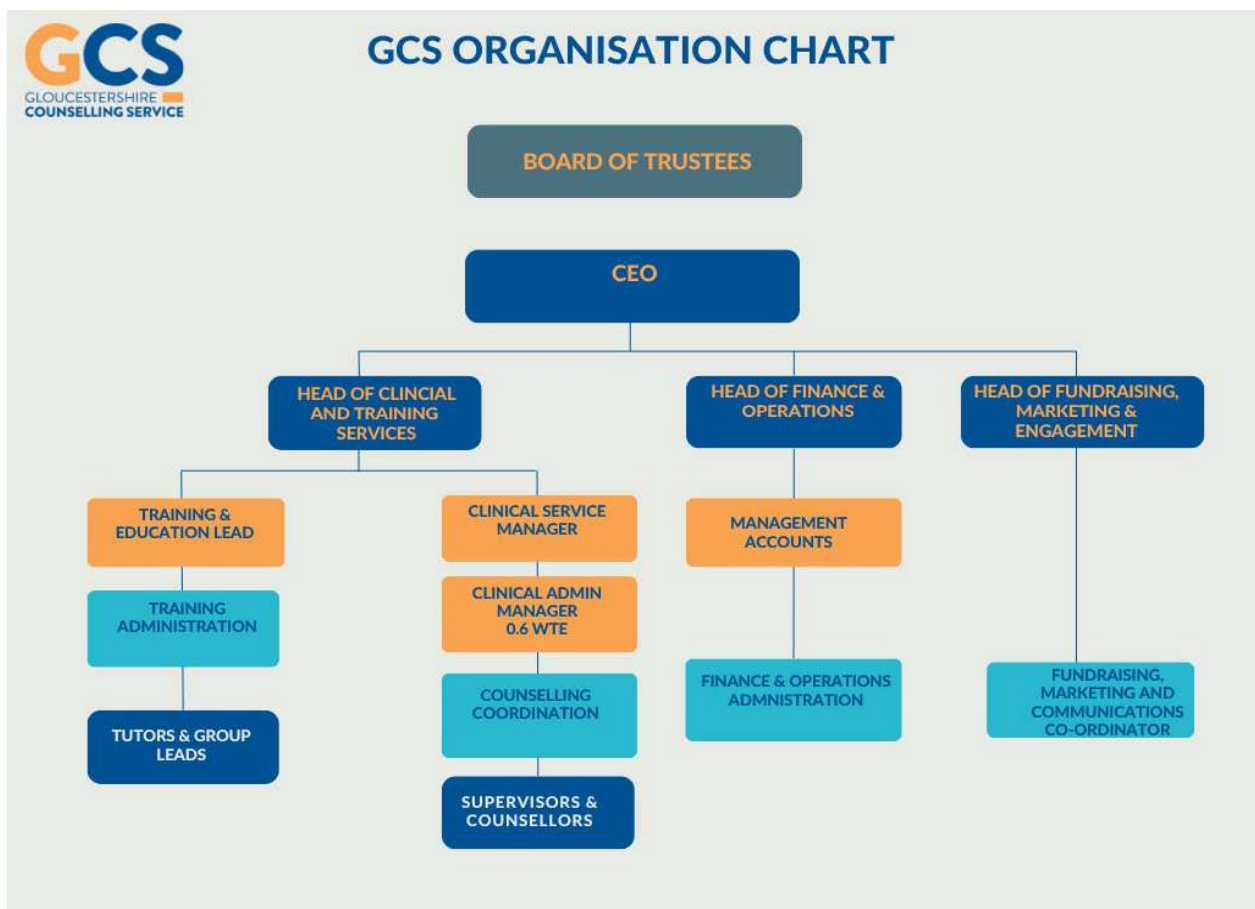
The Trustee Board meets quarterly to discuss the strategic direction of GCS, ensure core aims and objectives are being met in the most efficient way, take account of any risks facing the organisation and ensure that all legal obligations are satisfied.

The trustees are responsible for the strategic direction of the charity, delegating day-to-day decision making and operational responsibilities to the CEO to deliver within the parameters of the agreed budget.

The trustee board review the pay rate across the Organisation on an annual basis benchmarking against similar sized charitable Organisations and those undertaking similar activities.

Our counselling service is a British Association for Counselling and Psychotherapy (BACP) Accredited Adult Counselling Service. This accreditation requires the charity to adhere to high levels of professional standards and ethics. GCS is also a Member Institute of the British Psychoanalytic Council (BPC), which accredits the GCS Diploma in Counselling and offer professional accreditation to qualified counsellors.

Heading into 2025/26, our restructured organisational chart is as follows:



Our Objectives & Activities

The charitable objectives of GCS are:

1. The relief of people suffering from emotional or psychological distress or relationship problems principally to the community of Gloucestershire and its surrounds by the provision of high-quality counselling
2. To advance education and training in counselling and to promote awareness of the effectiveness of counselling.

GCS delivers public benefit through the provision of professional and accessible counselling services which are supported by high-quality training courses within Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit.

Our Fundraising

The fundraising landscape continues to be challenging across the charity sector, with traditional grant funding from Trusts and Foundations becoming increasingly difficult to access. A number of funders that had previously supported the work of GCS have changed their criteria and moved away from funding counselling organisations. The Trustees decided on a new approach towards the end of 2024/25, bringing fundraising back in-house. Having reviewed our strategic priorities within a changing landscape, a refreshed case for support will be developed to align our ambitions for Access, Quality and Impact with different approaches to charitable fundraising. Key to this will be establishing a better understanding of our social impact and the social value of our work and how we can best present this to the world.

Our registration with the Fundraising Regulator establishes the standards we follow in all our fundraising work.

Our Financial Review

GCS income comes from a variety of sources, the majority of which is self-generated through client fees, client contributions to subsidised sessions, and income from training.

Income is received from:

- Client fees for counselling
- Trainee fees for training courses
- Contracts held to deliver counselling services via grants awarded by Gloucestershire Integrated Care Board; the Office of Police and Crime Commissioner (Ministry of Justice scheme); and Gloucestershire Rape and Sexual Assault Centre
- 10 school contracts

- Funding from a trust to provide counselling to a specific group of people referred by their GP
- EWS contracts with local employers to provide counselling for their employees
- Contracts to provide clinical supervision to external organisations
- Grant funding and trust income

We supported 60% of self-funding clients with subsidised counselling rates. This is down from 87% in 2023/24, demonstrating the considerable gap between funding support and the level of need for counselling within our communities. Whilst fundraising income has helped us to provide subsidised counselling in the past, the reality is that GCS has largely been covering these costs from reserves for the last three years. As the reserves diminish, our capacity to offer support is reducing.

Our total income in 24/25 was £917k (23/24: £930k) against total expenditure of £1,049k (23/24: £1,137k), resulting in a deficit of £132k (23/24: deficit of £207k).

At the year end, we held £417k of reserves, of which £17k was restricted, £70k was designated, and £330k was held in general funds.

Our Plans for the Future

In our annual report for 2023/24, we looked ahead to focussing on finding sustainable ways to continue providing accessible counselling services to the communities of Gloucestershire. As this challenge continues, our plans for 2025/26 are to revisit and refresh our business model for providing support. This follows considerable work in 2024/25 to review and rediscover our sense of purpose, agree our strategic ambitions, and to lay the foundations for a more financially stable and secure future. The latter has involved significant reductions in core overhead costs, a reorganisation of our staffing model and a 30% reduction in our staffing headcount.

Our reserves – and our resolve – will be tested in 2025/26, and we need to emerge knowing that our services are relevant, coherently delivered and viable for the future of GCS. This is about more than expenditure controls and a reliance on the generosity of others; it is about us looking inwards to understand ourselves better and then having the courage to confront and embrace change. The symmetry with the journeys of the people we support offers a powerful insight into our shared experiences in a changing world and speaks loudly to the nature of both the challenges and opportunities we face. By focussing on Access, Quality and Impact, our aim is to ensure that we continue to offer opportunities for meaningful and sustainable change for people across the county, just as we seek meaningful and sustainable change for ourselves as an organisation.

As we look forward to the year ahead, our immediate aim is to expand our pathways for people to access counselling. We will do this by continuing to listen to others to better understand the nature of the support that people need and want and where people encounter gaps in access to professional psychotherapeutic support.

We will continue to make the case for counselling as a key intervention in supporting people to live well, particularly where their capacity to do so is negatively impacted by experiences of abuse, transgenerational trauma, poor mental health, diminished sense of wellbeing and neurodivergence. This becomes our local Gloucestershire-based contribution to addressing key national statutory priorities, from the NHS 10-year plan for preventing ill-health and transitioning to community-based health and care, to key societal challenges related to homelessness, unemployment, isolation and inactivity.

We will open our arms to corporate partnerships with those aspiring to deliver social impact and value that aligns to UN Sustainable Development Goals SDG3, SDG4 and SDG10.

We will also be paying close attention to ensuring that the quality of the counselling and training services that we offer are appropriate for the experiences that people bring to us. By aligning access with quality, our aim is to ensure that we are helping people to find the outcomes that they want and need, and that our services are as impactful as possible for the people and communities that we support. This means adapting our training in line with emerging evidence of effective talking therapeutic interventions, incorporating insights from neuropsychology, and in aligning with the developing context of the SCoPEd framework and future potential models of sector regulation.

Our Reserves Policy

GCS is committed to providing accessible counselling to the communities of Gloucestershire. In order to do this GCS clients are able to apply for a reduced counselling rate. GCS has therefore designated £50,000 to cover the cost of providing subsidised counselling.

GCS is committed to developing its staff to ensure that skills and understanding are aligned with both client needs and the emerging evidence-base of good practice and clinically effective work, alongside sound administrative practice. GCS has therefore designated £10,000 to cover the costs of training and CPD for GCS staff.

GCS is committed to remunerating staff appropriately for their work. £10,000 is therefore designated to cover the costs of a potential staff pay award.

This brings the total of designated reserves to £70,000.

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. General reserves held at the year-end (excluding fixed assets) were £308,000 which covers a little over three months of the budgeted operating costs for 2025/2026, and is therefore in line with the organisation's policy.

Reference & Administrative Details

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association
Registered Company Number:	4754643
Registered Charity Number:	1109904
Registered office and operational address:	Alma House 52/53 High Street Stroud Gloucestershire GL5 1AP

Trustee Board and Company Directors

John Diamond	Chair (10 December 2024)	Appointed 1 January 2024
Kirsty Button	Co-Chair (27 March 2025)	Appointed 9 January 2025
Sara Smalley	Trustee & Treasurer (1 June 2025)	Appointed 9 January 2025
Hannah Lim	Trustee	Appointed 5 April 2023
Rachel Poynor	Trustee	Resigned September 2025
Nigel Brabbins	Trustee & Treasurer	Resigned 2 May 2025
Edward Weir	Trustee	Resigned 27 March 2025
Sam Clark-Stone	Trustee & Interim Chair	Resigned 16 December 2024
Jim Laidlaw	Trustee	Resigned 9 December 2024
Anne-Marie Bignell	Company Secretary	Resigned 2 June 2025
Emily Maynard	Company Secretary	Appointed 2 June 2025

Senior Leadership Team

Edward Weir	Interim Chief Executive Officer	
Emily Maynard	Head of Finance & Operations	
Nicola Stait	Head of Clinical and Training Services	
Annie Smith	Head of Fundraising, Marketing and Engagement	
Fiona Phelps	Chief Executive Officer	Resigned 11 January 2025
Anne-Marie Bignell	Head of Finance	Resigned 21 February 2025
Jessica Sullivan	Head of Training	Redundancy November 2025
Rebecca Budd	Head of Operations	Redundancy December 2025

Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	
Bankers	Santander UK plc 2 Triton Square Regent's Place London NW1 3AN	The Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE
	Aldermore 1st Floor, Block B Western House Lynch Wood Peterborough PE2 6FZ	Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SG6 3TA
	Hampshire Trust Bank 80 Fenchurch Street London EC3M 4BY	United Trust Bank 1 Ropemaker Street London EC2Y 9AW

Statement of Responsibilities of the Trustees

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustee Board to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;

- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for 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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2025 was 5.

The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Godfrey Wilson were re-appointed as the charitable company's auditors during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 22 May 2026 and signed on their behalf by:

John Diamond

John Diamond – Co-Chair of Trustees

Kirsty Button

Kirsty Button – Co-Chair of Trustees

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Opinion

We have audited the financial statements of Gloucestershire Counselling Service (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

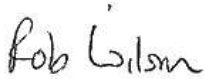
To the members of

Gloucestershire Counselling Service

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 22 May 2026

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations	3	-	48,693	48,693	35,541
Charitable activities:	4				
Counselling		43,639	565,234	608,873	669,392
Training		-	237,821	237,821	186,815
Other trading activities		-	1,014	1,014	760
Investments		-	19,592	19,592	27,257
Other income			894	894	10,696
Total income		<u>43,639</u>	<u>873,248</u>	<u>916,887</u>	<u>930,461</u>
Expenditure on:					
Raising funds		-	80,238	80,238	51,437
Charitable activities:					
Counselling		42,615	692,137	734,752	916,643
Training		-	233,912	233,912	169,313
Total expenditure	6	<u>42,615</u>	<u>1,006,287</u>	<u>1,048,902</u>	<u>1,137,393</u>
Net income / (expenditure) and net movement in funds	7	1,024	(133,039)	(132,015)	(206,932)
Reconciliation of funds:					
Total funds brought forward		<u>16,207</u>	<u>533,011</u>	<u>549,218</u>	<u>756,150</u>
Total funds carried forward		<u><u>17,231</u></u>	<u><u>399,972</u></u>	<u><u>417,203</u></u>	<u><u>549,218</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 15 to the financial statements.

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible fixed assets	10		22,036	42,874
Investments			<u>-</u>	<u>171,105</u>
			22,036	213,979
Current assets				
Debtors	11	125,496		123,289
Current asset investments		256,244		170,047
Cash at bank and in hand		<u>140,600</u>		<u>295,907</u>
		522,340		589,243
Creditors: amounts due within 1 year	12	<u>(127,173)</u>		<u>(254,004)</u>
Net current assets			<u>395,167</u>	<u>335,239</u>
Net assets	14		<u>417,203</u>	<u>549,218</u>
Funds	15			
Restricted funds			17,231	16,207
Unrestricted funds:				
Designated funds			70,000	265,000
General funds			<u>329,972</u>	<u>268,011</u>
Total funds			<u>417,203</u>	<u>549,218</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 22 May 2026 and signed on their behalf by:

John Diamond

John Diamond
Co-Chair of Trustees

Kirsty Button

Kirsty Button
Co-Chair of Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2025

	2025 £	2024 £
Cash used in operating activities:		
Net movement in funds	(132,015)	(206,932)
<i>Adjustments for:</i>		
Depreciation charges	24,715	23,440
Dividends, interest and rents from investments	(19,592)	(27,257)
Increase in debtors	(2,207)	(49,191)
(Decrease) / increase in creditors	(126,831)	70,444
Net cash used in operating activities	(255,930)	(189,496)
Cash flows from investing activities:		
Dividends, interest and rents from investments	19,592	27,257
Decrease / (increase) in non-current asset investments	171,105	(1,105)
Purchase of tangible fixed assets	(3,877)	(50,917)
Net cash provided by / (used in) investing activities	186,820	(24,765)
Decrease in cash and cash equivalents in the year	(69,110)	(214,261)
Cash and cash equivalents at the beginning of the year	465,954	680,215
Cash and cash equivalents at the end of the year	396,844	465,954
Cash and cash equivalents are represented by:		
Cash at bank and in hand	140,600	295,907
Current asset investments	256,244	170,047
	396,844	465,954

'Cash equivalents' comprises current asset investments disclosed on the balance sheet, as well as highly liquid investments disclosed as cash at bank and in hand on the balance sheet.

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies

a) Basis of preparation

Gloucestershire Counselling Service is a charitable company limited by guarantee registered in England and Wales. The registered office address is Alma House, 52-53 High Street, Stroud, Gloucestershire GL5 1AP.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

f) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2025	2024
Raising funds	7.7%	4.5%
Counselling	70.0%	80.6%
Training	22.3%	14.9%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Investments and current asset investments

Investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value, and are split between current and non-current based on their maturity date. Maturity dates greater than 1 year are included in non-current asset investments.

k) 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.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

1. Accounting policies (continued)

l) Creditors

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.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £12,148 (2024: £11,739).

o) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1(h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	-	35,541	35,541
Charitable activities:			
Counselling	101,443	567,949	669,392
Training	-	186,815	186,815
Other trading activities	-	760	760
Investments	-	27,257	27,257
Other income	-	10,696	10,696
Total income	101,443	829,018	930,461
Expenditure on:			
Raising funds	-	51,437	51,437
Charitable activities:			
Counselling	152,262	764,381	916,643
Training	-	169,313	169,313
Total expenditure	152,262	985,131	1,137,393
Net expenditure	(50,819)	(156,113)	(206,932)
Transfers between funds	(3,059)	3,059	-
Net movement in funds	(53,878)	(153,054)	(206,932)

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

3. Donations

	Restricted £	Unrestricted £	2025 Total £
General donations	-	16,205	16,205
Grant income:			
Barnwood Trust	-	32,488	32,488
	<u>-</u>	<u>48,693</u>	<u>48,693</u>

Prior period comparative

	Restricted £	Unrestricted £	2024 Total £
General donations	-	5,291	5,291
Grant income:			
Barnwood Trust	-	30,000	30,000
Groundwork UK	-	250	250
	<u>-</u>	<u>35,541</u>	<u>35,541</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	43,639	-	43,639
Contract income			
NHS Integrated Care Board (ICB)	-	60,000	60,000
Counselling fees	-	505,234	505,234
Total counselling	43,639	565,234	608,873
<i>Training:</i>			
Fees and contracts	-	237,821	237,821
Total training	-	237,821	237,821

Prior period comparative

	Restricted £	Unrestricted £	2024 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	101,443	-	101,443
Contract income			
NHS Integrated Care Board (ICB)	-	59,250	59,250
Counselling fees	-	508,699	508,699
Total counselling	101,443	567,949	669,392
<i>Training:</i>			
Fees and contracts	-	186,815	186,815
Total training	-	186,815	186,815

5. Government grants

The charitable company receives government grants, defined as funding from the Office of the Police & Crime Commissioner to fund charitable activities. The total value of such grants in the period ending 31 August 2025 was £43,639 (2024: £101,443). There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

6. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2025 Total £
Staff costs (note 8)	25,306	337,587	107,472	364,199	834,564
HR and recruitment	-	-	-	5,078	5,078
Room hire, rent and service	-	-	-	53,402	53,402
Travel and subsistence	-	-	-	190	190
Stationery, postage and telephone	-	-	-	7,541	7,541
General administration	-	-	-	15,411	15,411
Subscriptions	-	-	-	1,079	1,079
Insurance	-	-	-	8,328	8,328
IT costs	-	-	-	30,476	30,476
Advertising and marketing	11,560	-	-	-	11,560
Repairs and maintenance	-	-	-	20,042	20,042
Accountancy	-	-	-	26,154	26,154
Bank charges	-	-	-	6,048	6,048
Depreciation	-	-	-	24,715	24,715
Bad debt	-	-	-	4,314	4,314
Sub-total	36,866	337,587	107,472	566,977	1,048,902
Allocation of support and governance costs	43,372	397,165	126,440	(566,977)	-
Total expenditure	80,238	734,752	233,912	-	1,048,902

Total governance costs were £8,100 (2024: £7,500).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

6. Total expenditure (continued) Prior year comparative

	Raising funds £	Counselling £	Training £	Support and governance £	2024 Total £
Staff costs (note 8)	23,025	577,384	106,648	224,791	931,848
HR and recruitment	-	-	-	11,881	11,881
Room hire, rent and service	-	-	-	53,694	53,694
Travel and subsistence	-	-	-	363	363
Stationery, postage and telephone	-	-	-	8,753	8,753
General administration	-	-	-	17,095	17,095
Subscriptions	-	-	-	3,945	3,945
Insurance	-	-	-	7,558	7,558
IT costs	-	-	-	21,643	21,643
Advertising and marketing	9,374	-	-	-	9,374
Repairs and maintenance	-	-	-	29,458	29,458
Professional fees	-	-	-	186	186
Accountancy	-	-	-	11,103	11,103
Bank charges	-	-	-	6,463	6,463
Depreciation	-	-	-	23,440	23,440
Bad debt	-	-	-	589	589
Sub-total	32,399	577,384	106,648	420,962	1,137,393
Allocation of support and governance costs	19,038	339,259	62,665	(420,962)	-
Total expenditure	51,437	916,643	169,313	-	1,137,393

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

7. Net movement in funds

This is stated after charging / crediting:

	2025 £	2024 £
Depreciation	24,715	23,440
Operating lease payments	38,305	16,908
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	196
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	6,750	6,250
▪ Consultancy services	-	357

In the prior year, 1 trustee was reimbursed £196 for travel expenses.

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

8. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	774,512	878,552
Social security costs	47,044	41,557
Employer's pension	12,148	11,739
Redundancy	860	-
	834,564	931,848

Redundancy and termination costs in the year totalled £860 and solely comprised of statutory redundancy payments (2024: £nil).

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance and Operations, Head of Clinical Strategy and Development, Head of Clinical Services and Head of Operations. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2025 was £192,539 (2024: £124,068).

Staff numbers are as follows:

	2025 No.	2024 No.
Average head count	74.2	83.7

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Office £	Computer £	Total £
Cost			
At 1 September 2024	13,733	128,522	142,255
Additions in year	-	3,877	3,877
Disposals in year	-	(3,576)	(3,576)
At 31 August 2025	<u>13,733</u>	<u>128,823</u>	<u>142,556</u>
Depreciation			
At 1 September 2024	13,151	86,230	99,381
Charge for the year	582	24,133	24,715
On disposal	-	(3,576)	(3,576)
At 31 August 2025	<u>13,733</u>	<u>106,787</u>	<u>120,520</u>
Net book value			
At 31 August 2025	<u>-</u>	<u>22,036</u>	<u>22,036</u>
At 31 August 2024	<u>582</u>	<u>42,292</u>	<u>42,874</u>

11. Debtors

	2025 £	2024 £
Trade debtors	31,079	79,644
Prepayments	29,684	3,885
Other debtors	<u>64,733</u>	<u>39,760</u>
	<u>125,496</u>	<u>123,289</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

12. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	15,224	13,320
Deferred income*	74,974	174,311
Accruals	22,595	25,639
PAYE and NI	13,705	39,458
Other creditors	675	1,276
	<u>127,173</u>	<u>254,004</u>

*Deferred income consists of contract income or fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

	2025 £	2024 £
<i>Movements in deferred income were:</i>		
Balance at the start of the year	174,311	145,482
Amounts released to income	(174,311)	(145,482)
Amounts deferred in the year	<u>74,974</u>	<u>174,311</u>
Balance at the end of the year	<u>74,974</u>	<u>174,311</u>

13. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property 2025 £	2024 £
Due within 1 year	38,283	38,305
Due within 2 - 5 years	-	34,488
	<u>38,283</u>	<u>72,793</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	22,036	22,036
Investments	-	-	-	-
Net current assets	<u>17,231</u>	<u>70,000</u>	<u>307,936</u>	<u>395,167</u>
Net assets at 31 August 2025	<u>17,231</u>	<u>70,000</u>	<u>329,972</u>	<u>417,203</u>

Prior period comparatives

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	42,874	42,874
Investments	-	-	171,105	171,105
Net current assets	<u>16,207</u>	<u>265,000</u>	<u>54,032</u>	<u>335,239</u>
Net assets at 31 August 2024	<u>16,207</u>	<u>265,000</u>	<u>268,011</u>	<u>549,218</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

15. Movements in funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2025 £
Restricted funds:					
Office of the Police & Crime Commissioner	16,207	43,639	(42,615)	-	17,231
Total restricted funds	16,207	43,639	(42,615)	-	17,231
Unrestricted funds:					
<i>Designated funds</i>					
Counselling services reserve 24/25	240,000	-	(143,180)	(96,820)	-
Building maintenance and repairs reserve	25,000	-	(20,042)	(4,958)	-
Subsidised counselling fund	-	-	-	50,000	50,000
Training & development	-	-	-	10,000	10,000
Pay award	-	-	-	10,000	10,000
Total designated funds	265,000	-	(163,222)	(31,778)	70,000
<i>General funds</i>	268,011	873,248	(843,065)	31,778	329,972
Total unrestricted funds	533,011	873,248	(1,006,287)	-	399,972
Total funds	549,218	916,887	(1,048,902)	-	417,203

Purposes of restricted funds

Office of the Police & Crime Commissioner - a grant to fully fund counselling for victims of sexual abuse and domestic abuse, plus the management and administration costs associated with delivering this service.

Purposes of designated funds

Counselling services reserves - to cover the funding shortfall for subsidised counselling services budgeted for the 24/25 financial year.

Building maintenance and repairs reserve - to cover future maintenance and building repairs.

Subsidised counselling fund - to cover the cost of providing subsidised counselling in 25/26.

Training & development - for staff training and development in 25/26.

Pay award - to cover the costs of a potential staff pay award in 25/26.

Transfers between funds

There are transfers between restricted and general funds in the prior year only.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2025

15. Movements in funds (continued)

Prior period comparatives

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Restricted funds:					
Office of the Police & Crime Commissioner	67,005	101,443	(147,232)	(5,009)	16,207
St. James's Place	3,080	-	(5,030)	1,950	-
Total restricted funds	70,085	101,443	(152,262)	(3,059)	16,207
Unrestricted funds:					
<i>Designated funds</i>					
Counselling services reserve 23/24	180,000	-	-	(180,000)	-
Counselling services reserve 24/25	-	-	-	240,000	240,000
Building maintenance and repairs reserve	25,000	-	(29,458)	29,458	25,000
Total designated funds	205,000	-	(29,458)	89,458	265,000
<i>General funds</i>	481,065	829,018	(955,673)	(86,399)	268,011
Total unrestricted funds	686,065	829,018	(985,131)	3,059	533,011
Total funds	756,150	930,461	(1,137,393)	-	549,218

16. Related party transactions

There were no related party transactions in the current year. In the prior year, the charity received a grant of £10,000 from Gloucestershire Health and Social Care NHS Foundation Trust, of which a former trustee of the charity was also on the board.

Accounts

Company no. 04754643
Charity no. 1109904
England and Wales

Gloucestershire Counselling Service
Annual Report and Audited Accounts
31 August 2024

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2024

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	04754643	
Charity number	1109904	
Registered office and operational address	Alma House 52-53 High Street Stroud Gloucestershire GL5 1AP	
Trustees	Nigel Brabbins Sam Clark-Stone Nicola De longh John Diamond Jim Laidlaw Hannah Lim Rachel Poynor Katherine Rooksby Edward Weir	resigned 16 December 2024 resigned 20 May 2024 appointed 1 January 2024 resigned 20 May 2024
Company secretary	Ellen Edwards Anne-Marie Bignell	resigned 20 May 2024 appointed 20 May 2024
Senior management team	Fiona Phelps Ellen Edwards Anne-Marie Bignell Jessica Sullivan	Chief Executive Officer Head of Finance and Operations (resigned 4 December 2023) Head of Finance and Operations (appointed 20 May 2024) Head of Clinical Strategy and Development
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2024

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Hampshire Trust Bank
55 Bishopgate
Cornhill
London
EC2N 3AS

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

Aldermore
1st Floor, Block B
Western House
Lynch Wood
Peterborough
PE2 6FZ

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

The Charity Bank
Fosse House
182 High Street
Tonbridge
TN9 1BE

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

The trustees present their report and the unaudited financial statements for the year ended 31 August 2024.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 which provide the Organisation with a more robust governance framework.

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

GCS has an active Board of seven trustees, comprising Interim Chair, Treasurer and five others. Our Chair and Vice-Chair came to the end of their terms during the year and stepped down from the board after many collective years of commitment to the GCS trustee board. The trustee board were keen to appoint an existing trustee as Chair to manage a period of change and Sam Clark-Stone was appointed as Interim-Chair in January 2024. Our board has been strengthened with the addition of John Diamond, who was appointed to the board in January 2024. All trustees are appointed for an initial term of three years. No trustee may serve more than nine years, unless in exceptional circumstances and with prior agreement from the Board.

Trustees are recruited by open advertisement detailing the attributes that have been identified by an skills audit. Vacancies are then promoted across a variety of networks across the county, individuals must complete an application form before being invited to an interview. Recommendations are then made to the board who will vote in new board members.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report & accounts and minutes of recent trustee meetings.

The induction, led by the Chair of Trustees, includes:

- an explanation of the purposes and activities of GCS;
- the trusts and procedures which govern the trustees' actions;
- the organisation of GCS; and
- the source of funding and the nature of resources.

It is the responsibility of the Board and Company Secretary to ensure that GCS has effective governance arrangements, including a sound system of internal control, as well as continuously striving to improve its governance and meeting changing legal and other requirements.

The Trustee Board meets quarterly to discuss the strategic direction of GCS, ensure core aims and objectives are being met in the most efficient way, take account of any risks facing the organisation and ensure that all legal obligations are satisfied.

Gloucestershire Counselling Service

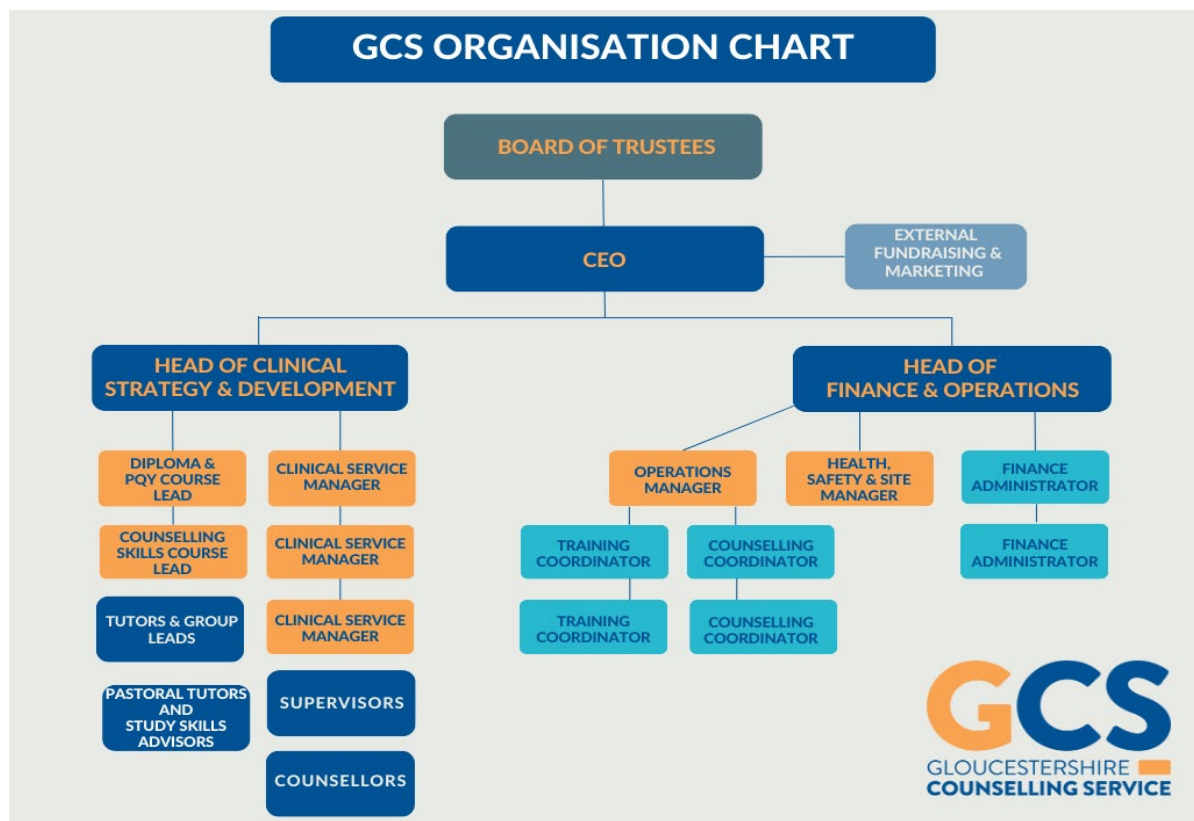
Report of the trustees

For the year ended 31 August 2024

The trustees are responsible for the strategic direction of the charity delegating day-to-day decision making and operational responsibilities to the Chief Executive Officer and Senior Management Team to deliver within the parameters of the agreed budget.

The trustee board review the pay rate across the Organisation on an annual basis benchmarking against similar sized charitable Organisations and Organisations that undertake similar activities.

GCS Counselling Services is a British Association for Counselling and Psychotherapy (BACP) Accredited Service which requires the charity to adhere to high levels of professional standards and ethics. GCS is a Member Institute of the British Psychoanalytic Council (BPC), who accredit the Diploma in Counselling and offer professional accreditation to qualified counsellors.



OBJECTIVES AND ACTIVITIES

GCS' objectives are:

- 1) The relief of people suffering from emotional or psychological distress or relationship problems principally to the community of Gloucestershire and its surrounds by the provision of high-quality counselling; and
- 2) To advance education and training in counselling and to promote awareness of the effectiveness of counselling.

GCS delivers public benefit through the provision of professional counselling services which are accessible to all supported by high-quality training courses within Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit. Further detail about the ways in which we deliver Counselling & Training services are outlined below.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

We are currently progressing our three-year strategy set in the summer of 2023

People

- To deliver counselling and training services, ensuring diversity and inclusion; and
- To be an organisation which has a sense of belonging and inclusion for all staff & volunteers while improving diversity.

Operations

- Be a data driven organisation to improve efficiencies and illustrate impact; and
- To have enhanced partnership working with other organisations.

Finance

- To have increased income generation capability;
- To have maximised fundraising opportunities; and
- To have control and visibility in who we subsidise in counselling.

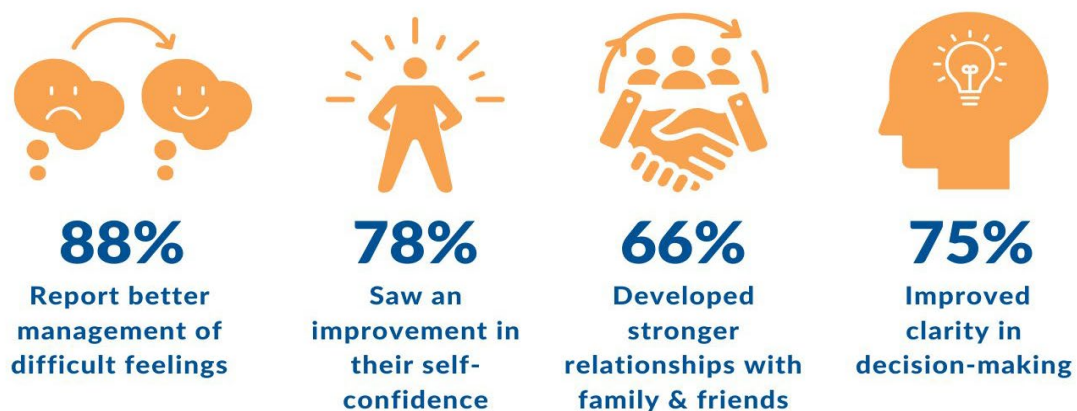
ACHIEVEMENTS AND PERFORMANCE

Counselling services – serving the communities of Gloucestershire

Our counselling service has reached unprecedented levels of activity, delivering more sessions in 2023/2024 than ever before. Now we are more effectively collating demographics we can identify the significant reach that we have into all 6 districts across Gloucestershire.



As demand for our services grow, we further establish the GCS counselling service as a vital part of the ecosystem which supports the mental health of those living within Gloucestershire, having seen over 1,000 service users over the last year. Through providing a professional, space safe for service users we can facilitate their empowerment to break emotional barriers and lead fulfilling lives.



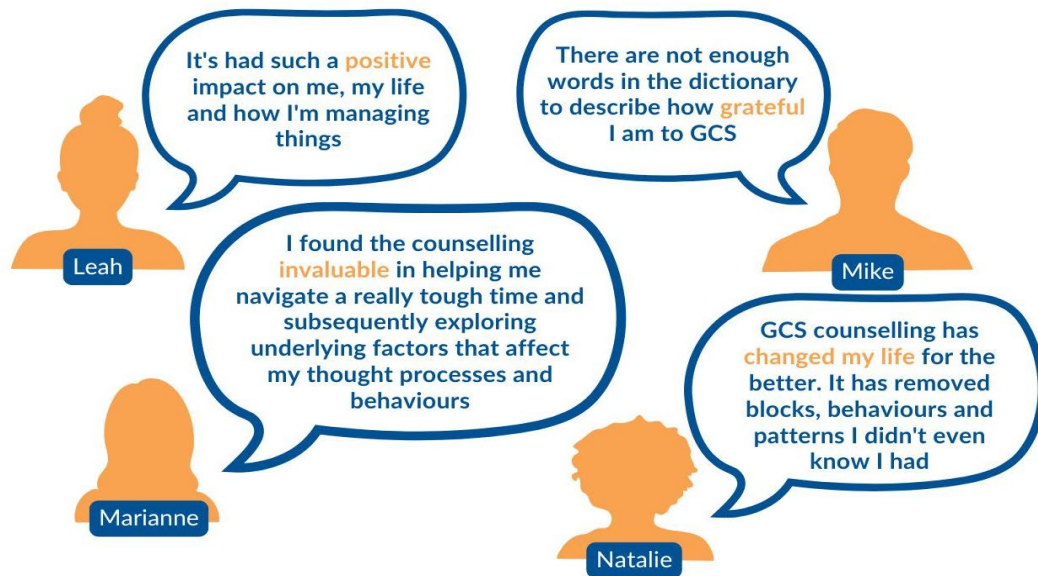
GCS continues to respond to the needs of our service users and has provided training opportunities to our counselling workforce to meet the needs of those who seek support from us, enabling us to provide specific trauma interventions as part of our talking therapies such as EMDR and NET.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

GCS is most proud of our achievements in relation to the impact that we have on the lives of those who use our service.



**Names are anonymised to protect the privacy of service users*

Training services - creating the mental health workforce in Gloucestershire

In 2023/2024 GCS has continued to prioritise the development of skilled and highly competent counsellors through our highly regarded training services. This remains a vital aspect of our mission, ensuring that we not only meet the growing demand for mental health support today but also build a sustainable workforce for the future.

This year, GCS has supported 43 trainees working towards their counselling qualifications and/or post qualification accreditation. Our robust training programme equips these individuals with the theoretical knowledge, practical skills, and emotional resilience needed to navigate the challenges of professional counselling.

In addition to supporting trainees during their studies, GCS has provided a structured post-qualification course to help newly qualified counsellors work towards professional accreditation. This ensures that they maintain the highest standards of practice and continue to grow in confidence as they transition into their careers, whether within GCS or the wider counselling community.

The need for skilled mental health professionals is more critical than ever. By investing in the training of future counsellors, GCS is addressing this pressing need while helping to ensure that those living across Gloucestershire have access to the support they deserve. Many of our trainees go on to work within the local area, strengthening the network of mental health professionals available to our communities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

The trustees are proud of the contribution GCS has made this year in shaping the future of counselling. We remain committed to delivering training of the highest quality through our accredited training course, fostering the growth of a resilient and well-prepared workforce that will meet the mental health challenges of tomorrow. By doing so, we continue to support not only our trainees but also the wider community we serve.

In addition to our qualification programmes, we continue to expand skills-based training, equipping individuals and organisations with essential tools to enhance mental health support in their contexts.

GCS offers a range of skills-based courses, including our well-established Certificate in Counselling Skills, which provides participants with foundational knowledge in active listening, empathy, and communication. These courses cater to those considering a career in counselling and those seeking to enhance their interpersonal skills in their personal or professional lives.

In 2023/2024, we experienced a lower-than-expected recruitment year for our skills courses (total 24 Certificate in Counselling Skills students in comparison to 36 in 2022/2023). Recognising the importance of these courses in achieving our mission, we undertook a comprehensive review during the year to identify areas for improvement. This review highlighted the need to re-align our marketing strategy, focusing on raising awareness and the need to re-position the Counselling Skills courses. This work undertaken within this year related to this will come to fruition in the coming year with Certificate in Counselling skills students expected to exceed 40.

GCS has made steps into developing tailored skills courses to meet the specific needs of workforces – e.g. critical incident responses and has delivered a ‘When Life Happens at Work’ workshop during the course of the year. These initiatives reflect our commitment to extending our expertise to a broader audience and integrating mental health awareness into workplace culture and are an area for further development in the coming year.

Organisational development

Over the past year, GCS has navigated a period of considerable development which has come with its own challenges. The implementation of our new counselling system, Tacklit, has been to significant benefit to the organisation making our services more accessible for service users - but the implementation and adjustment period has impacted our operational capacity more than we had anticipated and has required significant input from the senior management team postponing some strategic activity progression.

The landscape in which we operate has been demanding, requiring us to adapt and refine our approach to ensure the continuity of our essential mental health support to the communities of Gloucestershire.

A key difficulty during this period was the transition in our Head of Finance and Operations which coincided with a pivotal time in operational change as we introduced a new digitalised service user management system. The subsequent appointment of an interim Head of Finance did not bring the anticipated stability. These difficulties added layers of complexity to our service delivery, impacting our ability to operate as efficiently and effectively as we aspire to.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

Despite these operational setbacks, our commitment to organisational development has remained strong. The appointment of a new, permanent Head of Finance has marked the beginning of a period of renewed stability and progress. Key initiatives in organisational development during this challenging time have included:

- Leadership Transition and Support: We have provided targeted support to our leadership team during these transitions to ensure minimal disruption to our core services. The recruitment and induction of our new Head of Finance have been handled with strategic care to restore confidence in our financial and operational oversight;
- Strengthening Financial Operational resilience: The interim period highlighted areas where our financial systems and processes needed reinforcement. With the new Head of Finance in place, we are actively implementing improvements to our financial processes and reducing the impact of a single point of failure; and
- Strategic Planning Amid Uncertainty: This year has underscored the importance of adaptability. We have worked to realign our strategic priorities, considering the temporary operational disruptions and planning proactively for future risks.

FUNDRAISING

The fundraising responsibilities within the Organisation have been jointly shared by the CEO with the support of external Fundraiser, Orchard Fundraising. All applications are reviewed by the CEO before being submitted by GCS or on behalf of GCS. The fundraising landscape has altered significantly with applications for trusts and grants becoming increasingly competitive and the criteria becoming more restrictive, with many funders who GCS have been funded by excluding counselling from their funding criteria. GCS therefore needs to engage more creative strategies in the coming year to ensure that we can re-establish fundraising revenues. GCS received no complaints about its fundraising practices in 2023/24 or 2022/23.

FINANCIAL REVIEW

GCS income comes from a variety of sources with most of the income being self-generated. The risk to the organisation of losing a particular income stream is therefore minimised. GCS receives its income from:

- Clients accessing counselling;
- Contracts held & grants awarded with the Ministry of Justice and Integrated Care Board to deliver Counselling services;
- Trainee fees for training courses;
- 11 school contracts;
- Funding from a trust to provide counselling to a specific group of people referred by their GP;
- Contracts to provide clinical supervision externally; and
- Grant funding and trust income.

87% of self-funding clients required subsidised counselling rates which is funded by fundraising. We seek funding from external sources such as trusts and grants to ensure we can continue to offer an accessible service to fee-paying clients. In recognition of the reduction in our traditional fundraising sources, and while GCS focuses on transitioning our fundraising capacity elsewhere, we have taken steps to control expenditure in relation to subsidised counselling, the first stage of which was implemented this year by having a centrally agreed fee structure and a more formally managed hardship fund. Work surrounding this is continuing and we recognise the importance of being able to control the expenditure of the organisation in line with our income generation capabilities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

RESERVES POLICY

GCS is committed to providing accessible counselling to the communities of Gloucestershire. In order to do this GCS' clients are able to apply for a reduced counselling rate. GCS have therefore designated £240,000 to cover the cost of providing subsidised counselling. GCS is responsible for the internal upkeep of the premises in Stroud & Gloucester and as such is liable for repairs and maintenance in the event of an emergency. GCS have therefore designated a further £25,000 to cover any emergency maintenance and building repairs. This brings the total of designated reserves to £265,000.

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. General reserves held at the year-end were £268,011 which covers five months of the budgeted operating costs for 2024/2025.

PLANS FOR THE FUTURE

As GCS looks ahead, we are focussed on ensuring the sustainability of the organisation and that we can continue to provide accessible counselling services to the communities of Gloucestershire. To do this, we recognise the need to increase our income generation capabilities alongside control of expenditure, which is likely to impact our ability to offer subsidised counselling so freely, which will form the primary strategic focus of 2024/2025.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2024

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITORS

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 9 January 2025 and signed on their behalf by

John Diamond

John Diamond
Chair of Trustees

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Opinion

We have audited the financial statements of Gloucestershire Counselling Service (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

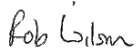
To the members of

Gloucestershire Counselling Service

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 9 January 2025

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations	3	-	35,541	35,541	104,523
Charitable activities:	4				
Counselling		101,443	567,949	669,392	799,986
Training		-	186,815	186,815	206,304
Other trading activities		-	760	760	2,108
Investments		-	27,257	27,257	21,276
Other income			10,696	10,696	-
Total income		<u>101,443</u>	<u>829,018</u>	<u>930,461</u>	<u>1,134,197</u>
Expenditure on:					
Raising funds		-	51,437	51,437	52,790
Charitable activities:					
Counselling		152,262	764,381	916,643	818,014
Training		-	169,313	169,313	183,715
Total expenditure	6	<u>152,262</u>	<u>985,131</u>	<u>1,137,393</u>	<u>1,054,519</u>
Net income / (expenditure)		(50,819)	(156,113)	(206,932)	79,678
Transfers between funds		<u>(3,059)</u>	<u>3,059</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	(53,878)	(153,054)	(206,932)	79,678
Reconciliation of funds:					
Total funds brought forward		<u>70,085</u>	<u>686,065</u>	<u>756,150</u>	<u>676,472</u>
Total funds carried forward		<u>16,207</u>	<u>533,011</u>	<u>549,218</u>	<u>756,150</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 15 to the financial statements.

Other income is comprised of income received from the settlement of an insurance claim made in the year, which is disclosed in line with the Charities SORP (FRS102).

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible fixed assets	10		42,874	15,397
Investments			171,105	170,000
			213,979	185,397
Current assets				
Debtors	11	123,289		74,098
Current asset investments		170,047		170,046
Cash at bank and in hand		295,907		510,169
		589,243		754,313
Creditors: amounts due within 1 year	12	(254,004)		(183,560)
Net current assets			335,239	570,753
Net assets	14		549,218	756,150
Funds	15			
Restricted funds			16,207	70,085
Unrestricted funds:				
Designated funds			265,000	205,000
General funds			268,011	481,065
Total funds			549,218	756,150

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 9 January 2025 and signed on their behalf by:

John Diamond

John Diamond
Chair of Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2024

	2024 £	2023 £
Cash used in operating activities:		
Net movement in funds	(206,932)	79,678
<i>Adjustments for:</i>		
Depreciation charges	23,440	14,264
Dividends, interest and rents from investments	(27,257)	(21,276)
Increase in debtors	(49,191)	(44,367)
Increase / (decrease) in creditors	70,444	(37,021)
Net cash used in operating activities	(189,496)	(8,722)
Cash flows from investing activities:		
Dividends, interest and rents from investments	27,257	21,276
Increase in non-current asset investments	(1,105)	-
Purchase of tangible fixed assets	(50,917)	(20,400)
Net cash (used in) / provided by investing activities	(24,765)	876
Decrease in cash and cash equivalents in the year	(214,261)	(7,846)
Cash and cash equivalents at the beginning of the year	680,215	688,061
Cash and cash equivalents at the end of the year	465,954	680,215
Cash and cash equivalents are represented by:		
Cash at bank and in hand	295,907	510,169
Current asset investments	170,047	170,046
	465,954	680,215

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

a) Basis of preparation

Gloucestershire Counselling Service is a charitable company limited by guarantee registered in England and Wales. The registered office address is Alma House, 52-53 High Street, Stroud, Gloucestershire GL5 1AP.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

f) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2024	2023
Raising funds	4.5%	5.0%
Counselling	80.6%	77.6%
Training	14.9%	17.4%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Investments and current asset investments

Investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value, and are split between current and non-current based on their maturity date. Maturity dates >1y are included in non-current asset investments.

k) 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.

l) Creditors

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.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £11,739 (2023: £11,608).

o) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1(h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

2. Prior period comparatives

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	71,919	32,604	104,523
Charitable activities:			
Counselling	148,138	651,848	799,986
Training	-	206,304	206,304
Other trading activities	-	2,108	2,108
Investments	-	21,276	21,276
Total income	220,057	914,140	1,134,197
Expenditure on:			
Raising funds	-	52,790	52,790
Charitable activities:			
Counselling	140,201	677,813	818,014
Training	-	183,715	183,715
Total expenditure	140,201	914,318	1,054,519
Net income / (expenditure) and net movement in funds	79,856	(178)	79,678
Transfers between funds	(14,635)	14,635	-
Net movement in funds	65,221	14,457	79,678

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

3. Donations

	Restricted £	Unrestricted £	2024 Total £
General donations	-	5,291	5,291
Grant income:			
Barnwood Trust	-	30,000	30,000
Groundwork UK	-	250	250
	<u>-</u>	<u>35,541</u>	<u>35,541</u>

Prior period comparatives

	Restricted £	Unrestricted £	2023 Total £
General donations	-	854	854
Grant income:			
Barnwood Trust	-	30,000	30,000
Charities Aid Foundation	71,919	-	71,919
The Langtree Trust	-	500	500
Renishaw plc	-	500	500
Tesco	-	750	750
	<u>71,919</u>	<u>32,604</u>	<u>104,523</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	101,443	-	101,443
Contract income			
NHS Integrated Care Board (ICB)	-	59,250	59,250
Counselling fees	-	508,699	508,699
Total counselling	<u>101,443</u>	<u>567,949</u>	<u>669,392</u>
<i>Training:</i>			
Fees and contracts	-	186,815	186,815
Total training	<u>-</u>	<u>186,815</u>	<u>186,815</u>

Prior period comparatives

	Restricted £	Unrestricted £	2023 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	148,138	-	148,138
Contract income			
Gloucestershire County Council	-	20,064	20,064
NHS Integrated Care Board (ICB)	-	153,370	153,370
Counselling fees	-	478,414	478,414
Total counselling	<u>148,138</u>	<u>651,848</u>	<u>799,986</u>
<i>Training:</i>			
Fees and contracts	-	206,304	206,304
Total training	<u>-</u>	<u>206,304</u>	<u>206,304</u>

5. Government grants

The charitable company receives government grants, defined as funding from Gloucestershire Public Health and the Office of the Police & Crime Commissioner to fund charitable activities. The total value of such grants in the period ending 31 August 2024 was £101,443 (2023: £148,138). There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

6. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2024 Total £
Staff costs (note 8)	23,025	577,384	106,648	224,791	931,848
HR and recruitment	-	-	-	11,881	11,881
Room hire, rent and service	-	-	-	53,694	53,694
Travel and subsistence	-	-	-	363	363
Stationery, postage and telephone	-	-	-	8,753	8,753
General administration	-	-	-	17,095	17,095
Subscriptions	-	-	-	3,945	3,945
Insurance	-	-	-	7,558	7,558
IT costs	-	-	-	21,643	21,643
Advertising and marketing	9,374	-	-	-	9,374
Repairs and maintenance	-	-	-	29,458	29,458
Professional fees	-	-	-	186	186
Accountancy	-	-	-	11,103	11,103
Bank charges	-	-	-	6,463	6,463
Depreciation	-	-	-	23,440	23,440
Bad debt	-	-	-	589	589
Sub-total	32,399	577,384	106,648	420,962	1,137,393
Allocation of support and governance costs	19,038	339,259	62,665	(420,962)	-
Total expenditure	51,437	916,643	169,313	-	1,137,393

Total governance costs were £7,500 (2023: £6,960).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

6. Total expenditure (continued)

Prior year comparative

	Raising funds £	Counselling £	Training £	Support and governance £	2023 Total £
Staff costs (note 8)	22,495	564,084	126,686	155,330	868,595
HR and recruitment	-	-	-	5,036	5,036
Room hire, rent and service	-	-	-	49,656	49,656
Travel and subsistence	-	-	-	242	242
Stationery, postage and telephone	-	-	-	7,206	7,206
General administration	-	-	-	16,392	16,392
Subscriptions	-	-	-	3,237	3,237
Insurance	-	-	-	6,652	6,652
IT costs	-	-	-	25,256	25,256
Advertising and marketing	13,908	-	-	-	13,908
Repairs and maintenance	-	-	-	21,816	21,816
Professional fees	-	-	-	6,500	6,500
Accountancy	-	-	-	8,576	8,576
Bank charges	-	-	-	6,403	6,403
Depreciation	-	-	-	14,264	14,264
Bad debt	-	-	-	780	780
Sub-total	36,403	564,084	126,686	327,346	1,054,519
Allocation of support and governance costs	16,387	253,930	57,029	(327,346)	-
Total expenditure	52,790	818,014	183,715	-	1,054,519

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

7. Net movement in funds

This is stated after charging / crediting:

	2024 £	2023 £
Depreciation	23,440	14,264
Operating lease payments	16,908	41,770
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	196	34
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	6,250	5,800
▪ Consultancy services	357	-

During the year, one trustee was reimbursed £196 for travel expenses (2023: one trustee was reimbursed £34 for travel expenses).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors have also provided consultancy services to the charity during the year.

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	878,552	811,348
Social security costs	41,557	45,639
Employer's pension	11,739	11,608
Total emoluments paid to staff were:	931,848	868,595

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance and Operations and Head of Clinical Strategy and Development. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2024 was £124,068 (2023: £122,114).

Staff numbers are as follows:

	2024 No.	2023 No.
Average head count	83.7	89.8
Full time equivalent	42.3	27.8

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 September 2023	13,733	77,605	91,338
Additions in year	-	50,917	50,917
At 31 August 2024	13,733	128,522	142,255
Depreciation			
At 1 September 2023	12,153	63,788	75,941
Charge for the year	998	22,442	23,440
At 31 August 2024	13,151	86,230	99,381
Net book value			
At 31 August 2024	582	42,292	42,874
At 31 August 2023	1,580	13,817	15,397

11. Debtors

	2024 £	2023 £
Trade debtors	79,644	52,205
Prepayments	3,885	7,191
Other debtors	39,760	14,702
	123,289	74,098

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

12. Creditors: amounts due within 1 year

	2024 £	2023 £
Trade creditors	13,320	694
Deferred income*	174,311	145,482
Accruals	25,639	22,913
PAYE and NI	39,458	14,432
Other creditors	1,276	39
	<u>254,004</u>	<u>183,560</u>

*Deferred income consists of contract income or fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

	2024 £	2023 £
<i>Movements in deferred income were:</i>		
Balance at the start of the year	145,482	166,396
Amounts released to income	(145,482)	(166,396)
Amounts deferred in the year	<u>174,312</u>	<u>145,482</u>
Balance at the end of the year	<u>174,312</u>	<u>145,482</u>

13. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property 2024 £	2023 £
Due within 1 year	38,305	16,908
Due within 2 - 5 years	<u>34,488</u>	<u>-</u>
	<u>72,793</u>	<u>16,908</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	42,874	42,874
Investments	-	-	171,105	171,105
Net current assets	<u>16,207</u>	<u>265,000</u>	<u>54,032</u>	<u>335,239</u>
Net assets at 31 August 2024	<u>16,207</u>	<u>265,000</u>	<u>268,011</u>	<u>549,218</u>

Prior period comparatives

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	15,397	15,397
Investments	-	-	170,000	170,000
Net current assets	<u>70,085</u>	<u>205,000</u>	<u>295,668</u>	<u>570,753</u>
Net assets at 31 August 2023	<u>70,085</u>	<u>205,000</u>	<u>481,065</u>	<u>756,150</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

15. Movements in funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Restricted funds:					
Office of the Police & Crime Commissioner	67,005	101,443	(147,232)	(5,009)	16,207
St. James's Place	3,080	-	(5,030)	1,950	-
Total restricted funds	70,085	101,443	(152,262)	(3,059)	16,207
Unrestricted funds:					
<i>Designated funds</i>					
Counselling services reserve 23/24	180,000	-	-	(180,000)	-
Counselling services reserve 24/25	-	-	-	240,000	240,000
Building maintenance and repairs reserve	25,000	-	(29,458)	29,458	25,000
Total designated funds	205,000	-	(29,458)	89,458	265,000
<i>General funds</i>	481,065	829,018	(955,673)	(86,399)	268,011
Total unrestricted funds	686,065	829,018	(985,131)	3,059	533,011
Total funds	756,150	930,461	(1,137,393)	-	549,218

Purposes of restricted funds

Office of the Police & Crime Commissioner - 12 weeks fully funded counselling for victims of sexual abuse and domestic abuse, plus the management and administration costs associated with delivering this service.

St James's Place - funding for child and family counsellors.

Purposes of designated funds

Counselling services reserves - to cover the funding shortfall for subsidised counselling services budgeted for the 23/24 and 24/25 financial year.

Building maintenance and repairs reserve - to cover future maintenance and building repairs.

Transfers between funds

The transfer from restricted funds to general funds represents legitimate restricted expenditure incurred in prior periods not recognised in earlier financial statements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2024

15. Movements in funds (continued)

Prior period comparatives

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Restricted funds:					
Charities Aid Foundation	(14,963)	71,919	(42,321)	(14,635)	-
Office of the Police & Crime Commissioner	6,339	148,138	(87,472)	-	67,005
St. James's Place	13,488	-	(10,408)	-	3,080
Total restricted funds	4,864	220,057	(140,201)	(14,635)	70,085
Unrestricted funds:					
<i>Designated funds</i>					
Counselling services reserve	-	-	-	180,000	180,000
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	180,000	205,000
<i>General funds</i>	646,608	914,140	(914,318)	(165,365)	481,065
Total unrestricted funds	671,608	914,140	(914,318)	14,635	686,065
Total funds	676,472	1,134,197	(1,054,519)	-	756,150

16. Related party transactions

Nicola De longh, former trustee, is also on the board of Gloucestershire Health and Social Care NHS Foundation Trust (the Trust). Trustees, Sam Clark-Stone and Jim Laidlaw are also employees of the Trust. During the year the Trust awarded a grant of £10,000 (2023: £nil) to Gloucestershire Counselling Service. No amounts were outstanding at the year end.

Accounts

Company no. 04754643
Charity no. 1109904
England and Wales

Gloucestershire Counselling Service
Annual Report and Audited Accounts
31 August 2023

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2023

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	04754643	
Charity number	1109904	
Registered office and operational address	Alma House 52-53 High Street Stroud Gloucestershire GL5 1AP	
Trustees	Katherine Rooksby Nicola De longh Nigel Brabbins Sam Clark-Stone Lynn Emslie Jim Laidlaw Hannah Lim Rachel Poynor Ed Weir	(Chair) (Vice Chair) (Treasurer) (appointed 1 February 2023) (resigned 1 March 2023) (appointed 5 April 2023) (appointed 1 February 2023) (appointed 1 February 2023)
Company secretary	Ellen Edwards	
Senior management team	Fiona Phelps Ellen Edwards Jessica Sullivan	Chief Executive Officer Head of Finance and Operations Head of Clinical Strategy and Development (from April 2023)
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2023

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Hampshire Trust Bank
55 Bishopgate
Cornhill
London
EC2N 3AS

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

Aldermore
1st Floor, Block B
Western House
Lynch Wood
Peterborough
PE2 6FZ

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

The Charity Bank
Fosse House
182 High Street
Tonbridge
TN9 1BE

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

The trustees present their report and the unaudited financial statements for the year ended 31 August 2023.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 which provide the Organisation with a more robust governance framework.

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

GCS has an active Board of eight Trustees, comprising Chair, Vice Chair, Treasurer and five others. There has been a positive recruitment campaign during the year which has seen the appointment of four new trustees. All Trustees are appointed for an initial term of three years. No Trustee may serve more than nine years, unless in exceptional circumstances and with prior agreement from the Board.

Trustees are recruited by open advertisement detailing the attributes that have been identified by an skills audit. Vacancies are then promoted across a variety of networks across the county, individuals must complete an application form before being invited to an interview. Recommendations are then made to the board who will vote in new board members.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report & accounts and minutes of recent trustee meetings. The induction, led by the Chair of Trustees, includes:

- an explanation of the purposes and activities of GCS;
- the trusts and procedures which govern the trustees' actions;
- the organisation of GCS; and
- the source of funding and the nature of resources.

It is the responsibility of the Board and Company Secretary to ensure that GCS has effective governance arrangements, including a sound system of internal control, as well as continuously striving to improve its governance and meeting changing legal and other requirements.

The Trustee Board meets quarterly to discuss the strategic direction of GCS, ensure core aims and objectives are being met in the most efficient way, take account of any risks facing the organisation and ensure that all legal obligations are satisfied.

The trustees are responsible for the strategic direction of the charity delegating day-to-day decision making and operational responsibilities to the Chief Executive Officer and Senior Management Team to deliver within the parameters of the agreed budget.

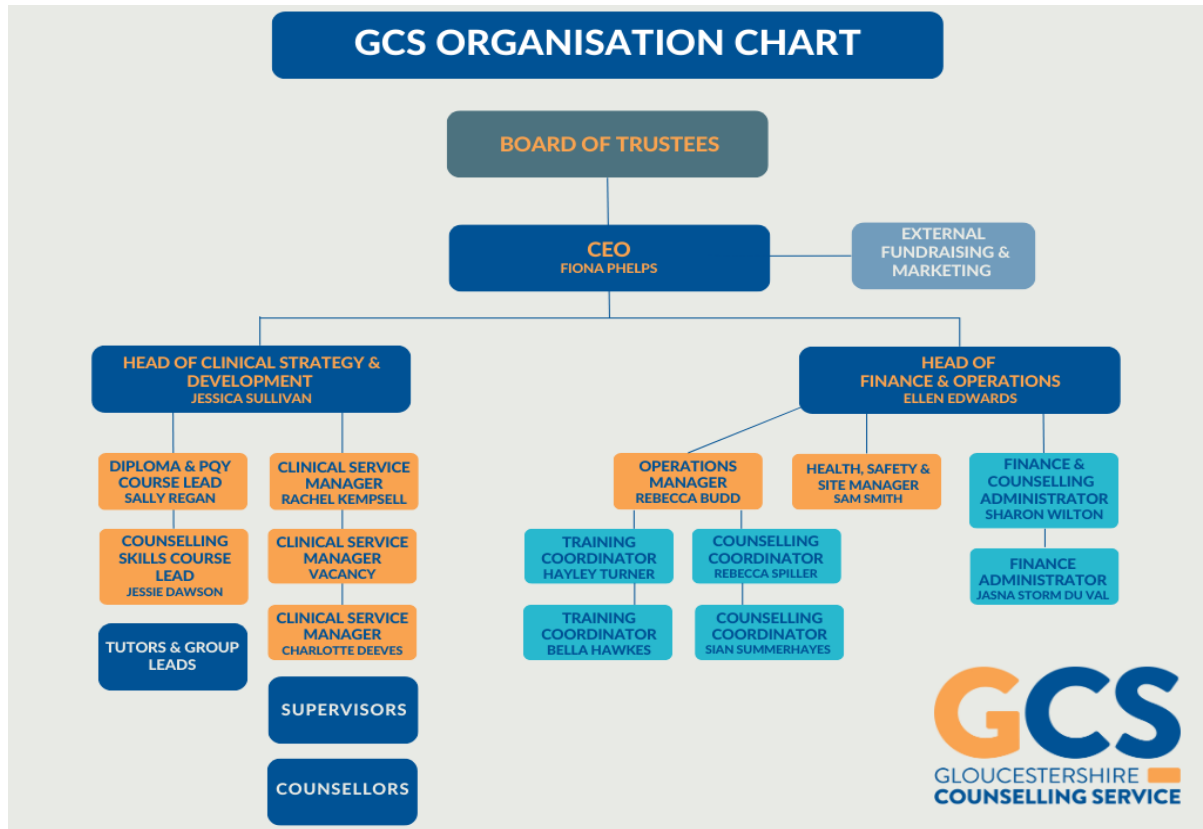
The trustee board review the pay rate across the Organisation on an annual basis benchmarking against similar sized charitable Organisations and Organisations that undertake similar activities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

GCS Counselling Services is a British Association for Counselling and Psychotherapy (BACP) Accredited Service which requires the charity to adhere to high levels of professional standards and ethics. GCS is a Member Institute of the British Psychoanalytic Council (BPC), who accredit the Diploma in Counselling and offer professional accreditation to qualified counsellors.



OBJECTIVES AND ACTIVITIES

GCS' objectives are:

- 1) The relief of people suffering from emotional or psychological distress or relationship problems principally to the community of Gloucestershire and its surrounds by the provision of high-quality counselling; and
- 2) To advance education and training in counselling and to promote awareness of the effectiveness of counselling.

GCS delivers public benefit through the provision of professional counselling services which are accessible to all supported by high-quality training courses within Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit. Further detail about the ways in which we deliver Counselling & Training services are outlined below:

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023



There has been significant work undertaken by the Trustee board and Senior Leadership Team to establish the strategy of the organisation for the coming three years:

People

- To deliver counselling and training services, ensuring diversity and inclusion; and
- To be an organisation which has a sense of belonging and inclusion for all staff & volunteers while improving diversity.

Operations

- Be a data driven organisation to improve efficiencies and illustrate impact; and
- To have enhanced partnership working with other organisations.

Finance

- To have increased income generation capability;
- To have maximised fundraising opportunities; and
- To have control and visibility in who we subsidise in counselling.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

ACHIEVEMENTS AND PERFORMANCE Counselling Services



94% of counselling service users recognised they have made positive changes having engaged with GCS counselling services.



However, the voices of our clients give an understanding of what this means to those who access our services

“My counsellor helped me through the hardest time of my life and listened to everything I had to say and has made a greater impact of me than I can ever thank you for.”

“The counselling rebuilt my self-confidence, encouraged and supported me to find ways of dealing with my current and future problems, and to choose the optimum way forward. It afforded me space to consider my current and likely future issues, and to identify and to explore viable options for dealing with these.”

“The low cost of the counselling was immensely helpful as that has been a big barrier for me in the past. The counsellor I saw was amazing also, very professional and insightful.”

“Working on my gender, sexuality. Seeing from other peoples perspective. Making good and helpful changes. Coping strategies. Getting things off my chest not being a ticking timebomb!”

“Talking about my experiences from childhood helped me to let go of a lot of stored emotional pain. Taking away and thinking about the responses from my counsellor, helped me to better understand and look at things from a different angle. I felt I could 100% trust my counsellor.”

“Having been with GCS counselling has completely changed my life for the better. I firmly believe that I would not be in the place I am without the help from GCS and my Counsellor.”

“For me, it was just a safe space where I could feel heard. It was a release valve for all the little things that turn into big stresses when kept pent up. It helped me to rationalise the difference between the big things and the little things a bit as well.”

“Listening and learning how to feel and communicate.”

“Honestly, this service was a lifesaver. I am here today because of it.”

“I found everything helpful. I'm completely a different woman.”

“Thank you for helping me to regain control of my life. The work we did together was instrumental in me becoming secure in myself which meant I was ready to take the opportunity to cure my chronic pain when it was presented. I can't put into words how much working with you has changed my life. Thank you.”

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

GCS is now supporting all clients to access services by financially subsidising the cost of registrations and assessments to those who access our services without a referral.

With demand for services increasing GCS has been committed to ensuring that we maintain and grow our ability to deliver counselling services without impacting on the professionalism or quality of the services that we deliver. We have therefore taken specific action to focus upon this:

- GCS has taken the step to employ several qualified and accredited counsellors on salaried contracts which has enabled us to secure the resources and ensure that we have the capacity to meet the rising demand for services;
- GCS is committed to recognising accreditation and the importance of this within the profession. GCS are now supporting this by employing counsellors who have recently qualified who are committed to becoming accredited within the next 12 months on the proviso of receiving clinical supervision within GCS; and
- There has been continued investment into the workforce with the introduction of line management for all the clinical team and an increased focus on ensuring professional development aims can be met within the organisation to support retention.

Training services

Our three-year Diploma in Psychodynamic Counselling collectively is larger than it ever has been with a total of 39 in training to become qualified counsellors at GCS on our BPC accredited course.

The Certificate in Counselling Skills course graduated 36 students in July 2023 which is the highest number who have passed through our training in a year.

We have revitalised the offer for qualified counsellors considering the demand for a return to in-person Continued Professional Development events which have been re-introduced post-COVID.

Stability within the management team at GCS has been a key theme of 2022/2023 and this has been strengthened with the appointment of Jessica Sullivan in the role of Head of Clinical Strategy & Development in April 2023. There has been a focus on embedding best practice across all aspects of the organisation. There has been a particular focus on preparing for the launch of our new counselling operating system which will support us in digitalising the service and support our strategy of being data driven.

FUNDRAISING

The fundraising responsibilities within the Organisation have been jointly shared by the CEO with the support of external Fundraiser, Orchard Fundraising. All applications are reviewed by the CEO before being submitted by GCS or for any person acting on behalf of the GCS.

The fundraising landscape has altered significantly with applications for trusts and grants becoming increasingly competitive and the criteria becoming more restrictive. However GCS is delighted to have been successful in securing a multi-year funding agreement with the Barnwood Trust and is looking to develop further funding relationships as well as a focus on locality funding.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

FINANCIAL REVIEW

GCS income comes from a variety of sources with most of the income being self-generated. The risk to the organisation of losing a particular income stream is therefore minimised. GCS receives its income from:

- Clients accessing counselling;
- Contracts with the Ministry of Justice and Integrated Care Board to deliver Counselling services;
- Trainee fees for training courses;
- A GP contract and 10 school contracts;
- EWS (Employee Wellbeing Service) contracts with local employers to provide counselling for their employees;
- Contracts to provide clinical supervision externally; and
- Grant funding and trust income.

92% of self-funding clients required subsidised counselling rates which is funded by fundraising. We seek funding from external sources such as trust and grants to ensure we can continue to offer an accessible service to fee-paying clients.

RESERVES POLICY

GCS is committed to providing accessible counselling to the communities of Gloucestershire. In order to do this GCS' clients are able to apply for a reduced counselling rate. GCS have therefore designated £180,000 to cover the cost of providing subsidised counselling, based on budgeted levels of counselling for 23/24. GCS is responsible for the internal upkeep of the premises in Stroud & Gloucester and as such is liable for repairs and maintenance in the event of an emergency. GCS have therefore designated a further £25,000 to cover any emergency maintenance and building repairs. This brings the total of designated reserves to £205,000.

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. General reserves (excluding fixed assets) held at the year-end were £466k, which covers 5 months of the budgeted operating costs for 2023/2024.

PLANS FOR THE FUTURE

As GCS looks ahead, we are focused on ensuring the sustainability of the organisation and the ensuring that we can continue to provide accessible counselling services to the communities of Gloucestershire. To do this, we recognise the need to increase our income generation capabilities which will form the primary strategic focus of 2023/2024.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITORS

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 4 January 2024 and signed on their behalf by



Katherine Rooksby
Chair of Trustees

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Opinion

We have audited the financial statements of Gloucestershire Counselling Service (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- The financial statements are not in agreement with the accounting records and returns;
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Independent auditors' report

To the members of

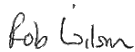
Gloucestershire Counselling Service

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 5 January 2024

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	71,919	32,604	104,523	242,759
Charitable activities:	4				
Counselling		148,138	651,848	799,986	662,718
Training		-	206,304	206,304	212,030
Other trading activities	5	-	2,108	2,108	4,805
Investments		-	21,276	21,276	5,654
Total income		<u>220,057</u>	<u>914,140</u>	<u>1,134,197</u>	<u>1,127,966</u>
Expenditure on:					
Raising funds		-	52,790	52,790	45,852
Charitable activities:					
Counselling		140,201	677,813	818,014	752,538
Training		-	183,715	183,715	218,886
Total expenditure	7	<u>140,201</u>	<u>914,318</u>	<u>1,054,519</u>	<u>1,017,276</u>
Net income / (expenditure)		79,856	(178)	79,678	110,690
Transfers between funds		<u>(14,635)</u>	<u>14,635</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	65,221	14,457	79,678	110,690
Funds at the start of the year		<u>4,864</u>	<u>671,608</u>	<u>676,472</u>	<u>565,782</u>
Funds at the end of the year		<u><u>70,085</u></u>	<u><u>686,065</u></u>	<u><u>756,150</u></u>	<u><u>676,472</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 16 to the financial statements.

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	11		15,397	9,261
Investments			<u>170,000</u>	<u>170,000</u>
			185,397	179,261
Current assets				
Debtors	12	74,098		29,731
Current asset investments		170,046		85,046
Cash at bank and in hand		<u>510,169</u>		<u>603,015</u>
		754,313		717,792
Creditors: amounts due within 1 year	13	<u>(183,560)</u>		<u>(220,581)</u>
Net current assets			<u>570,753</u>	<u>497,211</u>
Net assets	15		<u><u>756,150</u></u>	<u><u>676,472</u></u>
Funds	16			
Restricted funds			70,085	4,864
Unrestricted funds:				
Designated funds			205,000	25,000
General funds			<u>481,065</u>	<u>646,608</u>
Total funds			<u><u>756,150</u></u>	<u><u>676,472</u></u>

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 4 January 2024 and signed on their behalf by:



Katherine Rooksby
Chair of Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	79,678	110,690
<i>Adjustments for:</i>		
Depreciation charges	14,264	14,731
Investment income	(21,276)	(5,654)
(Increase) / decrease in debtors	(44,367)	25,197
(Decrease) / increase in creditors	(37,021)	99,182
Net cash (used in) / provided by operating activities	(8,722)	244,146
Cash flows from investing activities:		
Dividends, interest and rents from investments	21,276	5,654
Increase in non-current asset investments	-	(170,000)
Purchase of tangible fixed assets	(20,400)	(2,994)
Net cash provided by / (used in) investing activities	876	(167,340)
(Decrease) / increase in cash and cash equivalents in the year	(7,846)	76,806
Cash and cash equivalents at the beginning of the year	688,061	611,255
Cash and cash equivalents at the end of the year	680,215	688,061
Cash and cash equivalents are represented by:		
Cash at bank and in hand	510,169	603,015
Current asset investments	170,046	85,046
	680,215	688,061

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. Given the increasing demand for services and the healthy unrestricted surplus generated in 22/23, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

f) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2023	2022
Raising funds	5.0%	4.5%
Counselling	77.6%	74.0%
Training	17.4%	21.5%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Investments and current asset investments

Investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value, and are split between current and non-current based on their maturity date. Maturity dates >1y are included in non-current asset investments.

k) 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.

l) Creditors

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.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £11,608 (2022: £9,068).

o) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

2. Prior period comparatives

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	219,601	23,158	242,759
Charitable activities:			
Counselling	49,280	613,438	662,718
Training	3,000	209,030	212,030
Other trading activities	-	4,805	4,805
Investments	-	5,654	5,654
Total income	271,881	856,085	1,127,966
Expenditure on:			
Raising funds	-	45,852	45,852
Charitable activities:			
Counselling	298,486	454,052	752,538
Training	-	218,886	218,886
Total expenditure	298,486	718,790	1,017,276
Net income / (expenditure) and net movement in funds	(26,605)	137,295	110,690

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

3. Donations

	Restricted £	Unrestricted £	2023 Total £
General donations	-	854	854
Grant income:			
Barnwood Trust	-	30,000	30,000
Charities Aid Foundation	71,919	-	71,919
The Langtree Trust	-	500	500
Renishaw plc	-	500	500
Tesco	-	750	750
	<u>71,919</u>	<u>32,604</u>	<u>104,523</u>

Prior period comparatives

	Restricted £	Unrestricted £	2022 Total £
General donations	-	785	785
Grant income:			
Barnwood Trust	23,843	-	23,843
Charities Aid Foundation	195,758	-	195,758
Co-op	-	1,373	1,373
Gloucestershire Public Health	-	20,000	20,000
Waitrose	-	1,000	1,000
	<u>219,601</u>	<u>23,158</u>	<u>242,759</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	148,138	-	148,138
Contract income			
Gloucestershire County Council	-	20,064	20,064
NHS Integrated Care Board (ICB)	-	153,370	153,370
Counselling fees	-	478,414	478,414
Total counselling	<u>148,138</u>	<u>651,848</u>	<u>799,986</u>
<i>Training:</i>			
Fees and contracts	-	206,304	206,304
Total training	<u>-</u>	<u>206,304</u>	<u>206,304</u>
Prior period comparatives			
	Restricted £	Unrestricted £	2022 Total £
<i>Counselling:</i>			
Grant income			
Gloucestershire Community Foundation	34,928	-	34,928
Office of the Police & Crime Commissioner (OPCC)	14,352	-	14,352
Contract income			
Gloucestershire County Council	-	95,718	95,718
NHS Clinical Commissioning Group (CCG)	-	24,299	24,299
Counselling fees	-	493,421	493,421
Total counselling	<u>49,280</u>	<u>613,438</u>	<u>662,718</u>
<i>Training:</i>			
Fees and contracts	-	209,030	209,030
Grants	3,000	-	3,000
Total training	<u>3,000</u>	<u>209,030</u>	<u>212,030</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

5. Other trading activities

	2023 £	2022 £
Rent	2,108	4,730
Other trading activities	-	75
	<u>2,108</u>	<u>4,805</u>

All income from other trading activities in the current and prior period was unrestricted.

6. Government grants

The charitable company receives government grants, defined as funding from Gloucestershire Public Health and the Office of the Police & Crime Commissioner, to fund charitable activities. The total value of such grants in the period ending 31 August 2023 was £148,138 (2022: £57,928). The charity also receives income under contracts from Gloucestershire County Council and the NHS Integrated Care Board (ICB). There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

7. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2023 Total £
Staff costs (note 9)	22,495	564,084	126,686	155,330	868,595
HR and recruitment	-	-	-	5,036	5,036
Room hire, rent and service	-	-	-	49,656	49,656
Travel and subsistence	-	-	-	242	242
Stationery, postage and telephone	-	-	-	7,206	7,206
General administration	-	-	-	16,392	16,392
Subscriptions	-	-	-	3,237	3,237
Insurance	-	-	-	6,652	6,652
IT costs	-	-	-	25,256	25,256
Advertising and marketing	13,908	-	-	-	13,908
Repairs and maintenance	-	-	-	21,816	21,816
Professional fees	-	-	-	6,500	6,500
Accountancy	-	-	-	8,576	8,576
Bank charges	-	-	-	6,403	6,403
Depreciation	-	-	-	14,264	14,264
Bad debt	-	-	-	780	780
Sub-total	36,403	564,084	126,686	327,346	1,054,519
Allocation of support and governance costs	16,387	253,930	57,029	(327,346)	-
Total expenditure	52,790	818,014	183,715	-	1,054,519

Total governance costs were £6,960 (2022: £5,640).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

7. Total expenditure (continued)

Prior year comparative

	Raising funds £	Counselling £	Training £	Support and governance £	2022 Total £
Staff costs (note 9)	22,393	485,392	141,183	120,163	769,131
HR and recruitment	-	-	-	4,027	4,027
Room hire, rent and service	-	-	-	49,061	49,061
Travel and subsistence	-	-	-	272	272
Stationery, postage and telephone	-	-	-	7,931	7,931
General administration	-	-	-	26,548	26,548
Subscriptions	-	-	-	2,963	2,963
Insurance	-	-	-	6,701	6,701
IT costs	-	-	-	54,616	54,616
Advertising and marketing	7,182	-	-	-	7,182
Repairs and maintenance	-	-	-	35,782	35,782
Professional fees	-	-	-	22,163	22,163
Accountancy	-	-	-	9,510	9,510
Bank charges	-	-	-	6,658	6,658
Depreciation	-	-	-	14,731	14,731
Sub-total	29,575	485,392	141,183	361,126	1,017,276
Allocation of support and governance costs	16,277	267,146	77,703	(361,126)	-
Total expenditure	45,852	752,538	218,886	-	1,017,276

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

8. Net movement in funds

This is stated after charging / crediting:

	2023 £	2022 £
Depreciation	14,264	14,731
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	34	69
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	5,800	4,700

During the year, one trustee was reimbursed £34 for travel expenses (2022: one trustee was reimbursed £69 for travel expenses).

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	811,348	716,459
Social security costs	45,639	37,604
Employer's pension	11,608	9,068
Termination payments	-	6,000
Total emoluments paid to staff were:	868,595	769,131

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance and Operations and Head of Clinical Strategy and Development. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2023 was £122,114 (2022: £138,789).

Staff numbers are as follows:

	2023 No.	2022 No.
Average head count	89.8	92.8
Full time equivalent	27.8	23.7

10. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 September 2022	13,733	57,205	70,938
Additions in year	-	20,400	20,400
At 31 August 2023	<u>13,733</u>	<u>77,605</u>	<u>91,338</u>
Depreciation			
At 1 September 2022	11,155	50,522	61,677
Charge for the year	998	13,266	14,264
At 31 August 2023	<u>12,153</u>	<u>63,788</u>	<u>75,941</u>
Net book value			
At 31 August 2023	<u>1,580</u>	<u>13,817</u>	<u>15,397</u>
At 31 August 2022	<u>2,578</u>	<u>6,683</u>	<u>9,261</u>

12. Debtors

	2023 £	2022 £
Trade debtors	52,205	4,599
Prepayments	7,191	6,516
Other debtors	14,702	18,616
	<u>74,098</u>	<u>29,731</u>

13. Creditors: amounts due within 1 year

	2023 £	2022 £
Trade creditors	694	16,962
Deferred income*	145,482	166,396
Accruals	22,913	21,594
PAYE and NI	14,432	15,629
Other creditors	39	-
	<u>183,560</u>	<u>220,581</u>

*Deferred income consists of contract income or fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

13. Creditors: amounts due within 1 year (continued)

	2023 £	2022 £
<i>Movements in deferred income were:</i>		
Balance at the start of the year	166,396	86,564
Amounts released to income	(166,396)	(86,564)
Amounts deferred in the year	145,482	166,396
Balance at the end of the year	145,482	166,396

14. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property 2023 £	2022 £
Due within 1 year	16,908	41,770
Due within 2 - 5 years	-	16,688
	16,908	58,458

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	15,397	15,397
Investments	-	-	170,000	170,000
Net current assets	70,085	205,000	295,668	570,753
Net assets at 31 August 2023	70,085	205,000	481,065	756,150

Prior period comparatives

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	9,261	9,261
Investments	-	-	170,000	170,000
Net current assets	4,864	25,000	467,347	497,211
Net assets at 31 August 2022	4,864	25,000	646,608	676,472

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

16. Movements in funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Restricted funds:					
Charities Aid Foundation	(14,963)	71,919	(42,321)	(14,635)	-
Office of the Police & Crime Commissioner	6,339	148,138	(87,472)	-	67,005
St. James's Place	13,488	-	(10,408)	-	3,080
Total restricted funds	4,864	220,057	(140,201)	(14,635)	70,085
Unrestricted funds:					
<i>Designated funds</i>					
Counselling services reserve	-	-	-	180,000	180,000
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	180,000	205,000
<i>General funds</i>	646,608	914,140	(914,318)	(165,365)	481,065
Total unrestricted funds	671,608	914,140	(914,318)	14,635	686,065
Total funds	676,472	1,134,197	(1,054,519)	-	756,150

Purposes of restricted funds

Charities Aid Foundation - funding for digital transformation, administrator salaries and adult hardship fund for counselling. The project ended in March 2023.

Office of the Police & Crime Commissioner - 12 weeks fully funded counselling for victims of sexual abuse and domestic abuse, plus the management and administration costs associated with delivering this service.

St James's Place - funding for child and family counsellors.

Awards for All - funding to setup remote working following Covid-19.

Barnwood Trust - funding to setup remote working following Covid-19, training for counsellors to work remotely, IT improvements, remodelling and recarpeting rooms at Alma House and development of a new supervision training.

Gloucestershire Community Foundation - funding for counselling coordination.

Garfield Weston - funding Head of Counselling, communications support and hardship funding.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

Purposes of restricted funds (continued)

NHS Clinical Commissioning - funding for sexual violence training.

Thirty Percy - funding for IT improvements following Covid-19 and supervision training.

Purposes of designated funds

Counselling services reserve - to cover the funding shortfall for subsidised counselling services budgeted for the 23/24 financial year.

Building maintenance and repairs reserve - to cover future maintenance and building repairs.

Transfers between funds

The transfer from restricted funds to general funds represents the release of a restricted donation from Charities Aid Foundation used to purchase a fixed asset during the year. The fixed asset purchased is held for general purposes.

The transfer into the Counselling services reserve represents the creation of the designated reserve for the purposes as described above.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

16. Movements in funds (continued)

Prior period comparatives

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds:					
Awards for All	3,073	-	(3,073)	-	-
Barnwood Trust	-	23,843	(23,843)	-	-
Charities Aid Foundation Gloucestershire	-	195,758	(210,721)	-	(14,963)
Community Foundation	1,397	-	(1,397)	-	-
Garfield Weston	1,666	-	(1,666)	-	-
NHS - CCG	-	3,000	(3,000)	-	-
Office of the Police & Crime Commissioner	5,381	34,928	(33,970)	-	6,339
St. James's Place	14,352	14,352	(15,216)	-	13,488
Thirty Percy	5,600	-	(5,600)	-	-
Total restricted funds	31,469	271,881	(298,486)	-	4,864
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	-	25,000
<i>General funds</i>	509,313	856,085	(718,790)	-	646,608
Total unrestricted funds	534,313	856,085	(718,790)	-	671,608
Total funds	565,782	1,127,966	(1,017,276)	-	676,472

17. Related party transactions

There were no related party transactions in the current or prior reporting period.

Accounts

Company no. 04754643
Charity no. 1109904
England and Wales

Gloucestershire Counselling Service
Annual Report and Audited Accounts
31 August 2022

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2022

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	04754643	
Charity number	1109904	
Registered office and operational address	Alma House 52-53 High Street Stroud Gloucestershire GL5 1AP	
Trustees	Nigel Brabbins Nicola De longh Lynn Emslie Julia Jones Jim Laidlaw Emma Payne Katherine Rooksby	8 May 2017 to current (Treasurer) 11 February 2016 to current 6 May 2017 to current 4 October 2018 to 26 July 2022 (Chair to 26 July 2022) 28 May 2020 to current 16 March 2017 to 26 July 2022 1 September 2014 to current (Chair from 26 July 2022)
Company secretary	Ellen Edwards	
Senior leadership team	Emma Griffiths Fiona Phelps Ellen Edwards Joanne Kelly	Chief Executive Officer (resigned 31 July 2022) Chief Executive Officer (from 27 June 2022) and Head of Training (to 27 June 2022) Head of Finance Head of Counselling (from 1 October 2021 to 1 July 2022)
Auditors	Godfrey Wilson Ltd Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2022

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Hampshire Trust Bank
55 Bishopgate
Cornhill
London
EC2N 3AS

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

Aldermore
1st Floor, Block B
Western House
Lynch Wood
Peterborough
PE2 6FZ

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

Structure, governance and management

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 which provide the organisation with a more robust governance framework.

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

GCS has an active board of five trustees, comprising Acting Chair, Vice Chair, Treasurer and two others. Changes during the year ending August 2022 with the resignation of two trustees will lead to recruitment commencing in September 2022. All trustees are appointed for an initial term of three years. No trustee may serve more than nine years, unless in exceptional circumstances and with prior agreement from the Board.

Trustees are recruited by open advertisement detailing the attributes that have been identified by an attribute audit. Vacancies are then promoted across a variety of networks across the county, individuals must complete an application form before being invited to an interview. Recommendations are then made to the board who will vote in new board members.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report & accounts and minutes of recent trustee meetings.

The induction, led by the Chair of trustees, includes:

- An explanation of the purposes and activities of GCS;
- The trusts and procedures which govern the trustees' actions;
- The organisation of GCS; and
- The source of funding and the nature of resources.

It is the responsibility of the Board and Company Secretary to ensure that GCS has effective governance arrangements, including a sound system of internal control, as well as continuously striving to improve its governance and meeting changing legal and other requirements.

The Board is scheduled to meet quarterly to discuss the strategic direction of GCS, ensure core aims and objectives are being met in the most efficient way, take account of any risks facing the organisation and ensure that all legal obligations are satisfied.

The trustees are responsible for the strategic direction of the charity delegating day-to-day decision making and operational responsibilities to the Chief Executive Officer and Senior Management Team to deliver within the parameters of the agreed budget.

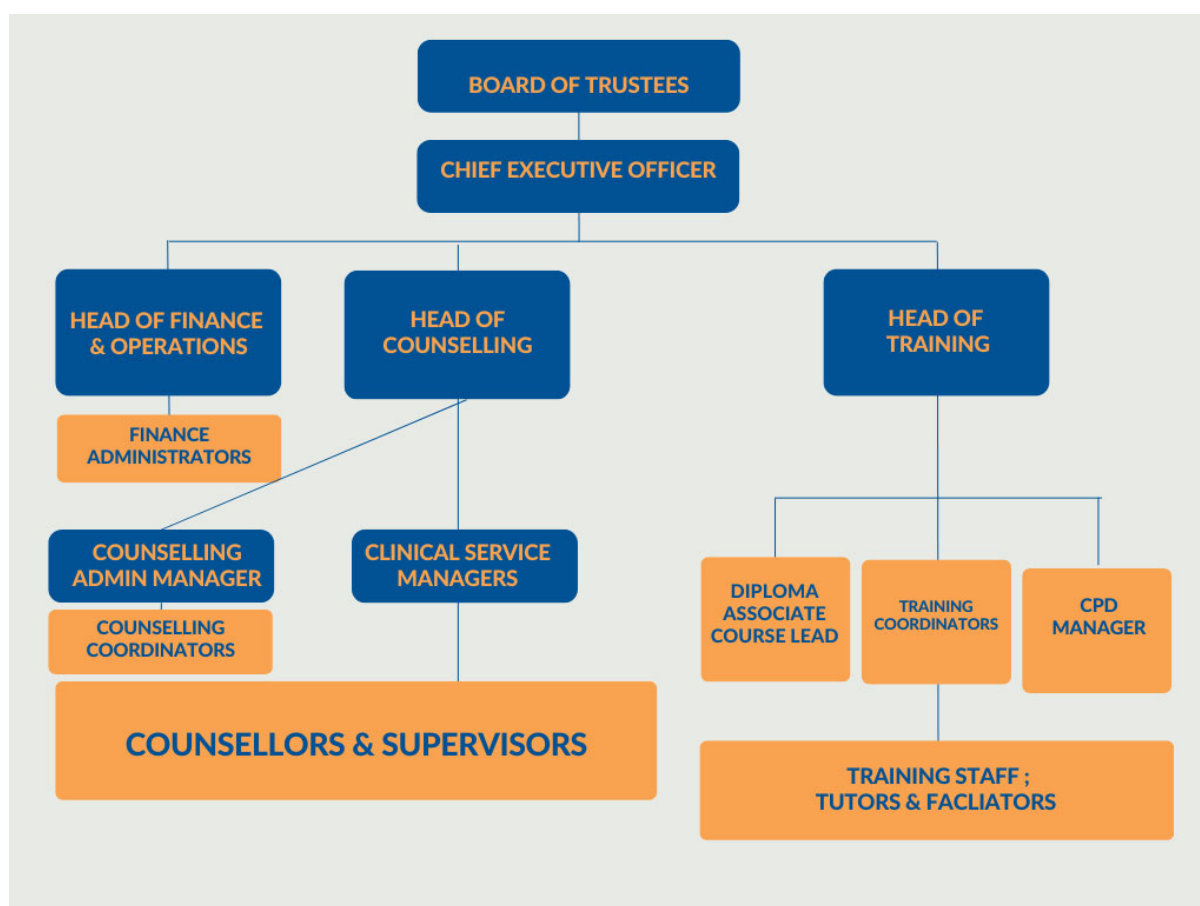
The Board review the pay rate across the organisation on an annual basis benchmarking against similar sized charitable organisations and organisations that undertake similar activities.

Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

GCS Counselling Services is a British Association for Counselling and Psychotherapy (BACP) Accredited Service which requires the charity to adhere to high levels of professional standards and ethics. GCS is a Member Institute of the British Psychoanalytic Council (BPC), who accredit the Diploma in Counselling and offer professional accreditation to qualified counsellors.



Objectives and activities

GCS objectives are:

1. The relief of people suffering from emotional or psychological distress or relationship problems principally to the community of Gloucestershire and its surrounds by the provision of high-quality counselling; and
2. To advance education and training in counselling and to promote awareness of the effectiveness of counselling.

GCS delivers public benefit through the provision of affordable counselling services and professional counselling training to the people of Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit. Further detail about the ways in which we deliver counselling and training services are outlined below:

Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

Our Counselling Services	Our Training Services
 Adult	 Introduction to Counselling & Listening Skills
 Couple	 Certificate in Counselling Skills
 Child & Family	 Diploma in Psychodynamic Counselling
 School	 Post Qualification Courses
 Employee Wellbeing	 CPD & Workshops
 GP Contract	 Training for Organisations
 Other Professional Services	

GCS continues to see an increase in counselling services with 8% more sessions delivered in 2021/2022 in comparison to the previous year and a 4% rise in those who accessed our training services.

The strategy for achieving our objectives is outlined within our three-year business plan delivered by the Senior Management Team. Work this year has commenced to review this plan for 2022/2023 as the response that the organisation provided to the needs of the community during COVID has meant that adjustments are required in order for the business plan to remain meaningful to the current activities of the organisation.

The short-term goals of the organisation focus on building resilience in the processes, ways of working and in the strategic approach of the organisation. Work has already commenced with a workshop that has focused on the development of our Board as well as three workshops focusing on the articulation of the values and purpose of the organisation involving over 40 of our staff. We are committed to the digital transformation of the organisation having started the journey of scoping, mapping and making improvements in the technical support we have available and have identified this as a short-term goal to ensure that we have the operating systems that enable us to work efficiently and effectively. These short-term goals contribute towards our longer-term goals of reaching more people within Gloucestershire with the services that we offer.

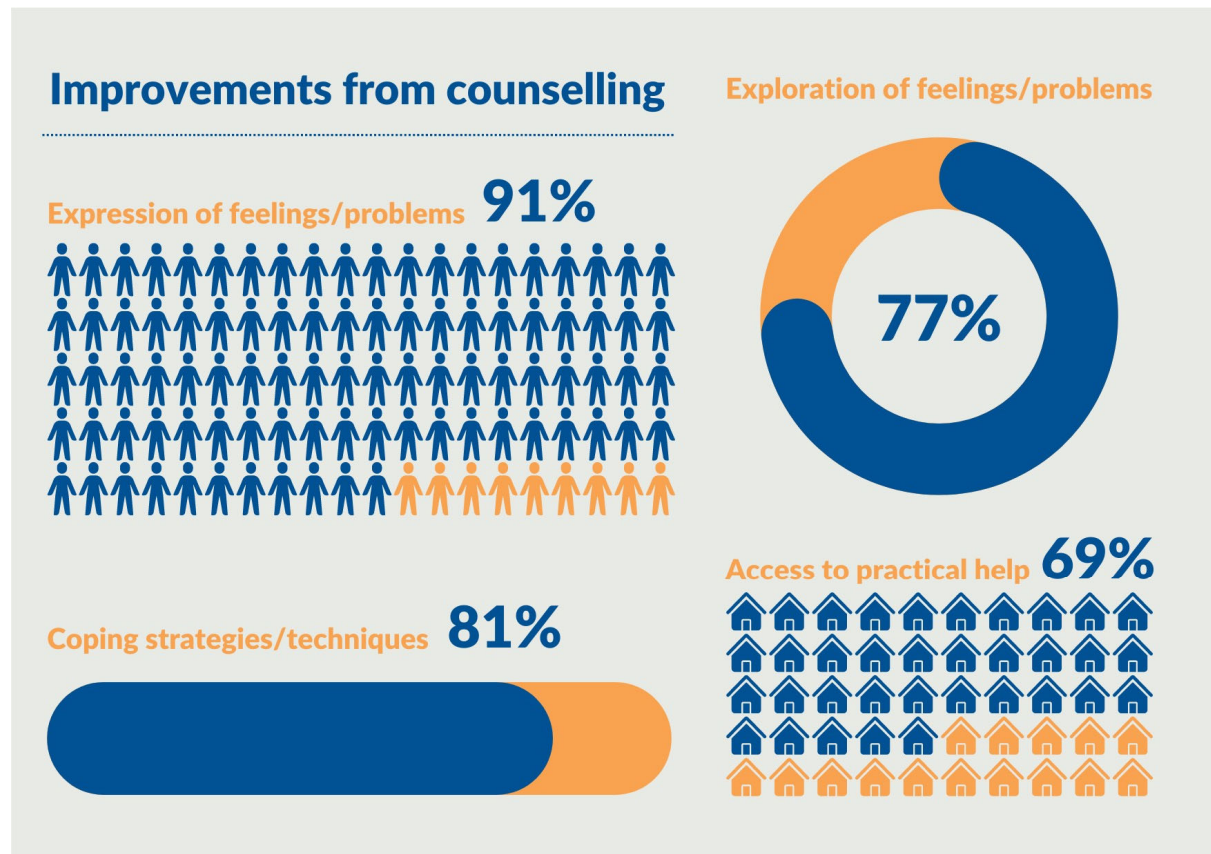
Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

Achievements and performance

At the fore of our achievements this year is the impact that we have made to those who have accessed our services.



Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022



At GCS our Training department has celebrated the qualification of the cohort of trainee counsellors whose training journey has continuously been adapted to COVID restrictions. Despite this, they have been able to graduate having participated and fulfilled the rigorous criteria that the British Psychoanalytic Council accredited course provides. GCS Training has had another full intake of Diploma trainees for 2021/2022 which is an important part of supporting the development and sustainability of counselling resources. We have expanded the delivery of our training programmes with the introduction of the Intensive Certificate in Counselling Skills which has enabled us to increase the number of students training in Counselling Skills by offering an alternative format for those who are unable to attend weekly tutorials over the year.

As an organisation we have experienced a level of exceptional change within the leadership of the organisation in both the Board and the Senior Management Team. The efforts and contributions of those who have been involved in GCS, in particular CEO Emma Griffiths, have stood the organisation in good stead to continue to deliver services and make appointments which will enable the next stage of development of the organisation. Specific thanks to those who have contributed to GCS during 2021/2022 and are no longer with the organisation.

Clinical resources are a key challenge in delivering mental health services within the county as demand for counselling is rising, and it has been particularly difficult to recruit for clinical leadership roles which leaves an unfilled vacancy of Head of Counselling for the year. We have responded to this with expertise from external consultants to ensure that there is the clinical oversight necessary to deliver our services.

Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

Challenges with recruiting counsellors to meet demand has also meant there has been a continued focus of retention of staff which has included reviewing terms and conditions of employment alongside expanding the offer of Continuous Professional Development which is provided to our staff.

This includes training focused on counselling presenting needs such as sexual violence as well as leadership training such as Quolux and ILM courses.

Fundraising

The fundraising responsibilities within the organisation have been jointly shared by the CEO with the support of external Fundraiser, Sarah Rawlings. All applications are reviewed by the CEO before being submitted by GCS or for any person action on behalf of the GCS. Neither GCS or the external Fundraiser, Sarah, are subscribed to the fundraising regulator and no complaints have been received regarding fundraising activities.

The fundraising strategy has been mainly reacting to the post-Covid landscape which has seen a continued high demand for access to services combined with an increase in complexity of presenting cases. Receiving a significant grant from Charities Aid Foundation has allowed us to refocus on strategy and the purpose of the organisation and laying out the foundations for the development of a five-year fundraising strategy.

Financial review

Total income for 2021/2022 was £1,127,966 and total expenditure for 2021/2022 was £1,017,276, leaving a surplus of £110,690.

GCS income comes from a variety of sources with most of the income being self-generated. The risk to the organisation of losing a particular income stream is therefore minimised. GCS receives its income from:

- Client fees for counselling;
- Contracts with the County Council and ICB to provide funded counselling;
- Trainee fees for training courses;
- A GP contract and 10 school contracts;
- EWS contracts with local employers to provide counselling for their employees;
- Contracts to provide clinical supervision externally; and
- Grant funding and trust income

Demand for our services has continued to increase and the majority of those in receipt of GCS counselling services contribute a reduced payment which is subsidised by resources from other sources. We seek funding from external sources such as trust and grants to ensure we can continue to offer an accessible service to fee-paying clients.

Reserves policy

Alma House is a Grade II listed building with a commercial full repair lease, with an obligation to carry out ongoing maintenance and repairs. Major roof repair works were carried out in the year ending 2016/17. With this in mind, we have designated £25,000 to cover any future maintenance and building repair costs.

Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. General reserves held at the year-end were £637k which covers three to six months of the budgeted operating costs for 2022/23.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently;

- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Gloucestershire Counselling Service

Report of the trustees'

For the year ended 31 August 2022

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Godfrey Wilson were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 5 January 2023 and signed on their behalf by:



Katherine Rooksby - Acting Chair

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Opinion

We have audited the financial statements of Gloucestershire Counselling Service (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- The financial statements are not in agreement with the accounting records and returns;
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not obtained all the information and explanations necessary for the purposes of our audit.

Other matters

The financial statements for the year ended 31 August 2021 were not audited because the charity was below the statutory audit threshold.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

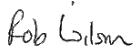
To the members of

Gloucestershire Counselling Service

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 5 January 2023

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2022

	Note	Restricted £	Unrestricted £	2022 Total £	Restated 2021 Total £
Income from:					
Donations	3	219,601	23,158	242,759	137,975
Charitable activities:	4				
Counselling		49,280	613,438	662,718	634,869
Training		3,000	209,030	212,030	157,221
Other trading activities	5	-	4,805	4,805	235
Investments		-	5,654	5,654	3,419
Total income		<u>271,881</u>	<u>856,085</u>	<u>1,127,966</u>	<u>933,719</u>
Expenditure on:					
Raising funds		-	45,852	45,852	35,064
Charitable activities:					
Counselling		298,486	454,052	752,538	591,190
Training		-	218,886	218,886	178,760
Total expenditure	7	<u>298,486</u>	<u>718,790</u>	<u>1,017,276</u>	<u>805,014</u>
Net income / (expenditure)		(26,605)	137,295	110,690	128,705
Transfers between funds		-	-	-	-
Net movement in funds	8	(26,605)	137,295	110,690	128,705
Funds at the start of the year		<u>31,469</u>	<u>534,313</u>	<u>565,782</u>	<u>437,077</u>
Funds at the end of the year		<u><u>4,864</u></u>	<u><u>671,608</u></u>	<u><u>676,472</u></u>	<u><u>565,782</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 16 to the financial statements.

The 2021 comparatives have been restated as set out in note 18 to the accounts.

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2022

	Note	£	2022 £	Restated 2021 £
Fixed assets				
Tangible fixed assets	11		9,261	20,998
Current assets				
Debtors	12	29,731		54,928
Current asset investments		255,046		256,374
Cash at bank and in hand		603,015		354,881
		887,792		666,183
Creditors: amounts due within 1 year	13	(220,581)		(121,399)
Net current assets			667,211	544,784
Net assets	15		676,472	565,782
Funds	16			
Restricted funds			4,864	31,469
Unrestricted funds:				
Designated funds			25,000	25,000
General funds			646,608	509,313
Total funds			676,472	565,782

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 5 January 2023 and signed on their behalf by:



Katherine Rooksby
Acting Chair of Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2022

	2022 £	Restated 2021 £
Cash used in operating activities:		
Net movement in funds	110,690	128,705
<i>Adjustments for:</i>		
Depreciation charges	14,731	16,284
Loss on disposal of fixed assets	-	1,417
Investment income	(5,654)	(3,419)
Decrease / (increase) in debtors	25,197	(30,601)
Increase in creditors	99,182	57,143
Net cash provided by operating activities	244,146	169,529
Cash flows from investing activities:		
Dividends, interest and rents from investments	5,654	3,419
Purchase of tangible fixed assets	(2,994)	-
Net cash provided by investing activities	2,660	3,419
Increase in cash and cash equivalents in the year	246,806	172,948
Cash and cash equivalents at the beginning of the year	611,255	438,307
Cash and cash equivalents at the end of the year	858,061	611,255
Cash and cash equivalents are represented by:		
Cash at bank and in hand	603,015	354,881
Current asset investments	255,046	256,374
	858,061	611,255

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. Given the increasing demand for services and the healthy unrestricted surplus generated in 21/22, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies (continued)

f) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2022	2021
Raising funds	4.5%	4.4%
Counselling	74.0%	73.4%
Training	21.5%	22.2%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

k) 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.

l) Creditors

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.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

1. Accounting policies (continued)

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £9,068 (2021: £6,136).

o) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

2. Prior period comparatives (restated)

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	92,045	45,930	137,975
Charitable activities:			
Counselling	82,052	552,817	634,869
Training	-	157,221	157,221
Other trading activities	-	235	235
Investments	-	3,419	3,419
Total income	174,097	759,622	933,719
Expenditure on:			
Raising funds	-	35,064	35,064
Charitable activities:			
Counselling	208,305	382,885	591,190
Training	-	178,760	178,760
Total expenditure	208,305	596,709	805,014
Net income / (expenditure) and net movement in funds	(34,208)	162,913	128,705

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

3. Donations

	Restricted £	Unrestricted £	2022 Total £
General donations	-	785	785
Grant income:			
Barnwood Trust	23,843	-	23,843
Co-op	-	1,373	1,373
Charities Aid Foundation	195,758	-	195,758
Gloucestershire Public Health	-	20,000	20,000
Waitrose	-	1,000	1,000
	<u>219,601</u>	<u>23,158</u>	<u>242,759</u>

Prior period comparatives

	Restricted £	Unrestricted £	2021 Total £
General donations	-	6,278	6,278
Grant income:			
Barnwood Trust	3,695	-	3,695
Charities Aid Foundation	18,850	-	18,850
Gloucestershire County Council	-	5,000	5,000
Gloucestershire Community Foundation	-	2,500	2,500
Gloucestershire Public Health	-	20,000	20,000
League of Friends	-	1,000	1,000
Stroud District Council	-	1,000	1,000
Tewkesbury Borough Council	-	2,000	2,000
The Gilbert Lane Charitable Trust	-	1,000	1,000
The Pixel Fund	-	5,000	5,000
The Rausing Trust	60,000	-	60,000
The Rowlands Trust	2,000	-	2,000
Thirty Percy	7,500	-	7,500
Other grants < £1k	-	2,152	2,152
	<u>92,045</u>	<u>45,930</u>	<u>137,975</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	34,928	-	34,928
St James's Place	14,352	-	14,352
Contract income			
Gloucestershire County Council	-	95,718	95,718
NHS Clinical Commissioning Group (CCG)	-	24,299	24,299
Counselling fees	-	493,421	493,421
Total counselling	<u>49,280</u>	<u>613,438</u>	<u>662,718</u>
<i>Training:</i>			
Fees and contracts	-	209,030	209,030
Grants	<u>3,000</u>	-	<u>3,000</u>
Total training	<u>3,000</u>	<u>209,030</u>	<u>212,030</u>
Prior period comparatives (restated)			2021 Total £
	Restricted £	Unrestricted £	£
<i>Counselling:</i>			
Grant income			
Gloucestershire Community Foundation	10,000	-	10,000
Office of the Police & Crime Commissioner (OPCC)	57,700	-	57,700
St James's Place	14,352	-	14,352
Contract income			
Gloucestershire County Council	-	54,431	54,431
NHS Clinical Commissioning Group (CCG)	-	28,401	28,401
Counselling fees	-	469,985	469,985
Total counselling	<u>82,052</u>	<u>552,817</u>	<u>634,869</u>
<i>Training:</i>			
Fees and contracts	-	157,221	157,221

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

5. Other trading activities

	2022 £	2021 £
Rent	4,730	65
Other trading activities	<u>75</u>	<u>170</u>
	<u>4,805</u>	<u>235</u>

All income from other trading activities in the current and prior period was unrestricted.

6. Government grants

The charitable company receives government grants, defined as funding from Gloucestershire Public Health, Gloucestershire County Council, Tewkesbury Borough Council, Stroud District Council and the Office of the Police & Crime Commissioner to fund charitable activities. The total value of such grants in the period ending 31 August 2022 was £57,928 (2021: £86,680). The charity also receives income under contracts from Gloucestershire County Council and the NHS Clinical Commissioning Group. There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

7. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2022 Total £
Staff costs (note 9)	22,393	485,392	141,183	120,163	769,131
HR and recruitment	-	-	-	4,027	4,027
Room hire, rent and service	-	-	-	49,061	49,061
Travel and subsistence	-	-	-	272	272
Stationery, postage and telephone	-	-	-	7,931	7,931
General administration	-	-	-	26,548	26,548
Subscriptions	-	-	-	2,963	2,963
Insurance	-	-	-	6,701	6,701
IT costs	-	-	-	54,616	54,616
Advertising and marketing	7,182	-	-	-	7,182
Repairs and maintenance	-	-	-	35,782	35,782
Professional fees	-	-	-	22,163	22,163
Accountancy	-	-	-	9,510	9,510
Bank charges	-	-	-	6,658	6,658
Depreciation	-	-	-	14,731	14,731
Sub-total	29,575	485,392	141,183	361,126	1,017,276
Allocation of support and governance costs	16,277	267,146	77,703	(361,126)	-
Total expenditure	45,852	752,538	218,886	-	1,017,276

Total governance costs were £5,640 (2021: £2,160).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

7. Total expenditure (continued) Prior year comparative (restated)

	Raising funds £	Counselling £	Training £	Support and governance £	2021 Total £
Staff costs (note 9)	18,827	403,545	122,021	82,080	626,473
HR and recruitment	-	-	-	1,764	1,764
Room hire, rent and service	-	-	-	47,187	47,187
Travel and subsistence	-	-	-	321	321
Stationery, postage and telephone	-	-	-	7,221	7,221
General administration	-	-	-	18,832	18,832
Subscriptions	-	-	-	1,570	1,570
Insurance	-	-	-	6,416	6,416
IT costs	-	-	-	23,692	23,692
Fundraising costs	20	-	-	-	20
Advertising and marketing	5,088	-	-	-	5,088
Repairs and maintenance	-	-	-	29,661	29,661
Professional fees	-	-	-	10,134	10,134
Accountancy	-	-	-	3,511	3,511
Bank charges	-	-	-	5,423	5,423
Depreciation	-	-	-	16,284	16,284
Loss on disposal of fixed assets	-	-	-	1,417	1,417
Sub-total	23,935	403,545	122,021	255,513	805,014
Allocation of support and governance costs	11,129	187,645	56,739	(255,513)	-
Total expenditure	35,064	591,190	178,760	-	805,014

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

8. Net movement in funds

This is stated after charging / crediting:

	2022 £	2021 £
Depreciation	14,731	16,284
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	69	Nil
Auditors' remuneration:		
▪ Statutory audit	5,640	-
▪ Independent examination	-	2,160

During the year, one trustee was reimbursed £69 for travel expenses.

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	716,459	598,104
Social security costs	37,604	22,233
Employer's pension	9,068	6,136
Termination payments	6,000	-
Total emoluments paid to staff were:	769,131	626,473

No employee earned more than £60,000 during the year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance, Head of Counselling and Head of Training. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2022 was £138,789 (2021: £164,304).

Staff numbers are as follows:

	2022 No.	2021 No.
Average head count	92.8	93.0
Full time equivalent	23.7	21.3

10. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 September 2021	10,739	57,205	67,944
Additions in year	<u>2,994</u>	<u>-</u>	<u>2,994</u>
At 31 August 2022	<u>13,733</u>	<u>57,205</u>	<u>70,938</u>
Depreciation			
At 1 September 2021	10,348	36,598	46,946
Charge for the year	<u>807</u>	<u>13,924</u>	<u>14,731</u>
At 31 August 2022	<u>11,155</u>	<u>50,522</u>	<u>61,677</u>
Net book value			
At 31 August 2022	<u>2,578</u>	<u>6,683</u>	<u>9,261</u>
At 31 August 2021	<u>391</u>	<u>20,607</u>	<u>20,998</u>

12. Debtors

	2022 £	2021 £
Trade debtors	4,599	26,534
Prepayments	6,516	6,655
Other debtors	<u>18,616</u>	<u>21,739</u>
	<u>29,731</u>	<u>54,928</u>

13. Creditors: amounts due within 1 year

	2022 £	Restated 2021 £
Trade creditors	16,962	8,674
Deferred income*	166,396	86,564
Accruals	21,594	19,604
PAYE and NI	<u>15,629</u>	<u>6,557</u>
	<u>220,581</u>	<u>121,399</u>

*Deferred income consists of contract income or fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

13. Creditors: amounts due within 1 year (continued)

	2022 £	Restated 2021 £
<i>Movements in deferred income were:</i>		
Balance at the start of the year	86,564	28,841
Amounts released to income	(86,564)	(28,841)
Amounts deferred in the year	166,396	86,564
Balance at the end of the year	166,396	86,564

14. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property 2022 £	2021 £
Due within 1 year	41,770	41,550
Due within 2 - 5 years	16,688	57,238
	58,458	98,788

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	9,261	9,261
Net current assets	4,864	25,000	637,347	667,211
Net assets at 31 August 2022	4,864	25,000	646,608	676,472

Prior period comparatives (restated)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	20,998	20,998
Net current assets	31,469	25,000	488,315	544,784
Net assets at 31 August 2021	31,469	25,000	509,313	565,782

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

16. Movements in funds

	At 1 September 2021 (restated) £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds:					
Awards for All	3,073	-	(3,073)	-	-
Barnwood Trust	-	23,843	(23,843)	-	-
Charities Aid Foundation Gloucestershire	-	195,758	(210,721)	-	(14,963)
Community Foundation	1,397	-	(1,397)	-	-
Garfield Weston	1,666	-	(1,666)	-	-
NHS - CCG	-	3,000	(3,000)	-	-
Office of the Police & Crime Commissioner	5,381	34,928	(33,970)	-	6,339
St. James's Place	14,352	14,352	(15,216)	-	13,488
Thirty Percy	5,600	-	(5,600)	-	-
Total restricted funds	31,469	271,881	(298,486)	-	4,864
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	-	25,000
<i>General funds</i>	509,313	856,085	(718,790)	-	646,608
Total unrestricted funds	534,313	856,085	(718,790)	-	671,608
Total funds	565,782	1,127,966	(1,017,276)	-	676,472

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

16. Movements in funds (continued)

Purposes of restricted funds

Awards for All - funding to setup remote working following Covid-19.

Barnwood Trust - funding to setup remote working following Covid-19, training for counsellors to work remotely, IT improvements, remodelling and recarpeting rooms at Alma House and development of a new supervision training.

Charities Aid Foundation - funding for digital transformation, administrator salaries and adult hardship fund for counselling.

Gloucestershire Community Foundation - funding for counselling coordination.

Garfield Weston - funding Head of Counselling, communications support and hardship funding.

NHS Clinical Commissioning - funding for sexual violence training.

Office of the Police & Crime Commissioner - 12 weeks fully funded counselling for victims of sexual abuse, plus the overtime cost of moving the organisation to online delivery.

St James's Place - funding for child and family counsellors.

Thirty Percy - funding for IT improvements following Covid-19 and supervision training.

Purposes of designated funds

Building maintenance and repairs reserve - to cover future maintenance and building repairs.

Funds in deficit

The overspend on the Charities Aid Foundation grant is due to be covered by the second installment of the grant, received in September 2022.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

16. Movements in funds (continued)

Prior period comparatives (restated)

	At 1 September 2020 (restated) £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
Restricted funds:					
Awards for All	5,519	-	(2,446)	-	3,073
Barnwood Trust	15,188	3,695	(18,883)	-	-
Charities Aid Foundation Gloucestershire	-	18,850	(18,850)	-	-
Community Foundation	1,725	10,000	(10,328)	-	1,397
Garfield Weston	20,000	-	(18,334)	-	1,666
Office of the Police & Crime Commissioner	19,745	57,700	(72,064)	-	5,381
The Rausing Trust	-	60,000	(60,000)	-	-
The Rowlands Trust	-	2,000	(2,000)	-	-
St. James's Place	-	14,352	-	-	14,352
Thirty Percy	3,500	7,500	(5,400)	-	5,600
Total restricted funds	65,677	174,097	(208,305)	-	31,469
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	-	25,000
<i>General funds</i>	346,400	759,622	(596,709)	-	509,313
Total unrestricted funds	371,400	759,622	(596,709)	-	534,313
Total funds	437,077	933,719	(805,014)	-	565,782

17. Related party transactions

There were no related party transactions in the current or prior reporting period.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2022

18. Prior period restatement

The comparative financial statements have been restated due to misclassifying unrestricted contract income as restricted grant income. The effects of the restatement are set out below:

Deferred income	2021 £
Deferred income per original accounts at 31 August 2021	36,648
Additional contract income to defer	<u>49,916</u>
Restated deferred income as at 31 August 2021	<u><u>86,564</u></u>

Income	Restricted £	Unrestricted £	Total 2021 £
Income per original accounts at 31 August 2021	305,865	677,770	983,635
Deferred income adjustments	<u>(131,768)</u>	<u>81,852</u>	<u>(49,916)</u>
Restated income at 31 August 2021	<u><u>174,097</u></u>	<u><u>759,622</u></u>	<u><u>933,719</u></u>

Expenditure	Restricted £	Unrestricted £	Total 2021 £
Expenditure per original accounts at 31 August 2021	309,298	495,716	805,014
Reclassification of expenditure	<u>(100,993)</u>	<u>100,993</u>	<u>-</u>
Restated expenditure at 31 August 2021	<u><u>208,305</u></u>	<u><u>596,709</u></u>	<u><u>805,014</u></u>

Additionally, expenditure has been reclassified between SOFA headings to improve comparability with the current year.

Funds brought forward	Restricted £	Unrestricted £	Total 2020 £
Funds per original accounts at 31 August 2020	84,818	352,259	437,077
Reclassification between funds	<u>(19,141)</u>	<u>19,141</u>	<u>-</u>
Restated funds at 31 August 2020	<u><u>65,677</u></u>	<u><u>371,400</u></u>	<u><u>437,077</u></u>

Accounts

Company no. 04754643
Charity no. 1109904
England and Wales

Gloucestershire Counselling Service
Annual Report and Unaudited Accounts
31 August 2021

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2021

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	04754643	
Charity number	1109904	
Registered office and operational address	Alma House 52-53 High Street Stroud Gloucestershire GL5 1AP	
Trustees	Julia Jones Emma Payne Nigel Brabbins Lynn Emslie Nicola De longh Katherine Rooksby Jim Laidlaw	Chair Vice Chair Treasurer
Company secretary	Ellen Edwards	
Senior leadership team	Emma Griffiths Ellen Edwards Fiona Phelps Joanne Kelly Amanda Cook Denise Kilgannon	Chief Executive Officer Head of Finance Head of Training Clinical Service Manager (appointed 12/4/21) Clinical Service Manager Clinical Service Manager
Independent examiner	Godfrey Wilson Ltd Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2021

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Hampshire Trust Bank
55 Bishopgate
Cornhill
London
EC2N 3AS

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

Aldermore
1st Floor, Block B
Western House
Lynch Wood
Peterborough
PE2 6FZ

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

Gloucestershire Counselling Service

Chief Executive Officer report

For the year ended 31 August 2021

THE YEAR IN REVIEW 2020 - 2021

This has been another exceptional year for GCS. We have experienced exponential demand for our counselling services.

During the Covid-19 pandemic we needed to pivot quickly, engaging in local commissioning and other voluntary sector forums. In order to survive we had to be responsive, flexible and strategic in meeting the immediate needs of our communities. This has led to an increased profile amongst statutory bodies and funders and increased income through securing contracts as part of the county wide pandemic response. The landscape and our position within it have changed rapidly since 2020 and continues to present new challenges for the organisation to address. GCS wants and needs to continue to meet high demand for counselling, as core to our mission is to meet the needs of the communities of Gloucestershire. We are well placed to continue to play a pivotal role in the county response to the mental health crisis. The latter part of the financial year has been spent re-examining our structure and systems to identify development needed that will support this response. Ensuring we have adequate resource to do this effectively and maintain our commitment to the provision of high-quality counselling and training is key. Providing staff development opportunities so that our counsellors feel equipped to cope with the rise in demand has been a priority.

Capacity within the counselling workforce is a challenge. As a result, we have seen some staff turnover as counsellors have taken the plunge to set up their own businesses and some have decided to retire. We have had a rolling program of recruitment to address this and developed a remote counselling team, drawing in employees nationally. Keeping up with demand remains a challenge to GCS and we have completed a feasibility study to address how we employ counsellors on a salary. This work will continue as a priority objective for 2021/22.

The unprecedented demand we have experienced for our services across counselling and in the context of increased financial hardship in our communities has led to us providing more heavily subsidised counselling sessions than ever before. We have met this challenge through our fundraising efforts and the financial support from the contract secured with Gloucestershire County Council to provide free access to counselling to those severely affected by Covid and in financial hardship. Through this contract, we are proud to have supported over 268 new client registrations who were severely affected by Covid and in financial dire straits.

We continue to maintain the professional accreditation of our counselling services through the British Association for Counselling and Psychotherapy (BACP), a marker of quality that we are proud of as a service which, alongside our expectation that counsellors also achieve personal professional accreditation, enables us to maintain this position of quality. We view this professional accreditation to be particularly important within the counselling profession as a benchmark of quality and good governance, as counselling services and the counselling profession are often perceived as being an under regulated activity. GCS can confidently state that we are experts in our field who will always champion best practice.

A key development for GCS this year has been the provision of training opportunities for Clinical Supervision to ensure we can sustain our services and meet growing demand to support other organisations with reflective thinking and supervision.

Gloucestershire Counselling Service

Chief Executive Officer report

For the year ended 31 August 2021

GCS have a positive and proactive approach to partnership working and throughout the year we have built on our partnerships with the Clinical Commissioning Group, Gloucestershire County Council and other voluntary sector organisations such as Gloucestershire Rape and Sexual Abuse Centre (GRASAC), Teens in Crisis (TiC+), Young Gloucestershire and Infobuzz, Victims Support Glos. and AgeUK Glos.

LOOKING AHEAD

We continue to work on the delivery of our Business Plan and Strategy and during this financial year will review it to ensure we remain focused. The need for our counselling services has never been more important to our communities and securing sufficient funding to enable access for all is vital. Equally the need for a growing, suitably qualified mental health workforce is stronger than ever and we are in a good position to respond to this need. Covid has highlighted health inequalities present in our communities and in particular access to adequate mental health support and engagement in services to promote good mental health. GCS are aware of the lack of diversity in the organisation and within the client groups it reaches. We are committed to addressing these barriers through our review of our purpose and function, working with partners, professional bodies and advisors to ensure we proactively tackle barriers with a lasting impact and cultural change.

Some highlights of focus are:

- Development of our remote counselling service to include training that meets required accredited standards;
- Developing our culture and employment standards to attract and retain high quality counsellors, providing them with reliable and sustainable income and career development;
- A program of digital transformation to ensure our systems are fit for purpose, with our increased size and improve our ability to measure our impact;
- Revisiting our core aims and purpose, ensuring we remain relevant to our community needs and that we can articulate this effectively both internally and externally;
- Developing our fundraising strategy and increasing income generated through fundraising; and
- Developing our marketing strategy to expand our reach across the communities of Gloucestershire as per our charitable aims.

I would like to thank the Senior Leadership Team (SLT) who have continued to work proactively to take the service forward. Also huge thanks to the counsellors and supervisors who have gone the extra mile in supporting our growth in counselling services. Our staff are our key asset and without them, we would not be able to deliver our services. We are thankful for all that our board of trustees offer the organisation in terms of support, they truly have been alongside us during this challenging time and this steady presence has been reassuring to all.

E.L. Griffiths

Emma Griffiths
Chief Executive Officer

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

The trustees present their report and the unaudited financial statements for the year ended 31 August 2021.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2019).

Structure, governance and management

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 (which incorporate the company's objects and powers) in order to bring them up to date with current legislation and to provide a more robust governance framework.

The recruitment of new trustees is through advertising vacancies and networking with other organisations and by personal recommendation. The existing trustees appoint new trustees and also appoint one of their number as Chair, Vice Chair and Treasurer.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report and accounts and minutes of recent trustee meetings. The induction includes:

- an explanation of the purposes and activities of GCS;
- the trusts and procedures which govern the trustees' actions;
- the organisation of GCS; and
- the source of funding and the nature of resources.

The trustees are responsible for the strategic direction of the charity delegating the majority of the day-to-day decision making to the Chief Executive and senior management team.

GCS Adult Counselling Service is a British Association for Counselling and Psychotherapy (BACP) Accredited Service which requires the charity to adhere to high levels of professional standards and ethics. GCS is also a Member Institute of the British Psychoanalytic Council (BPC), who accredit the Diploma in Counselling and offer professional accreditation to qualified counsellors.

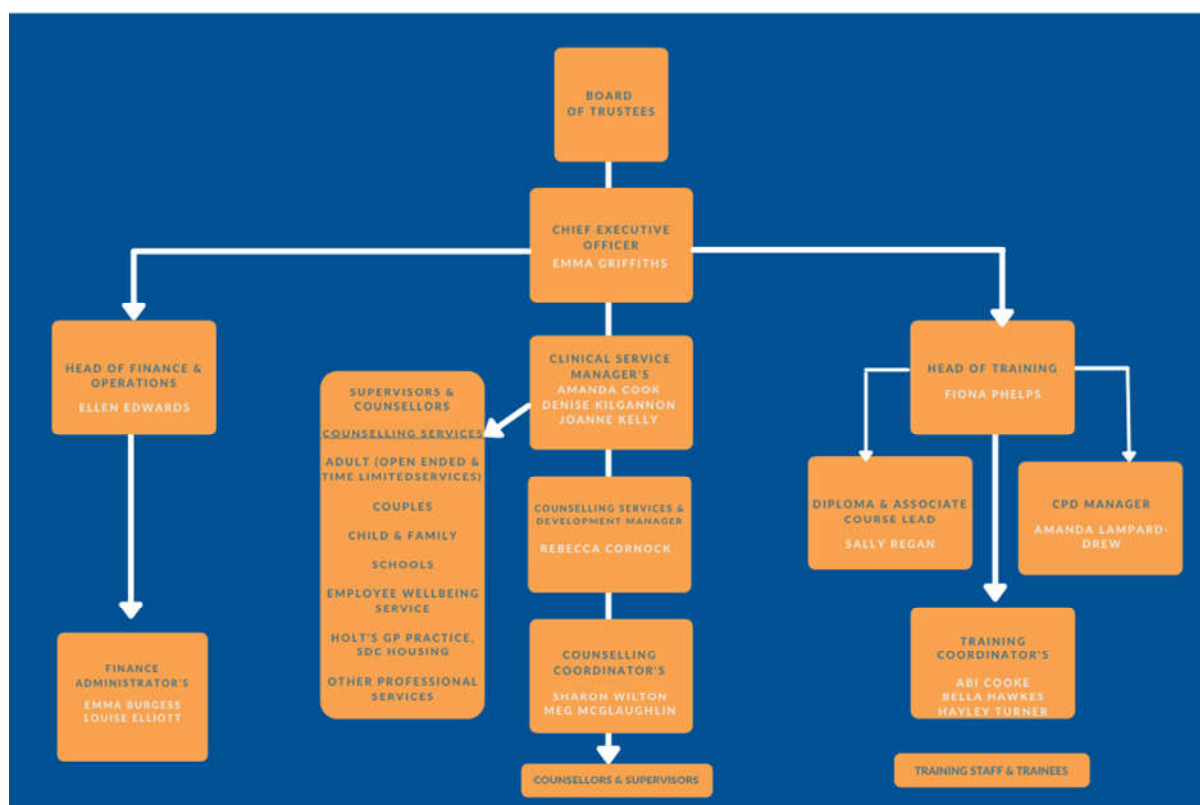
The trustee board review the pay rates of the organisation on an annual basis benchmarking against similar sized charitable organisations and organisations that undertake similar activities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

ORGANISATION CHART



Objectives and activities

Our objectives:

1. To provide high quality counselling at affordable cost to the people of Gloucestershire and its surrounds; and
2. To provide professional training in counselling to the people of Gloucestershire and its surrounds so that there might be a greater resource of skilled counsellors available to those in need of psychological support.

The strategy for achieving our objectives is contained within our three-year business plan and service delivery plan which is delivered by the senior management team in consultation with the board. We will know that we have been successful in achieving our objectives by the continued high level of use of our counselling and training services, maintaining the standards required for service accreditation and through monitoring client feedback.

GCS delivers public benefit through the provision of affordable counselling services and professional counselling training to the people of Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit. In order to ensure public benefit and to achieve our mission and objectives we deliver the following core activities:

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

Our counselling services:

Adult Counselling	Confidential counselling for individual adults experiencing personal, emotional or psychological difficulties. We offer both Open Ended Counselling and Time Limited Services (TL - up to 12 sessions). We also have increasing numbers of clients who benefit from our contracts to provide 12 fully funded counselling sessions because of their particular history or situation e.g., clients with a history of sexual violence or domestic violence. Many of these clients go on to become Open Ended clients of GCS or have the funding for their counselling extended.
Couples Counselling	For couples experiencing difficulties in their relationships.
Child & Family Counselling	For families experiencing difficulties resulting from, for example, separation, remarriage, stepfamilies, sexual abuse and trauma or the need to support a troubled child or young person in the family. We offer systemic family therapy as well as individual counselling.
School Counselling	We contract with several local schools to provide high quality counselling on site for individual pupils by experienced counsellors with extensive experience of counselling young people in a school setting.
Employee Wellbeing	Short-term, solution-focused counselling to employees of a range of organisations, across Gloucestershire, for example Renishaw, Stroud District Council, Cheltenham Borough Council, The Nelson Trust, WSP Solicitors, BPE Solicitors, South Gloucestershire and Stroud College.
GP Contract	Holts Health Centre in Newent contract GCS to provide surgery-based counsellors providing patients with up to 6 weeks of counselling.
Other Professional Services	We have service level agreements with a range of agencies such as Infobuzz, Victims Support (Glos), Young Gloucestershire, AgeUK Glos., to provide Clinical Supervision to their practitioners/therapists and Reflective Supervision to staff such as school pastoral teams, youth workers and mentors.

Our training services:

Introductory and Certificate courses in Listening & Counselling Skills (ITC & CCS)	A 10 week and one-year course respectively, delivered in Stroud and Cheltenham throughout the year. Now delivering the Introductory course in condensed packages online also. In addition to this, we offer tailor-made programmes delivered in the workplace to school support staff, health care workers or managers looking to improve their listening skills.
Diploma in Psychodynamic Counselling	A three-year, comprehensive training programme in psychodynamic counselling with a placement in our Adult Open Ended Counselling Service.
Associate Programme	A post-diploma course offering further teaching in professional standards of counselling practice and counselling placement opportunity to achieve accreditation hours for counsellors seeking professional registration with organisations such as the BACP and BPC.
CPD Workshops/Seminars	One day workshops and seminars for qualified and trainee therapists or those in related professions which cover topics of interest and learning for practitioners. In-person and online.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

Tavistock & Portman Partnership	The T&P courses are delivered from our buildings, and we support recruitment and promotion of these. Currently on offer: the one-year PG Certificate in Child, Adolescent and Family Mental Well-Being (D24) MSc in Psychological Therapies with Children, Young People and Families (M34). Both these courses are accredited by the University of Essex, and the MSc is also accredited by the BPC. During this year they are being delivered on-line.
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Plans for future periods

We will continue with the work already underway to develop the organisation's ability to meet growing demand in a sustainable way, through ensuring that we are fit for purpose and progressing with developments to both counselling and training services.

The trustees fully support the priorities outlined below and have been instrumental in their development.

1. Organisation-wide priorities:
 - 1.1. To continue to develop our organisation, ensuring systems and structure are suitably resourced and efficient and supporting a positive culture and professionalism;
 - 1.2. To ensure maximum take up of counselling and training services, ensuring we have sufficient capacity to respond to ever increasing demand for our services, without compromising on the quality of provision and ensuring that the services offered are current and relevant to our communities;
 - 1.3. To deliver on the budget and achieve forecast and surplus, increasing our commerciality whilst remaining true to our charitable mission;
 - 1.4. To develop and implement a fundraising and marketing strategy in order to penetrate new and existing markets and to ensure our sustainability; and
 - 1.5. To improve organisational efficiencies and processes and improve data collection and impact reporting through digital transformation.
2. Counselling service development priorities:
 - 2.1. To broaden our reach and engagement of the adult service across the county, led by development of impact data;
 - 2.2. To recruit sufficient counsellors to meet increasing demand for services, maintaining our high standards of expectations of qualification and professional accreditation;
 - 2.3. To develop the clarity of the services offered ensuring they meet community needs; and
 - 2.4. To develop the provision of professional services to external agencies such as reflective supervision, clinical supervision and facilitated group work.
3. Training service development priorities:
 - 3.1. To continue to offer a portfolio of CPD events and short courses that are informed by sector and organisational needs, in turn securing adequate bookings and planned income generation;
 - 3.2. To review the Diploma curriculum and accreditation, to ensure that it is meeting current trainee and organisational needs;
 - 3.3. To continue to develop the ITC, Associate and Supervision training curricula to ensure they meet market demand and organisational need; and
 - 3.4. To address barriers to inclusion in our training offer, including diversity and cost barriers.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

Achievements and performance

Organisation wide

We performed well across all services in the year and were able to address many of the priorities set out in last year's report. It goes without saying that our attention and resources has remained primarily diverted to responding to increased and emerging needs of our beneficiaries.

We continue to focus on what GCS can do to help the communities of Gloucestershire, to thrive in a fundamentally changed reality. Alongside having a clear sustainable strategy, securing funding plays a large part in our future, as our income streams are inevitably restricted through the impact of Covid-19, as are our client's ability to pay for their counselling.

Counselling

Clients come to us with a range of presenting mental health issues from anxiety and depression through to struggling to cope as a result of specific traumatic events such as family breakdown, sexual abuse or significant life changing events. Under the current circumstance of Covid-19, we are experiencing increased demand for counselling, as well as an increased need for heavily subsidised counselling. We aim to never turn anyone away based on their ability to contribute toward the cost of counselling. Gloucestershire County Council contracted with us in June 2020 to provide free counselling to those in financial hardship and severely affected by Covid-19. This funding has been vital to enable us to continue to offer subsidised counselling at a time when our sustainability is challenged due to the current pandemic.

In addition to this we have also been further supported by the Office of the Police & Crime Commissioner (OPCC) and Ministry of Justice to respond to a growing demand for counselling from victims of sexual and domestic violence. With the Clinical Commissioning Group funding for victims of sexual violence, we have been able to cater for this growing demand with free at point of access counselling. Securing a range of funding that enables us to subsidise the cost of counselling across our adult and child and family services remains a constant priority. Raising hardship funding such as this has enabled us to be there for our clients' mental health needs without the added anxiety of not being able to access help due to cost.

Our intervention has enabled clients to improve their self-esteem, confidence and build resilience – equipping them with tools and capacity to reflect on their mental health and improve their relationships. We have seen clients reduce their clinical risk for suicide and in some cases reduce dependency on medication or self-harming as a coping mechanism. Family relationships have improved preventing potential family break up. For example, in the Child & Family Service, parents report a better understanding of the abuse experienced by their children, leading them to better parent and support their children's emotional wellbeing moving forwards. This can often lead to increased employability and engagement in the workplace, as well as improved family and personal relationships. Our clients report that counselling has been life changing.

We carefully monitor demand for counselling subsidy and in 2020/21 94% of sessions in the adult service paid less than the full fee of £53. This subsidy amounts to £174,000.

We will continue to fund the cost of subsidising counselling, as it is core to our charitable aims to provide affordable counselling and we will continue to seek help with this. Our budgets are set on this basis, and we exceeded our planned activity and outcomes last year, despite the impact of Covid-19 and consequent rising demand.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

Counselling service:	No. of sessions during 2019/20	No. of sessions during 2020/21
Adult Individual	6,949	8,836
Schools	2,600	2,476
Child and Family	600	507
Spot purchase/SLA funded	1,498	2,267
Couples	50	69

Client feedback

"Counselling has enabled me to say things out loud to a trusted person, things that I only ever thought about for a long time in my head. It has helped me to understand other people's behaviour."

"It was so helpful to be able to have counselling face to face and near to where I live. I had put off having counselling during lockdown as I really wanted face to face and I think this helped me build a good relationship quickly with my counsellor and it has helped me so much, I feel very different."

"The counselling I received made me feel listened to and the questions that came up made me think and really become true to myself. Everything was perfect about the experience and I think this was because I clicked with the counsellor and trusted them."

"My counsellor was extremely understanding, patient and sympathetic. She allowed me to speak transparently and then helped me identify links previously unrecognised by myself. My anxiety and panic attacks have subsided."

"The Counselling was extremely considerate and caring. I felt comfortable and believed and I could be honest without feeling any judgement."

"My counsellor has been the absolute best I have ever had. She made me feel that my feelings were justified, which in itself made me feel better. We both worked hard through my difficulties and in the process, I discovered the root to most of my problems of feeling unable to cope. The counselling has changed my life, and I now feel I have the tools to deal with my issues and want to stand on my own 2 feet."

Training

The Training department have experienced a healthy year of development and have also appointed a new Diploma and Associate Course Lead and additional Training Coordination support to enable this. We started the year with healthy cohort sizes on all our courses, as well as a vibrant and attractive CPD program.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

We were able to move all our training to remote delivery in response to changing government guidelines and complete the academic year relatively smoothly. We continued to embrace the use of technology further to run a range of online Training Open Day's, CPD events and internal training opportunities for staff.

During 2020/21 we trained the following number of students/trainees compared to 2019/20, the drop in numbers for the Certificate in Counselling Skills course reflects reduced cohort sizes in response to Covid-19:

Training Course:	No. of Trainees	No. of Trainees
Introduction to Counselling Skills	8	36
Certificate in Counselling Skills	29	27
Diploma in Counselling Adults and Clinical Year Placements	29	36
Associate Year	9	8
Continuous Professional Development (CPD) events	205	226

CPD events that we offered during 2020/21
Awareness of Trauma and Dissociation - Dr Anna Preston
Energy Psychology & The Therapeutic Relationship – Alistair Appleton
The Unconscious of Social Media - Dr Aaron Balick
The Body and Social Media - Susie Orbach
Embodied Resources for Working Remotely - Margaret Landale
Psychosis and Attachment Theory - Katherine Berry
Working with men who have experienced sexual violation - Sarah Van Gogh

Looking ahead, we are reassured that the demand for the 2021-22 training programme has not been diminished by the pandemic and are in fact running a waiting list and deferments to next academic year.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

Trainee feedback

"The delivery of the course was exceptional in the quality of the teaching and the pace gave an opportunity for practice and theory. I thoroughly enjoyed it as well as finding some aspects challenging but an opportunity for awareness of myself."

"The course has offered me more than I could have ever imagined in terms of the skills I have developed but more importantly the increased level of self-awareness I have. At times it has been challenging and asked me to question my own beliefs and my behaviours like no other area of my working or personal life. It's given me an insight into a world I can't wait to continue in during the diploma."

"The programme has been an enormous benefit to my life, both professional and personal. I feel able to respond to life events with increased self-awareness and reflect on things more deeply. The trainers delivering the course were outstanding."

Significant achievements in 2020/21

- We continued to carefully manage our services and the interactions with them through online and in person where it was safe to do so due to Covid. We have worked hard to provide additional support to our staff during this challenging time. Whilst Covid has been disruptive to our activities, we have on the whole managed this period as steadily as we could with positive feedback along the way and increased performance across all services;
- We continued to build and develop our remote counselling service with a national recruitment drive;
- We increased internal communications and engagement and increased team meeting provision during Covid-19 in order to support our staff and trainees working remotely and with transition back to in person working;
- We've established and delivered on a major County Council funded counselling contract;
- We have upskilled our workforce by funding counsellor training in areas such as remote delivery of counselling, enabling us to increase our capacity to respond to contracted work and maintain our high quality. As well as supporting 4 counsellors to undertake qualifications in Clinical Supervision – improving our sustainability;
- Redesigned the Associate Programme into a more robust training year post-graduation, to consolidate the learning, but more to prepare trainees for working in an organisation, and/or private practice;
- In line with our commitment to staff holding individual professional accreditation, we ran workshops for those staff and post-grads seeking accreditation, and support offered to help with this process;
- Managed the absence and some departures of key staff due to Covid illness and maternity leave;
- Scrutinising the syllabus of the Diploma and improving/modernising practices where appropriate, providing clarity around learning outcomes and assessment;
- Successfully delivered online both training and counselling services despite the challenges these still relatively new ways of working present;
- We completed an organisation wide review of job descriptions and pay reviews, ensuring clarity of role and responsibility, increasing sustainability in our workforce. Working with an external consultant (Penleaf) we have begun to review our structure and alignment to our charitable aims. This work will continue into the coming year;
- Secured funding to continue to begin to develop our digital infrastructure, ensuring we are operating safely and planning for digital transformation in order to remain fit for purpose;
- We secured adequate hardship funding, to enable us to respond quickly to the increase in financial hardship amongst our clients, without compromising the sustainability of the organisation at a precarious time;

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

- Throughout the year, we continued to strengthen partnerships within the sector, both voluntary and statutory agencies, for peer support and sharing ideas for further development. Sharing our expertise and knowledge whilst also raising our profile and increasing recognition for the need for our services and contributing to future planning of mental health provision in the County;
- We continue to strengthen our board and governance and maintain a good working relationship between the Board/CEO/SLT enabling us to work together to develop our future road map; and
- Our CEO embarked on the final stages of an MBA and the Head of Finance & Operations completed her Post Graduate Certificate in Leading Business through Quolux and the University of Gloucestershire.

Fundraising activities

Our aim was to maintain the level of income derived from fundraising this year, however as a result of new funding streams that became available as a result of the Covid-19 pandemic and the relevance of our services to the needs of the community, we have surpassed this target. We would like to express our sincere thanks and gratitude to all of our funders. Without this level of support during the pandemic, both our counselling and training services would have been disrupted further. The funding has specifically facilitated us to work remotely both from an administration and delivery perspective, generate new income streams to ensure our sustainability and improve our workspaces to accommodate social distancing requirements.

Revenues from grants and donations made up 35% of our total income for 2020/21 as compared to 30% in the previous financial year. This was from a variety of sources, with significant contribution from the NHS to fund counselling for victims of sexual abuse and the County Council to fund those impacted by the pandemic and in financial hardship. We are not overly reliant on any one funding stream thereby reducing the risk to the organisation when a funding stream ends.

It is key to our future success that we continue to build on this achievement going forwards and our aim is to secure 25-30% of our annual income through grants and donations. The more our services are recognised for being professionally delivered and managed, the higher profile we will achieve in the locality. In turn this positive picture will assist in our continuing search for new income generation from fundraising and in particular longer-term relationships with funders.

External factors

We draw heavily on research conducted and shared throughout the counselling and psychotherapy profession and wider mental health community of professionals. This enables us to ensure we are in touch with societal needs and trends and ensure that our services reflect those. Throughout the year, we have maintained positive and active working relationships with both the BACP and BPC, contributing to future planning around counselling and therapy professions.

Financial review

At GCS we have continued to see an increase in demand. Our busiest service, the adult counselling service, carried out 27% more counselling sessions in 20/21 than in 19/20. Likewise, we have seen a 50% increase in the number of funded sessions that we have delivered due mainly to the County Council and CCG funded projects. This has necessitated an increase in staff and resources across the organisation as we have scaled up to meet this demand.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

The majority of those receiving the services of GCS contribute a reduced payment which is subsidised by resources from other sources. GCS' income is based on payment for services provided and we seek funding from external sources such as trust funds to ensure we can continue to offer an affordable and accessible service to individual clients. We continue to raise awareness with statutory authorities of the need for high quality counselling and training to increase capacity to respond to meet this growing demand.

We have been fortunate to benefit from several funding streams that have enabled us to continue offering counselling at heavily subsidised rates and in some cases fully funded.

GCS' income comes from a variety of sources with the majority of the income being self-generated. The risk to the organisation of losing a particular income stream is therefore minimised.

GCS receives its income from:

- Client fees for counselling;
- Trainees on our counselling training courses and programmes;
- One GP contract and nine school counselling contracts;
- EWS agreements with local companies for counselling their employees; and
- Contracts to provide clinical supervision externally.

Funders 2020/21

Funder	Funder	Funder
Barnwood Trust	Ministry of Justice	Co-Op
Cheltenham Borough Council - Community Resilience Fund	Charities Aid Foundation	Stroud District Council – Community Response Grant
Rotary Gloucester	OPCC Commissioners Fund	Rowlands Trust
Garfield Weston	Office of the Police & Crime Commissioner	Tesco Bags of Help Communities Fund
Gilbert Lane Trust	Gloucestershire NHS Clinical Commissioning Group	Tewkesbury Borough Council
Gloucestershire Funders Group	Rausing Trust	St James Place
Gloucestershire Community Foundation	The Pixel Fund	Waitrose – Community Matters Fund
Langtree Trust	Rowlands Trust	Western Power Distribution
Clothworkers Foundation	Stroud Hospital League of Friends	

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

The funding secured via these trusts and grants are restricted to covering or contributing toward the cost of specific activities such as our counselling hardship fund to ensure equitable access regardless of client's ability to pay. We monitor carefully the allocation and spend associated to each fund and report, in a timely manner, to funders on the impact and outcome of any funding received, providing (where appropriate) client/trainee feedback.

GCS is continually looking for new opportunities to further achieve its organisational objectives with any new projects being fully costed and risk assessed to ensure that they pose minimal risk to the organisation.

Key risks

The charity monitors the following areas of potential risk:

1. Governance and oversight:
 - 1.1. Governance arrangements are not fit for purpose – adverse impact on oversight and accountability;
(Structure of governance is defined and met with regular planned reviews)
 - 1.2. Skills / experience mix of trustees does not reflect business need; and
(Agenda item on strategy away day and board meetings, skills review completed)
 - 1.3. Communication between trustees and Executive is poor, impacting on effectiveness of governance.
(CEO/Chair/Vice Chair/Treasurer and Trustees actively engaged in regular work with Executive including specific working groups)
2. Finance and resources:
 - 2.1. Insufficient resources to deliver priorities;
(Resources required identified through business plan and budget)
 - 2.2. Unforeseen financial pressures have adverse impact on our capacity to deliver core services;
(Financial exposure to risk constantly reviewed and any necessary mitigating actions determined)
 - 2.3. Demand for services exceeds capacity to deliver; and
(Counselling delivery model under review to maximise effectiveness of limited resources and recruitment)
 - 2.4. Expenditure exceeds income for sustained period – with adverse impact on reserves.
(Monthly monitoring of financial performance and standing item on board agenda)
3. Service delivery:
 - 3.1. Quality of service delivery is poor, with adverse reputational impact;
(Quality framework and reporting arrangements are in place)
 - 3.2. Staff turnover has adverse impact on quality and capacity of delivery to clients;
(Building on employee engagement including performance management, pay review and staff feeling valued. Business plan addresses sustainability and succession planning. Ongoing recruitment of accredited counsellors)
 - 3.3. Covid-19 risk of third wave, staff burnout, sustainability and resilience, organisational change;
(Enforcing annual leave, learning lessons, ensuring systematic review, increased communications, increasing resource, implementing staff counselling)

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

- 3.4. Digitalisation and speed of change – lack of skills and training, ability to adapt to change, lack of systematic review; and
(Ensuring systematic review of what has changed, what needs to be kept and planning service for the future. Training and equipment)
- 3.5. Inability to respond effectively to market need.
(Marketing and fundraising strategy in place and aligned to business plan. Reviewed through board meetings)

GCS invests its reserves in savings accounts with good interest rates. Wherever possible no account holds more than £85,000 ensuring that savings are covered by the financial services compensation scheme (FSCS).

GCS offers its employees a pension scheme with NEST. The majority of our staff team is part time therefore take up of the pension scheme is relatively low.

Reserves policy

Alma House is a Grade II listed building with a commercial full repair lease, with an obligation to carry out ongoing maintenance and repairs. Major roof repair works were carried out in the year ending 2016/17. With this in mind, we have designated £25,000 to cover any future maintenance and building repair costs.

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. The reserves held at the end of 2020/21 were £488k which is between 3 and 6 months of our budgeted operating costs for 2021/22.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2021

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustee board to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for 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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 7. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson were re-appointed as the charitable company's independent examiners during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 19 November 2021 and signed on their behalf by:

J A Jones

Julia Jones – Chair of the Trustees

Independent examiners' report

To the trustees of

Gloucestershire Counselling Service

I report to the trustees on my examination of the accounts of Gloucestershire Counselling Service (the charitable company) for the year ended 31 August 2021, which are set out on pages 19 to 36.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable 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.

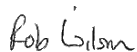
Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charitable 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.



Date: 19 November 2021

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2021

		Restricted £	Unrestricted £	2021 Total £	Restated 2020 Total £
	Note				
Income from:					
Donations	3	92,045	45,930	137,975	132,839
Charitable activities:					
Counselling	4	213,820	470,965	684,785	542,455
Training	4	-	157,221	157,221	146,089
Other trading activities	5	-	235	235	2,586
Investments		-	3,419	3,419	1,982
Total income		<u>305,865</u>	<u>677,770</u>	<u>983,635</u>	<u>825,951</u>
Expenditure on:					
Raising funds		-	7,851	7,851	6,126
Charitable activities:					
Counselling		309,298	302,745	612,043	486,821
Training		-	185,119	185,119	167,372
Total expenditure	7	<u>309,298</u>	<u>495,716</u>	<u>805,014</u>	<u>660,319</u>
Net income / (expenditure)		(3,433)	182,054	178,621	165,632
Transfers between funds		-	-	-	-
Net movement in funds	8	(3,433)	182,054	178,621	165,632
Funds at the start of the year		<u>84,818</u>	<u>352,259</u>	<u>437,077</u>	<u>271,445</u>
Funds at the end of the year		<u><u>81,385</u></u>	<u><u>534,313</u></u>	<u><u>615,698</u></u>	<u><u>437,077</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 16 to the financial statements.

The 2020 comparatives have been restated to reclassify grant income as income from charitable activities (counselling) instead of income from donations. Total income and funds have not changed.

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible fixed assets	11		20,998	38,699
Current assets				
Debtors	12	54,928		24,327
Cash at bank and in hand		611,255		438,307
		666,183		462,634
Creditors: amounts due within 1 year	13	(71,483)		(64,256)
Net current assets			594,700	398,378
Net assets	15		615,698	437,077
Funds	16			
Restricted funds			81,385	84,818
Unrestricted funds:				
Designated funds			25,000	25,000
General funds			509,313	327,259
Total funds			615,698	437,077

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 19 November 2021 and signed on their behalf by:

J A Jones

Julia Jones
Chair of the Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2021

	2021 £	2020 £
Cash used in operating activities:		
Net movement in funds	178,621	165,632
<i>Adjustments for:</i>		
Depreciation charges	16,284	10,234
Loss on disposal of fixed assets	1,417	-
Investment income	(3,419)	(1,982)
Decrease / (increase) in debtors	(30,601)	16,766
Increase / (decrease) in creditors	7,227	7,399
Net cash provided by / (used in) operating activities	169,529	198,049
Cash flows from investing activities:		
Dividends, interest and rents from investments	3,419	1,982
Purchase of tangible fixed assets	-	(30,569)
Net cash provided by / (used in) investing activities	3,419	(28,587)
Increase / (decrease) in cash and cash equivalents in the year	172,948	169,462
Cash and cash equivalents at the beginning of the year	438,307	268,845
Cash and cash equivalents at the end of the year	611,255	438,307

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. In reaching this conclusion, the trustees have considered the impact of the ongoing Covid pandemic on the charity. Given the increasing demand for services and the healthy unrestricted surplus generated in 20/21, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies (continued)

f) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2021	2020
Raising funds	1.0%	1.0%
Counselling	76.0%	74.0%
Training	23.0%	25.0%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

k) Creditors

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.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

1. Accounting policies (continued)

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £6,136 (2020: £4,497).

n) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

o) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

2. Prior period comparatives (restated)

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	79,782	53,057	132,839
Charitable activities:			
Counselling	116,352	426,103	542,455
Training	-	146,089	146,089
Other trading activities	-	2,586	2,586
Investments	-	1,982	1,982
Total income	196,134	629,817	825,951
Expenditure on:			
Raising funds	-	6,126	6,126
Charitable activities:			
Counselling	114,163	372,658	486,821
Training	-	167,372	167,372
Total expenditure	114,163	546,156	660,319
Net income / (expenditure)	81,971	83,661	165,632
Transfers between funds	(25,694)	25,694	-
Net movement in funds	56,277	109,355	165,632

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

3. Donations

	Restricted £	Unrestricted £	2021 Total £
General donations	-	6,278	6,278
Grant income			
Barnwood Trust	3,695	-	3,695
Charities Aid Foundation	18,850	-	18,850
Gloucestershire County Council	-	5,000	5,000
Gloucestershire Community Foundation	-	2,500	2,500
Gloucestershire Public Health	-	20,000	20,000
League of Friends	-	1,000	1,000
Stroud District Council	-	1,000	1,000
Tewkesbury Borough Council	-	2,000	2,000
The Gilbert Lane Charitable Trust	-	1,000	1,000
The Pixel Fund	-	5,000	5,000
The Rausing Trust	60,000	-	60,000
The Rowlands Trust	2,000	-	2,000
Thirty Percy	7,500	-	7,500
Other grants < £1k	-	2,152	2,152
	<u>92,045</u>	<u>45,930</u>	<u>137,975</u>

Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
General donations	-	2,026	2,026
Grant income			
Awards for All	10,000	-	10,000
Barnwood Trust	27,782	5,000	32,782
Cheltenham Borough Council	2,000	-	2,000
The Clothworkers Foundation	5,000	-	5,000
Gloucestershire Community Foundation	-	19,500	19,500
Garfield Weston	20,000	-	20,000
Office of the Police & Crime Commissioner	-	2,500	2,500
The Openwork Foundation	-	10,000	10,000
The Rowlands Trust	1,500	-	1,500
Susila Dharma International Association	-	2,500	2,500
Stroud District Council	5,000	1,000	6,000
Tesco bags of help	4,000	-	4,000
Tewkesbury Borough Council	1,000	1,000	2,000
Thirty Percy	3,500	5,000	8,500
Western Power	-	2,000	2,000
Other grants < £1k	-	2,531	2,531
	<u>79,782</u>	<u>53,057</u>	<u>132,839</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
<i>Counselling:</i>			
Grant income			
Gloucestershire County Council	87,768	-	87,768
Gloucestershire Community Foundation	10,000	-	10,000
NHS Clinical Commissioning Group (CCG)	44,000	980	44,980
Office of the Police & Crime Commissioner (OPCC)	57,700	-	57,700
St James's Place	14,352	-	14,352
Counselling fees and contracts	-	469,985	469,985
Total counselling	<u>213,820</u>	<u>470,965</u>	<u>684,785</u>
<i>Training:</i>			
Training fees and contracts	-	157,221	157,221

Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
<i>Counselling:</i>			
Grant income			
Gloucestershire County Council	20,352	-	20,352
Legal & General	3,000	-	3,000
NHS Clinical Commissioning Group (CCG)	44,000	3,136	47,136
Notgrove Trust	4,000	-	4,000
Office of the Police & Crime Commissioner (OPCC)	45,000	-	45,000
Counselling fees and contracts	-	422,967	422,967
Total counselling	<u>116,352</u>	<u>426,103</u>	<u>542,455</u>
<i>Training:</i>			
Training fees and contracts	-	146,089	146,089

5. Other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Rent	-	65	65	1,951
Other trading activities	-	170	170	635
	<u>-</u>	<u>235</u>	<u>235</u>	<u>2,586</u>

All income from other trading activities in the prior period was unrestricted.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

6. Government grants

The charitable company receives government grants, defined as funding from NHS Gloucestershire Clinical Commissioning Group (CCG), Gloucestershire Public Health, Gloucestershire County Council, Tewkesbury Borough Council, Stroud District Council and the Office of the Police & Crime Commissioner to fund charitable activities. The total value of such grants in the period ending 31 August 2021 was £218,448 (2020: £67,488). There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

7. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2021 Total £
Staff costs (note 9)	-	403,545	122,021	100,907	626,473
HR and recruitment	-	-	-	1,764	1,764
Room hire, rent and service	-	-	-	47,187	47,187
Travel and subsistence	-	-	-	321	321
Stationery, postage and telephone	-	-	-	7,221	7,221
General administration	-	-	-	18,832	18,832
Subscriptions	-	-	-	1,570	1,570
Insurance	-	-	-	6,416	6,416
IT costs	-	-	-	23,692	23,692
Fundraising costs	20	-	-	-	20
Advertising	5,088	-	-	-	5,088
Repairs and maintenance	-	-	-	29,661	29,661
Professional fees	-	-	-	10,134	10,134
Accountancy	-	-	-	3,511	3,511
Bank charges	-	-	-	5,423	5,423
Depreciation	-	-	-	16,284	16,284
Loss on disposal of fixed assets	-	-	-	1,417	1,417
Sub-total	5,108	403,545	122,021	274,340	805,014
Allocation of support and governance costs	2,743	208,498	63,098	(274,340)	-
Total expenditure	7,851	612,043	185,119	-	805,014

Total governance costs were £2,160 (2020: £1,966).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

7. Total expenditure (continued)

Prior year comparative

	Raising funds £	Counselling £	Training £	Support and governance £	2020 Total £
Staff costs (note 9)	-	312,977	107,603	78,101	498,681
HR and recruitment	-	-	-	214	214
Room hire, rent and service	-	-	-	47,248	47,248
Travel and subsistence	-	-	-	1,477	1,477
Stationery, postage and telephone	-	-	-	6,928	6,928
General administration	-	-	-	20,521	20,521
Subscriptions	-	-	-	4,091	4,091
Insurance	-	-	-	6,154	6,154
IT costs	-	-	-	15,644	15,644
Fundraising costs	40	-	-	-	40
Advertising	3,900	-	-	-	3,900
Repairs and maintenance	-	-	-	38,721	38,721
Professional fees	-	-	-	948	948
Accountancy	-	-	-	3,265	3,265
Bank charges	-	-	-	2,253	2,253
Depreciation	-	-	-	10,234	10,234
Sub-total	3,940	312,977	107,603	235,799	660,319
Allocation of support and governance costs	2,186	173,844	59,769	(235,799)	-
Total expenditure	6,126	486,821	167,372	-	660,319

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

8. Net movement in funds

This is stated after charging / crediting:

	2021 £	2020 £
Depreciation	16,284	10,234
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	46
Independent examiners' remuneration:		
▪ Independent examination	2,160	1,920

In the prior year, one trustee was reimbursed for travel costs.

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	598,104	477,355
Social security costs	22,233	16,829
Employer's pension	6,136	4,497
Total emoluments paid to staff were:	626,473	498,681

No employee earned more than £60,000 during the year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance, three Clinical Service Managers and Head of Training. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2021 was £164,304 (2020: £133,451).

Staff numbers are as follows:

	2021 No.	2020 No.
Average head count	93.0	78.0
Full time equivalent	21.3	15.8

10. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 September 2020	10,739	59,705	70,444
Additions in year	-	-	-
Disposals	-	(2,500)	(2,500)
At 31 August 2021	<u>10,739</u>	<u>57,205</u>	<u>67,944</u>
Depreciation			
At 1 September 2020	9,051	22,694	31,745
Charge for the year	1,297	14,987	16,284
On disposal	-	(1,083)	(1,083)
At 31 August 2021	<u>10,348</u>	<u>36,598</u>	<u>46,946</u>
Net book value			
At 31 August 2021	<u>391</u>	<u>20,607</u>	<u>20,998</u>
At 31 August 2020	<u>1,688</u>	<u>37,011</u>	<u>38,699</u>

12. Debtors

	2021 £	2020 £
Trade debtors	26,534	6,275
Prepayments	6,655	3,590
Other debtors	<u>21,739</u>	<u>14,462</u>
	<u>54,928</u>	<u>24,327</u>

13. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	8,674	11,099
Deferred income*	36,648	28,841
Accruals	19,604	15,000
PAYE and NI	<u>6,557</u>	<u>9,316</u>
	<u>71,483</u>	<u>64,256</u>

* Deferred income consists of fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

13. Creditors: amounts due within 1 year (continued)

	2021 £	2020 £
<i>Movements in deferred income were:</i>		
Balance at the start of the year	28,841	24,275
Amounts released to income	(28,841)	(24,275)
Amounts deferred in the year	36,648	28,841
Balance at the end of the year	36,648	28,841

14. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Due within 1 year	41,550	19,800	-	1,580
Due within 2 - 5 years	57,238	59,400	-	-
	98,788	79,200	-	1,580

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	20,998	20,998
Net current assets	81,385	25,000	488,315	594,700
Net assets at 31 August 2021	81,385	25,000	509,313	615,698

Prior period comparatives

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	38,699	38,699
Net current assets	84,818	25,000	288,560	398,378
Net assets at 31 August 2020	84,818	25,000	327,259	437,077

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

16. Movements in funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
Restricted funds:					
Awards for All	5,519	-	(2,446)	-	3,073
Barnwood Trust	15,188	3,695	(18,883)	-	-
Charities Aid Foundation	-	18,850	(18,850)	-	-
Gloucestershire County Council	14,522	87,768	(68,953)	-	33,337
Gloucestershire Community Foundation	1,725	10,000	(10,328)	-	1,397
Garfield Weston	20,000	-	(18,334)	-	1,666
NHS - CCG	4,619	44,000	(32,040)	-	16,579
Office of the Police & Crime Commissioner	19,745	57,700	(72,064)	-	5,381
The Rausing Trust	-	60,000	(60,000)	-	-
The Rowlands Trust	-	2,000	(2,000)	-	-
St. James's Place	-	14,352	-	-	14,352
Thirty Percy	3,500	7,500	(5,400)	-	5,600
Total restricted funds	84,818	305,865	(309,298)	-	81,385
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	-	25,000
<i>General funds</i>	327,259	677,770	(495,716)	-	509,313
Total unrestricted funds	352,259	677,770	(495,716)	-	534,313
Total funds	437,077	983,635	(805,014)	-	615,698

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

16. Movements in funds (continued)

Purposes of restricted funds

Awards for All - funding to setup remote working following Covid-19.

Barnwood Trust - funding to setup remote working following Covid-19, training for counsellors to work remotely, IT improvements, remodelling and recarpeting rooms at Alma House and development of a new supervision training.

Charities Aid Foundation - Organisational administration.

Gloucestershire County Council - 12 weeks fully funded counselling for victims of sexual abuse.

Gloucestershire Community Foundation - Counselling coordination.

Garfield Weston - Funding Head of Counselling, communications support and hardship funding.

NHS Clinical Commissioning - 12 weeks fully funded counselling for victims of sexual abuse.

Office of the Police & Crime Commissioner - 12 weeks fully funded counselling for victims of sexual abuse, plus the overtime cost of moving the organisation to online delivery.

The Rausing Trust - Core salaries and hardship funding.

The Rowlands Trust - funding new Cheltenham premises refurbishment.

St James's Place - Child and family counsellors.

Thirty Percy - funding for IT improvements following Covid-19 and supervision training.

Purposes of designated funds

Building maintenance and repairs reserve - to cover future maintenance and building repairs.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2021

16. Movements in funds (continued)

Prior period comparatives

	At 1 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
Restricted funds:					
Awards for All	8,905	10,000	(2,341)	(11,045)	5,519
Barnwood Trust	-	27,782	(11,990)	(604)	15,188
Cheltenham Borough Council	-	2,000	-	(2,000)	-
The Clothworkers Foundation	-	5,000	-	(5,000)	-
Gloucestershire Community Foundation	1,725	-	-	-	1,725
Gloucestershire County Council	-	20,352	(5,830)	-	14,522
Garfield Weston	-	20,000	-	-	20,000
Legal & General	-	3,000	(3,000)	-	-
NHS - CCG	17,255	44,000	(56,636)	-	4,619
Notgrove Trust	-	4,000	(4,000)	-	-
Office of the Police & Crime Commissioner	-	45,000	(25,255)	-	19,745
Stroud District Council	-	5,000	-	(5,000)	-
Tesco bags of help	-	4,000	(2,090)	(1,910)	-
Tewkesbury Borough Council	-	1,000	(865)	(135)	-
The Openwork Foundation	656	-	(656)	-	-
The Rowlands Trust	-	1,500	(1,500)	-	-
Thirty Percy	-	3,500	-	-	3,500
Total restricted funds	28,541	196,134	(114,163)	(25,694)	84,818
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	14,900	-	-	10,100	25,000
Total designated funds	14,900	-	-	10,100	25,000
<i>General funds</i>	228,004	629,817	(546,156)	15,594	327,259
Total unrestricted funds	242,904	629,817	(546,156)	25,694	352,259
Total funds	271,445	825,951	(660,319)	-	437,077

17. Related party transactions

There were no related party transactions in the current or prior reporting period.

Accounts

Company no. 04754643
Charity no. 1109904
England and Wales

Gloucestershire Counselling Service
Annual Report and Unaudited Accounts
31 August 2020

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2020

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	04754643	
Charity number	1109904	
Registered office and operational address	Alma House 52-53 High Street Stroud Gloucestershire GL5 1AP	
Trustees	Julia Jones Emma Payne Nigel Brabbins Lynn Emslie Nicola Hermine De longh Katherine Rooksby Jim Laidlaw Svetlin Vrabtchev	Chair Vice Chair Treasurer (appointed 28 May 2020) (resigned 1 December 2019)
Company secretary	Ellen Edwards	
Chief executive	Emma Griffiths Ellen Edwards Fiona Phelps Amanda Cook Denise Kilgannon Mike Keating	Chief Executive Officer Head of Finance Head of Training (appointed 15 June 2020) Head of Counselling Head of Counselling (contracts) Head of Training (resigned from post 31 August 2020)
Independent examiner	Godfrey Wilson Ltd Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2020

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Hampshire Trust Bank
55 Bishopgate
Cornhill
London
EC2N 3AS

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

Aldermore
1st Floor, Block B
Western House
Lynch Wood
Peterborough
PE2 6FZ

Gloucestershire Counselling Service

Chief Executive Officer report

For the year ended 31 August 2020

THE YEAR IN REVIEW 2019 - 2020

This has been an exceptional year for GCS, we started the academic year with good sized training cohorts and growing demand for all of our counselling services, which put us in a confident position in terms of meeting our budget forecasts. During the first half of the year we also increased our fundraising activity and secured some vital funding for counselling subsidy which enabled us to redirect some income to providing in house training for counsellors. This training was designed to upskill counsellors in working with trauma and brief focused counselling so that we could build our capacity to enable us to effectively service our external NHS contract for victims of sexual violence. Providing staff development in this way has been a priority for the organization and it was well received by those involved, increasing morale and motivation within the workforce.

Our staffing arrangements for both clinical supervision and tutor roles associated with our training courses are set for the beginning of the academic year in September. We welcomed new training staff and clinical supervisors and said goodbye to those moving on to new challenges or retirement.

We have experienced unprecedented demand for our services across both counselling and training as well as achieving a step change in our fundraising activity, meaning we have supported more clients through subsidised counselling than ever before. Alongside this, we continued to improve our internal systems and procedures to ensure we are delivering efficient, but effectively monitored services that are compliant with external regulation.

During October 2019 we achieved reaccreditation of our counselling services through the British Association for Counselling and Psychotherapy (BACP) a marker of quality that we are proud of as a service which, alongside our expectation that counsellors also achieve personal professional accreditation, enables us to maintain this position of quality. This is an important marker for GCS as it demonstrates our commitment to high quality counselling provision within the County. We view this professional accreditation to be particularly important within the counselling profession as a benchmark of quality and good governance, as counselling services and the counselling profession are often perceived as being an under regulated activity. GCS can confidently state that we are experts in our field who will always champion best practice.

Many thanks to the Senior Leadership Team (SLT) who have continued to work proactively to take the service forward. Also huge thanks to the counsellors and supervisors who have gone the extra mile in supporting our growth in counselling services, moving rapidly to online work when Covid-19 struck alongside the huge effort to move training courses to online delivery. The whole GCS community really pulled together to make this happen very quickly, ensuring our survival and continuity of services for our service users. As a result of key emergency Covid-19 funding and local authority funds we were able to purchase IT equipment enabling office staff to work remotely, training in working effectively online for counsellors and supervisors and funding for those in severe financial hardship to ensure we could continue to offer affordable counselling at a time when our income streams were under threat.

We had a resignation and appointment within our board of trustees, this year, Svetlin Vrabtchev (Consultant Psychiatrist) stepped down and was replaced by Jim Laidlaw also a Consultant Psychiatrist. This presence of expertise on our board enables us to ensure high levels of clinical governance right through the organisation and compliments the other skills of the board. We are thankful for all that our board of trustees offer the organisation in terms of support which was most apparent during Covid-19 when we increased our meeting regularity and reporting, they truly have been alongside us during this challenging time and this steady presence has been reassuring to all.

Gloucestershire Counselling Service

Chief Executive Officer report

For the year ended 31 August 2020

GCS have a positive and proactive approach to partnership working and throughout the year we have built on our partnerships with the Clinical Commissioning Group, other voluntary sector organisations such as Gloucestershire Rape and Sexual Abuse Centre (GRASAC), Teens in Crisis (TiC+), Young Gloucestershire and Infobuzz. We have established new partnerships with Victims Support and are contracted to deliver counselling as part of their victims of crime work. During Covid-19 lockdown we were able to respond quickly to Gloucestershire County Council Covid-19 request to provide counselling to those in severe financial hardship suffering as a result of the pandemic.

As a result of additional funding, we have been able to implement our plans to renovate our Stroud premises enabling us to increase capacity with room modifications and also re-carpet and decorate throughout, taking advantage of the period of lockdown while the building was empty. We then secured further funding to enable us to install a complete audio/visual equipment system meaning we can safely deliver training both in person, blended with remote attendance effectively. This has been a crucial development at this point of Covid-19 as it has enabled us to grow our online presence and provision of training and CPD opportunities and also secure our cohort sizes required to achieve our budget and therefore sustainability. During the year we also moved premises in Cheltenham to a much improved environment, a long awaited development!

LOOKING AHEAD

We continue to work on the delivery of our Business Plan and Strategy for the coming 3 years. We implemented this plan in Sept 2019 and the key focus for the coming year is to increase our fundraising income, develop our impact reporting further and improve the marketing of both training and counselling services, to ensure we reach all sections of the community. We have adapted our plans to ensure that we effectively recover and build our sustainability in the new context of Covid-19 and the impact this is having on the mental health of our communities and economic stability. The need for our counselling services has never been more important to our communities and securing sufficient funding to enable access for all is vital. Equally the need for a growing, suitably qualified mental health workforce is stronger than ever and we are in a good position to respond to this need.

Some highlights of focus are:

- Development of training opportunities for Clinical Supervision to ensure we can sustain our services and meet growing demand to support other organisations with reflective thinking and supervision;
- Review and development of our counselling services, both in person and online to ensure they are well resourced to meet the increased demand on our services, without compromising the quality of provision;
- Developing tools internally to better measure our impact and to tell these stories in an engaging manner;
- Developing our Fundraising Strategy and increasing income generated through fundraising; and
- Developing our Marketing Strategy to ensure and expand our reach across the communities of Gloucestershire as per our charitable aims.

Without our staff, we would not be able to deliver our services and without the dedication and commitment to high quality and professionalism, we would not achieve the standards we do. Huge thanks and gratitude for all that the staff, trainees and trustees give to GCS, contributing to our success.

Emma Griffiths
Chief Executive Officer

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

The trustees present their report and the unaudited financial statements for the year ended 31 August 2020.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2019).

Structure, governance and management

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 (which incorporate the company's objects and powers) in order to bring them up to date with current legislation and to provide a more robust governance framework.

The recruitment of new trustees is by personal recommendation, through advertising vacancies and networking with other organisations. The existing trustees appoint new trustees and also appoint one of their number as Chair, Vice Chair and Treasurer.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report and accounts and minutes of recent trustee meetings. The induction includes:

- an explanation of the purposes and activities of GCS;
- the trusts and procedures which govern the trustees' actions;
- the organisation of GCS; and
- the source of funding and the nature of resources

The trustees are responsible for the strategic direction of the charity delegating the majority of the day to day decision making to the Chief Executive and senior management team.

GCS Adult Counselling Service is a British Association for Counselling and Psychotherapy (BACP) Accredited Service which requires the charity to adhere to high levels of professional standards and ethics. GCS is also a Member Institute of the British Psychoanalytic Council (BPC), who accredit the Diploma in Counselling and offer professional accreditation to qualified counsellors.

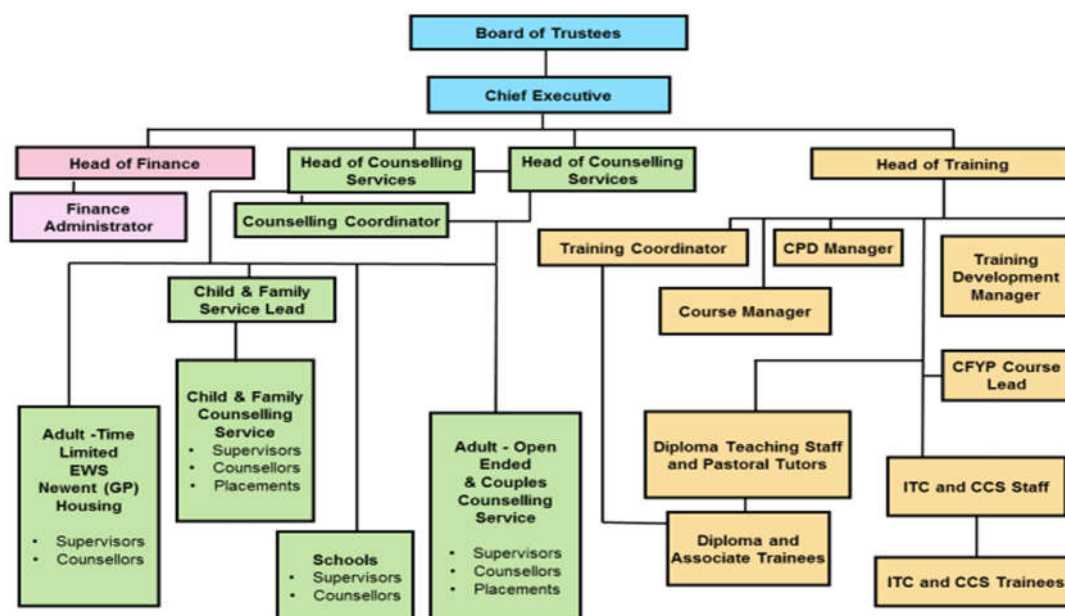
The trustee board review the pay rates of the organisation on an annual basis benchmarking against similar sized charitable organisations and organisations that undertake similar activities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Organisational structure:



Objectives and activities

Our objectives:

1. To provide high quality counselling at affordable cost to the people of Gloucestershire and its surrounds; and
2. To provide professional training in counselling to the people of Gloucestershire and its surrounds so that there might be a greater resource of skilled counsellors available to those in need of psychological support.

The strategy for achieving our objectives is contained within our three-year business plan and service delivery plan which is delivered by the senior management team in consultation with the board. We will know that we have been successful in achieving our objectives by the continued high level of use of our counselling and training services, maintaining the standards required for service accreditation and through monitoring client feedback.

GCS delivers public benefit through the provision of affordable counselling services and professional counselling training to the people of Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit. In order to ensure public benefit and to achieve our mission and objectives we deliver the following core activities:

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Our counselling services

Adult Counselling	Confidential counselling for individual adults experiencing personal, emotional or psychological difficulties. We offer both Open Ended Counselling and Time Limited Services (TL - up to 12 sessions). The general Adult TL Service offers solution-focused counselling to clients assessed as suitable. We also have increasing numbers of clients who benefit from 12 funded counselling sessions because of their particular history or situation e.g. clients with a history of sexual violence or domestic violence. Many of these clients go on to become Open Ended clients of GCS or can have the funding for their counselling extended.
Couples Counselling	For couples experiencing difficulties in their relationships.
Child & Family Counselling	For families experiencing difficulties resulting from, for example, separation, remarriage, stepfamilies, sexual abuse and trauma or the need to support a troubled child or young person in the family. We offer systemic family therapy as well as individual counselling.
School Counselling	We contract with several local schools to provide high quality counselling on site for individual pupils by experienced counsellors with extensive experience of counselling young people in a school setting. During the year we lost our contract with Dean Close schools as they took their counselling service in-house. We gained a contract with Stroud High School.
Employee Wellbeing	Short-term, solution-focused counselling to employees of a range of organisations, across Gloucestershire, for example Renishaw, Stroud District Council, Cheltenham Borough Council, The Nelson Trust, WSP Solicitors, Ultra Electronics, South Gloucestershire and Stroud College.
GP Contract	Holts Health Centre in Newent contract GCS to provide three surgery-based counsellors providing patients with up to 6 weeks of counselling.
Stroud District Council Homelessness Prevention	Contract GCS to provide counselling for residents of Stroud District to provide up to six weeks of funded counselling to young people and couples at risk of homelessness.
Other Professional Services	We have service level agreements with a range of agencies such as Infobuzz, Victims Support (Glos), Young Gloucestershire, to provide Clinical Supervision to their practitioners/therapists and Reflective Supervision to staff such as school pastoral teams, youth workers and mentors.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Our training services

Introductory and Certificate courses in Listening & Counselling Skills (ITC & CCS)	A 10 week and one-year course respectively, delivered in Stroud and Cheltenham throughout the year, soon to be in Gloucester too. In addition to this, we offer tailor-made programmes delivered in the workplace to school support staff, health care workers or managers looking to improve their listening skills.
Diploma in Psychodynamic Counselling	A three-year, comprehensive training programme for psychodynamic counsellors working with individual adult clients, taught in Stroud by a highly qualified and experienced teaching team.
Associate Programme	A post-diploma course offering further teaching in professional standards of counselling practice and counselling placement opportunity to achieve accreditation hours for counsellors seeking professional registration with organisations such as the BACP and BPC.
CPD Workshops	One day workshops and seminars for qualified and trainee therapists or those in related professions which cover topics of interest and learning for practitioners.
CPD Courses and reading groups	Short courses and reading/study groups of specialist interest to practitioners, providing detailed content on topics or the opportunity to cross-train. Courses include supervision and couples' therapy. Groups include Work Discussion of adolescent and child work, Freud and couples' therapy.
Tavistock & Portman Partnership	We have run the one-year PG Certificate in Child, Adolescent and Family Mental Well-Being (D24) since 2017. In 2019 we welcomed the first cohort of the MSc in Psychological Therapies with Children, Young People and Families (M34). Both these courses are accredited by the University of Essex, and the MSc is also accredited by the BPC.

Plans for future periods

We will continue with the work already underway to develop the organisation's ability to meet growing demand in a sustainable way, through ensuring that we are fit for purpose and progressing with developments to both counselling and training services.

The trustees fully support the priorities outlined below and have been instrumental in their development.

Organisation-wide priorities:

- To continue to develop our organisation, further nurturing service development, a positive culture and professionalism;
- To ensure maximum take up of counselling and training services, ensuring we have sufficient capacity to respond to ever increasing demand for our services, without compromising on the quality of provision;
- To deliver on the budget and achieve forecast and surplus, increasing our commerciality whilst remaining true to our charitable mission;
- To develop and implement a fundraising and marketing strategy in order to penetrate new and existing markets and to ensure our sustainability; and
- To improve organisational efficiencies and processes and improve data collection.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Counselling service development priorities:

- To broaden our reach and engagement of the adult service across the county;
- To recruit sufficient counsellors to meet increasing demand for services, maintaining our high standards of expectations of qualification and professional accreditation;
- To develop the clarity of the Child & Family Counselling Service offer and to support the development of placements; and
- To develop the provision of professional services to external agencies such as reflective supervision, clinical supervision and facilitated group work.

Training service development priorities:

- To continue to offer a portfolio of CPD events and short courses that are informed by sector and organisational needs, in turn securing adequate bookings and planned income generation;
- To review the Diploma curriculum and accreditation, to ensure that it is meeting current trainee and organisational needs;
- To develop the ITC, Associate and Supervision training curricula to ensure they meet market demand and organisational need;
- To develop further our partnership with the Tavistock and Portman NHS Trust; and
- To develop Alumni for our British Psychoanalytic Council (BPC) Member Institute Status and registration.

Achievements and performance

Organisation wide

This has been an unusual year with the arrival of a global pandemic, mid-way through. We aim to reflect on our achievements pre-Covid-19 and illustrate the impact of the pandemic on our organisation, as well as setting out our intentions for sustaining our response to our communities during this time of global crisis. We performed well across all services in the first half of the year and were able to address many of the priorities set out in last year's report. It goes without saying, that our attention and resources had to be diverted when the pandemic struck. It is testament to the solid foundations of our organisation that we were able to respond quickly to the immediate needs of our clients and trainees. Despite our worst fears, we have weathered Covid-19 lockdown well and with the vital support of funding from trusts and grants, were able to quickly move to remote working in both counselling and training delivery and continue to offer heavily subsidised counselling to those most in need.

We continue to focus on what GCS can do to help the communities of Gloucestershire, to thrive in a fundamentally changed reality. Alongside having a clear sustainable strategy, securing funding plays a large part in our future, as our income streams are inevitably restricted through the impact of Covid-19, as are our client's ability to pay for their counselling.

Counselling

Clients come to us with a range of presenting mental health issues from anxiety and depression through to struggling to cope as a result of specific traumatic events such as family breakdown, sexual abuse or significant life changing events. Under the current circumstance of Covid-19, we are experiencing increased demand for counselling, as well as an increased need for heavily subsidised counselling, as our community's incomes have been impacted upon through loss of income. We aim to never turn anyone away based on their ability to contribute toward the cost of counselling. Gloucestershire County Council contracted with us in June 2020 to provide free counselling to those in financial hardship and severely affected by Covid-19. This funding has been vital to enable us to continue to offer subsidised counselling at a time when our sustainability is challenged due to the current pandemic.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

In addition to this we have also been supported by the Office of the Police & Crime Commissioner (OPCC) and Ministry of Justice to respond to a growing demand for counselling from victims of sexual and domestic violence during Covid-19 as well as securing a range of funding that enables us to subsidise the cost of counselling across our adult and child and family services. Raising hardship funding such as this has enabled us to be there for our clients' mental health needs without the added anxiety of not being able to access due to cost.

Our intervention has enabled clients to improve their self-esteem, confidence and build resilience – equipping them with tools and capacity to reflect on their mental health and improve their relationships. We have seen clients reduce their clinical risk for suicide and in some cases reduce dependency on medication or self-harming as a coping mechanism. Family relationships have improved preventing potential family break up. Parents have reported a better understanding of the abuse experienced by their children, leading them to better parent and support their children's emotional wellbeing moving forwards. This can often lead to increased employability and engagement in the workplace, as well as improved family and personal relationships. Our clients report that counselling has been life changing.

We carefully monitor demand for counselling subsidy and in 2019/20 97% of sessions in the adult service paid less than the full fee of £53. This subsidy amounts to £137,000.

We will continue to fund the cost of subsidising counselling as it is core to our charitable aims to provide affordable counselling and we will continue to seek help with this. Our budgets are set on this basis and we exceeded our planned activity and outcomes last year, despite the impact of Covid-19.

Counselling service:	No. of sessions during 2018/19	No. of sessions during 2019/20
Adult Individual	6,317	6,949
Schools	2,570	2,600
Child and Family	386	600
Time Limited	337	338
Spot purchase/SLA funded	186	1,498
Couples	159	50

Client feedback:

"I cannot thank you enough with how the Counselling has helped me get to the place I am now. I am sleeping better and have come off all my medication for depression and anxiety. I feel very different in myself; I feel stronger and I feel that my resilience to hard times is much higher than ever. I am incredibly grateful to GCS for the funding to allow me to access counselling. It really has made a huge difference to my life and I will be forever grateful."

"The service was really easy to access on the phone for my counselling during lockdown, I thought I would need to end or postpone it. My counsellor supported me to work around my family and find a confidential time and space. If I hadn't have carried on with counselling, I would have really struggled to deal with life and look after my family too."

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

"The service I received at GCS was gentle, caring and compassionate. A neutral, safe space to be heard and not judged. The counsellor was not there to put things right for me but to empower me to put things right for myself.

Thank you"

"In a time of significant emotional turmoil counselling was the difference between now being in a stable position emotionally & better equipped to deal with future emotionally depressing periods or – down a possibly destructive attitude, even suicide."

"I was nervous about having counselling after so many years of trying to cope with childhood experiences on my own. I needn't have been, I was warmly welcomed and although difficult at times I was never made to feel that I was a failure."

Training

We started the year with healthy cohort sizes on all our courses, as well as a vibrant and attractive CPD program. We have developed a strong relationship with Worcester NHS, delivering several training workshops for their teams. We were also able to offer training events for local Head Teachers – widening our reach.

We were able to move all our training to remote delivery and complete the academic year smoothly. We embraced the use of technology further to run a range of online Training open day events and our experience opens up great possibilities for extending the reach of GCS training services. We were able to install new AV systems over the summer as a result of funding secured meaning we could future proof further our training offer for both online and in person events.

During 2019/20 we trained the following number of students/trainees compared to 2018/19, the drop in numbers for the Introduction to Counselling Skills and Continuous Professional Development (CPD) Event attendees reflects cuts made in response to Covid-19:

Training Course:	No. of Trainees 18/19	No. of Trainees 19/20
Introduction to Counselling Skills	26	8
Certificate in Counselling Skills	35	29
Diploma in Counselling Adults and Clinical Year Placements	27	29
Associate Year	6	9
Post Graduate Certificate in Child, Adolescent and Family Mental Wellbeing D24	13	13
CPD Module - Child, Adolescent and Family Mental Wellbeing D24	0	2
MSc in Psychological Therapies with Children, Young People and Families M34	0	5
Continuous Professional Development (CPD) events	270	205

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

CPD events that we offered during 2019/20
Working with Gender Diverse Young People - Philippa Beale
Attachment Theory: Closeness, Comfort, Self-Control & Social Comprehension - Robin Balbernie
How do we recognise the unconscious? Exploring Lacan - Conor McCormack
Boosting Resilience & Containment & Reducing Anxiety for Head Teachers – Anna Harvey
Growing older...and wiser? - Diana Russell
Working with Suicide and Risk - Kirsten Amis
Under the Skin – The Psychodynamics of Body Modification - Alessandra Lemma
Men's Issues in Psychotherapy & Counselling – Professor Andrew Samuels
Working with Couples: concepts & practice in contemporary couple psychoanalytic psychotherapy – Perrine Moran & Martha Doniach

Looking ahead, we are reassured that the demand for the 2020-21 training programme has not been diminished by the pandemic. However, in order to ensure that we are Covid-19 secure, we have had to limit cohort sizes on some courses and split groups on others, increasing our overheads.

Trainee feedback:

"The subject was truly thought provoking, and with the varied activities and collaboration, it was a very rewarding day"

"A really great accessible overview and refresher. A lovely brain workout. I enjoyed the day well beyond my expectations"

Significant achievements in 2019/20:

- We quickly adapted all our counselling services to being delivered remotely in response to Covid-19;
- Training to support the shift to remote counselling was resourced and practice guidelines produced and rolled out to all our counsellors and supervisors at short notice;
- We increased internal communications and engagement and increased team meeting provision during Covid-19 in order to support our staff and trainees working remotely;
- We've established and delivered on a major County Council funded counselling contract;
- In addition to our immediate Covid-19 response, we have continued to progress our longer-term plans and recruited to a number of key posts;
- We have upskilled our workforce by funding counsellor training in areas such as 'Working with Sexual Violence' and 'Brief Focused Counselling', enabling us to increase our capacity to respond to contracted work and maintain our high quality;
- Secured enough funding to enable us to equip office staff to work remotely and provided ongoing support and engagement through our IT platforms such as Teams Meetings, Coffee mornings and improved paperless systems;
- We developed our website in order to enable us to move to a cashless counselling system which further enabled us to support remote delivery of our services;

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

- We secured adequate hardship funding, to enable us to respond quickly to the increase in financial hardship amongst our clients, without compromising the sustainability of the organisation at a precarious time;
- Throughout the year, we developed and strengthened partnerships within the sector, including joint funding bids, peer support and sharing ideas for further development;
- Engagement in Statutory and Voluntary Sector Stakeholder events, Think Tanks and Covid-19 Impact forums enable us to contribute to County wide responses to Covid-19, sharing our expertise and knowledge whilst also raising our profile and increasing recognition for the need for our services;
- A pay review for counselling and training staff has been completed. This is supporting our focus on the professionalisation and accreditation of our workforce;
- Our partnership with the Tavistock & Portman (T&P) clinic is now well established and we launched the Master's level training in September 2019;
- We have strengthened our board and governance and maintain a good working relationship between the board/CEO/SLT enabling us to work together to develop our future road map; and
- Our CEO completed her Post Graduate Diploma in Leading Business and the Head of Finance completed Leadership training through Quolux on the LEAD programme.

Fundraising activities

Our aim was to maintain the level of income derived from fundraising this year, however as a result of new funding streams that became available as a result of the Covid-19 pandemic and the relevance of our services to the needs of the community, we have surpassed this target. We would like to express our sincere thanks and gratitude to all of our funders. Without this level of support during the pandemic, both our counselling and training services would have been disrupted. The funding has specifically facilitated us to work remotely both from an administration and delivery perspective, generate new income streams to ensure our sustainability and improve our workspaces to accommodate social distancing requirements.

Revenues from grants and donations made up 27% of our total income for 2019/20 as compared to 13% in the previous financial year. This was from a variety of sources, with significant contribution from the NHS to fund counselling for victims of sexual abuse. We are not overly reliant on any one funding stream thereby reducing the risk to the organisation when a funding stream ends.

It is key to our future success that we continue to build on this achievement going forwards and our aim is to secure 15-20% of our annual income through grants and donations. The more our services are recognised for being professionally delivered and managed, the higher profile we will achieve in the locality. In turn this positive picture will assist in our continuing search for new income generation from fundraising.

External factors

We draw heavily on research conducted and shared throughout the counselling and psychotherapy profession and wider mental health community of professionals. This enables us to ensure we are in touch with societal needs and trends and ensure that our services reflect those. In planning for the coming year, we must consider the implications of Covid-19 on the increased mental health needs of our communities. On 1/10/20, the Centre for Mental Health published 'Forecasting needs and risks in the UK' by Nick O'Shea:

"Nationally, in England, the model predicts that up to 10 million people (almost 20% of the population) will need either new or additional mental health support as a direct consequence of the crisis. 1.5 million of those will be children and young people under 18."

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Some groups are more at risk of experiencing mental ill health, including people with existing mental health conditions, NHS workers, ICU patients and their families, those who have been bereaved and those affected by unemployment. As further evidence becomes available, the figures may rise: for example, when the extent of the unequal effects of the pandemic on Black and minority ethnic communities, on care homes and disabled people becomes clear”.

In navigating the uncharted territory of the impact of a pandemic on our society, community and organisation we have had to work hard to be in touch with developments, understand research and be able to respond and react quickly. The strength of the voluntary sector and local funding organisations was apparent in this time and we quickly engaged with these forums so as to ensure we could grasp our situation quickly, make coherent effective plans, contribute to the County needs and also secure essential funding. The Barnwood Trust and the Gloucestershire Community Foundation have been two organisations who have provided particularly strong leadership to the voluntary sector at this time, not just funding but intelligence/research which aided the shaping of our response. These resources alongside nationally published papers have been essential tools to support the leadership and direction of the organisation during these uncertain times.

An example of this worth sharing, in that it also informs our context moving forwards, is in the following research the Barnwood Trust shared in their report ‘Coronavirus and Mental Health – A Digest of Studies and Literature July 2020’:

Since the first iteration of this repository (April 2020), it has been possible to see some developments in the findings related to the pandemic and mental health. These include:

- *Fluctuations in people’s mental health broadly in line with the stages of the pandemic;*
- *More attention to the economic impacts of the virus as the pandemic has progressed;*
- *The significance of the social impacts associated with the pandemic;*
- *The mental health impacts appear, on the whole, greater for those with pre-existing health conditions;*
- *Other groups that can be considered at high-risk include: single parents, the unemployed, those whose have been furloughed and young people; and*
- *Interestingly, government interventions such as the furlough scheme have been credited with abating a more serious mental health crisis. It will be interesting to see how these trends develop once these schemes are removed.*

These findings demonstrate not only the concerning impact on the mental health of our communities as a direct result of Covid-19 but also the intrinsic link between mental health and financial stability. Hence the need for us as a charity to focus on ensuring we can generate enough funds to meet the increased demand for our services whilst maintaining high quality of provision so that outcomes are effective for service users.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Financial review

As for many organisations 2019/20 was a year of great uncertainty for GCS. At the start of the pandemic we were concerned that we might lose significant portions of our income if training courses had to be cancelled and counselling went on hold. In the end we successfully managed to deliver most of our training courses remotely and over 85% of our counselling clients opted to continue their counselling via telephone and video. Only one of our employees, our cleaner, was furloughed. We were also fortunate to benefit from a number of funding streams that we successfully applied for, that have enabled us to continue offering counselling at heavily subsidised rates and in some cases fully funded.

Coming out of lockdown we have seen an increase in demand for our services and we expect this to continue going forwards. The pandemic has impacted on our community's mental health and we are seeing the results of this in an increase in registrations for counselling.

GCS receives its income from:

- Clients accessing counselling;
- Trainees on the counselling training courses and programmes;
- GP contract;
- EWS agreements with local companies for counselling their employees;
- Counselling for children, families and young people;
- School Counselling contracts; and
- Other Professional Services – SLA's to provide services to other agencies.

GCS' income is based on payment for services provided and we seek funding from external sources such as trust funds to ensure we can continue to offer an affordable and accessible service to individual clients. We continue to raise awareness with statutory authorities of the need for high quality counselling and training to increase capacity to respond to meet this growing demand. It is encouraging to be a part of the CCG funded pilot for work with victims of Sexual Violence in partnership with other voluntary sector agencies. Likewise, to have been contracted by Gloucestershire County Council Public Health Commissioners in their response to Covid-19 – both contracts may provide a model for future funded projects.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Funders 2019/20

Funder	Funder	Funder
Barnwood Trust	Ministry of Justice	Standard Life
Cheltenham Borough Council - Community Resilience Fund	National Lottery	Stroud District Council – Community Response Grant
Clothworkers Foundation	Notgrove Trust	Susilia Dharma Britain
Garfield Weston	Office of the Police & Crime Commissioner	Tesco Bags of Help Communities Fund
Gilbert Lane Trust	Gloucestershire Clinical Commissioning Group	Tewkesbury Borough Council
Gloucestershire Funders Group	Openwork Foundation	Thirty Percy
Gloucestershire Community Foundation	Renishaw	Waitrose – Community Matters Fund
Langtree Trust	Rowlands Trust	Western Power Distribution
Legal and General Community Fund	St James Place	Zurich Community Trust

The funding secured via these trusts and grants are restricted to covering or contributing toward the cost of specific activities such as our Counselling hardship fund to ensure equitable access regardless of client's ability to pay. We monitor carefully the allocation and spend associated to each fund and report, in a timely manner, to funders on the impact and outcome of any funding received, providing (where appropriate) client/trainee feedback.

GCS' income comes from a variety of sources with the majority of the income being self-generated. The risk to the organisation of losing a particular income stream is therefore minimised.

GCS is continually looking for new opportunities to further achieve its organisational objectives with any new projects being fully costed and risk assessed to ensure that they pose minimal risk to the organisation.

Key risks (and mitigation)

Governance and oversight

- Governance arrangements are not fit for purpose – adverse impact on oversight and accountability
(Structure of governance is defined and met with regular planned reviews);
- Skills / experience mix of trustees does not reflect business need
(Agenda item on strategy away day and board meetings, skills review completed); and
- Communication between trustees and Executive is poor, impacting on effectiveness of governance
(CEO/Chair/Vice Chair/Treasurer and trustees actively engaged in regular work with Executive including specific working groups).

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Finance and resources

- Insufficient resources to deliver priorities
(Resources required identified through business plan and budget);
- Unforeseen financial pressures have adverse impact on our capacity to deliver core services
(Financial exposure to risk constantly reviewed and any necessary mitigating actions determined);
- Demand for services exceeds capacity to deliver
(Counselling delivery model under review to maximise effectiveness of limited resources and recruitment); and
- Expenditure exceeds income for sustained period – with adverse impact on reserves
(Monthly monitoring of financial performance and standing item on the board's agenda).

Service delivery

- Quality of service delivery is poor, with adverse reputational impact
(Quality framework and reporting arrangements are in place);
- Staff turnover has adverse impact on quality and capacity of delivery to clients
(Building on employee engagement including performance management, pay review and staff feeling valued. Business plan addresses sustainability and succession planning. Ongoing recruitment of Accredited Counsellors);
- Covid-19 risk of second wave, staff burnout, sustainability and resilience, organisational change
(Enforcing annual leave, learning lessons from current wave, ensuring systematic review, increased communications, increasing resource, implementing staff counselling);
- Digitalisation and speed of change – lack of skills and training, ability to adapt to change, lack of systematic review
(Ensuring systematic review of what has changed, what needs to be kept and planning service for the future. Training and equipment); and
- Inability to respond effectively to market need
(Marketing and fundraising strategy in place and aligned to business plan. Reviewed through board meetings).

GCS invests its reserves in savings accounts with good interest rates. Wherever possible no account holds more than £85,000 ensuring that savings are covered by the financial services compensation scheme (FSCS).

GCS offers its employees a pension scheme with NEST. The majority of our staff team is part time therefore take up of the pension scheme is relatively low.

Reserves policy

Alma House is a Grade II listed building with a commercial full repair lease, with an obligation to carry out ongoing maintenance and repairs. Major roof repair works were carried out in the year ending 2016/17. With this in mind, we have designated £25,000 to cover any future maintenance and building repair costs.

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. The reserves held at the end of 2019/20 were £289,000 which is between 3 and 6 months of our core operating costs for 2019/20.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2020

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustee board to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for 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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 20/11/20 was 7. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson were appointed as the charitable company's independent examiners during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 10 November 2020 and signed on their behalf by:



.....
Julia Jones – Chair of trustees

Independent examiners' report

To the trustees of

Gloucestershire Counselling Service

I report to the trustees on my examination of the accounts of Gloucestershire Counselling Service (the charitable company) for the year ended 31 August 2020, which are set out on pages 20 to 36.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable 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.

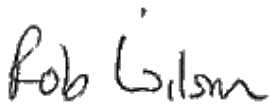
Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charitable 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.



Date: 13 November 2020

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2020

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:					
Donations	3	196,134	56,193	252,327	86,853
Charitable activities:					
Counselling		-	422,967	422,967	414,897
Training		-	146,089	146,089	162,945
Other trading activities	4	-	2,586	2,586	3,982
Investments		-	1,982	1,982	961
Other income		-	-	-	492
Total income		<u>196,134</u>	<u>629,817</u>	<u>825,951</u>	<u>670,130</u>
Expenditure on:					
Raising funds		-	6,126	6,126	6,782
Charitable activities:					
Counselling		114,163	372,658	486,821	400,873
Training		-	167,372	167,372	152,480
Total expenditure	6	<u>114,163</u>	<u>546,156</u>	<u>660,319</u>	<u>560,135</u>
Net income / (expenditure)		81,971	83,661	165,632	109,995
Transfers between funds		<u>(25,694)</u>	<u>25,694</u>	-	-
Net movement in funds	7	56,277	109,355	165,632	109,995
Funds at the start of the year		<u>28,541</u>	<u>242,904</u>	<u>271,445</u>	<u>161,450</u>
Funds at the end of the year		<u><u>84,818</u></u>	<u><u>352,259</u></u>	<u><u>437,077</u></u>	<u><u>271,445</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 15 to the financial statements.

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible fixed assets	10		38,699	18,364
Current assets				
Debtors	11	24,327		41,093
Cash at bank and in hand		438,307		268,845
		462,634		309,938
Creditors: amounts due within 1 year	12	(64,256)		(56,857)
Net current assets			398,378	253,081
Net assets	14		437,077	271,445
Funds	15			
Restricted funds			84,818	28,541
Unrestricted funds:				
Designated funds			25,000	14,900
General funds			327,259	228,004
Total funds			437,077	271,445

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 10 November 2020 and signed on their behalf by:



Julia Jones
Chair of the Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2020

	2020 £	2019 £
Cash used in operating activities:		
Net movement in funds	165,632	109,995
<i>Adjustments for:</i>		
Depreciation charges	10,234	4,546
Investment income	(1,982)	(961)
Decrease / (increase) in debtors	16,766	2,330
Increase / (decrease) in creditors	7,399	(12,598)
Net cash provided by / (used in) operating activities	198,049	103,312
Cash flows from investing activities:		
Dividends, interest and rents from investments	1,982	961
Purchase of tangible fixed assets	(30,569)	(11,418)
Net cash provided by / (used in) investing activities	(28,587)	(10,457)
Increase / (decrease) in cash and cash equivalents in the year	169,462	92,855
Cash and cash equivalents at the beginning of the year	268,845	175,990
Cash and cash equivalents at the end of the year	438,307	268,845

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. On the basis of a robust end to the 19/20 financial year and increasing demand for our services the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies (continued)

f) 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2020	2019
Raising funds	1.0%	1.0%
Counselling	74.0%	72.0%
Training	25.0%	27.0%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £100.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) 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.

k) Creditors

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.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

1. Accounting policies (continued)

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £4,497 (2019: £2,829).

n) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

o) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

2. Prior period comparatives

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations	67,639	19,214	86,853
Charitable activities:			
Counselling	-	414,897	414,897
Training	-	162,945	162,945
Other trading activities	-	3,982	3,982
Investments	-	961	961
Other: insurance claim	-	492	492
Total income	67,639	602,491	670,130
Expenditure on:			
Raising funds	-	6,782	6,782
Charitable activities:			
Counselling	49,729	351,144	400,873
Training	-	152,480	152,480
Total expenditure	49,729	510,406	560,135
Net income / (expenditure)	17,910	92,085	109,995
Transfers between funds	(4,500)	4,500	-
Net movement in funds	13,410	96,585	109,995

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

3. Donations

	Restricted £	Unrestricted £	2020 Total £
General donations	-	2,026	2,026
Grant income			
Awards for All	10,000	-	10,000
Barnwood Trust	27,782	5,000	32,782
Cheltenham Borough Council	2,000	-	2,000
The Clothworkers Foundation	5,000	-	5,000
Gloucestershire County Council	20,352	-	20,352
Gloucestershire Community Foundation	-	19,500	19,500
Garfield Weston	20,000	-	20,000
Legal & General	3,000	-	3,000
NHS Clinical Commissioning Group (CCG)	44,000	3,136	47,136
Notgrove Trust	4,000	-	4,000
Office of the Police & Crime Commissioner	45,000	2,500	47,500
The Openwork Foundation	-	10,000	10,000
The Rowlands Trust	1,500	-	1,500
Susila Dharma International Association	-	2,500	2,500
Stroud District Council	5,000	1,000	6,000
Tesco bags of help	4,000	-	4,000
Tewkesbury Borough Council	1,000	1,000	2,000
Thirty Percy	3,500	5,000	8,500
Western Power	-	2,000	2,000
Other grants < £1k	-	2,531	2,531
	<u>196,134</u>	<u>56,193</u>	<u>252,327</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

3. Donations (continued) Prior period comparative

	Restricted £	Unrestricted £	2019 Total £
General donations	-	9,490	9,490
Grant income			
Awards for All	9,926	-	9,926
St James' Place	16,431	-	16,431
The Gilbert Lane Charitable Trust	-	2,000	2,000
Gloucestershire Community Foundation	4,869	-	4,869
MacFarlane Walker Trust	250	-	250
NHS - CCG	31,667	-	31,667
Rowlands Trust	2,000	-	2,000
Saintbury Trust and Pilkington Trust	-	3,000	3,000
The Sedbury Trust	2,496	-	2,496
Zurich - Child and Family hardship fund	-	3,500	3,500
Other grants < £1k	-	1,224	1,224
	<u>67,639</u>	<u>19,214</u>	<u>86,853</u>

4. Other trading activities

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Rent	-	1,951	1,951	3,982
Other trading activities	-	635	635	-
	<u>-</u>	<u>2,586</u>	<u>2,586</u>	<u>-</u>

All income from other trading activities in the prior period was unrestricted.

5. Government grants

The charitable company receives government grants, defined as funding from NHS Gloucestershire Clinical Commissioning Group (CCG) and Gloucestershire County Council, to fund charitable activities. The total value of such grants in the period ending 31 August 2020 was £67,488 (2019: £31,667). There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

6. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2020 Total £
Staff costs (note 8)	-	312,977	107,603	78,101	498,681
HR and recruitment	-	-	-	214	214
Room hire, rent and service	-	-	-	47,248	47,248
Travel and subsistence	-	-	-	1,477	1,477
Stationery, postage and telephone	-	-	-	6,928	6,928
General administration	-	-	-	20,521	20,521
Subscriptions	-	-	-	4,091	4,091
Insurance	-	-	-	6,154	6,154
IT costs	-	-	-	15,644	15,644
Fundraising costs	40	-	-	-	40
Advertising	3,900	-	-	-	3,900
Repairs and maintenance	-	-	-	38,721	38,721
Professional fees	-	-	-	948	948
Accountancy	-	-	-	3,265	3,265
Bank charges	-	-	-	2,253	2,253
Depreciation	-	-	-	10,234	10,234
Sub-total	3,940	312,977	107,603	235,799	660,319
Allocation of support and governance costs	2,186	173,844	59,769	(235,799)	-
Total expenditure	6,126	486,821	167,372	-	660,319

Total governance costs were £1,966 (2019: £2,076)

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

6. Total expenditure (continued)

Prior year comparative

	Raising funds £	Counselling £	Training £	Support and governance £	2019 Total £
Staff costs (note 8)	-	265,650	101,424	65,424	432,498
Room hire, rent and service	-	-	-	52,943	52,943
Travel and subsistence	-	-	-	2,404	2,404
Stationery, postage and telephone	-	-	-	10,649	10,649
General administration	-	-	-	15,636	15,636
Subscriptions	-	-	-	4,110	4,110
Insurance	-	-	-	6,620	6,620
IT costs	-	-	-	6,557	6,557
Advertising	4,511	-	-	-	4,511
Repairs and maintenance	-	-	-	11,710	11,710
Professional fees	-	-	-	1,116	1,116
Accountancy	-	-	-	4,213	4,213
Bank charges	-	-	-	1,627	1,627
Depreciation	-	-	-	4,546	4,546
Bad debts	-	995	-	-	995
Sub-total	4,511	266,645	101,424	187,555	560,135
Allocation of support and governance costs	2,271	134,228	51,056	(187,555)	-
Total expenditure	6,782	400,873	152,480	-	560,135

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

7. Net movement in funds

This is stated after charging / crediting:

	2020 £	2019 £
Depreciation	10,234	4,546
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	46	216
Accountants' remuneration:		
▪ Independent examination	1,920	1,860

Trustees' reimbursed expenses represent payments to 1 trustee (2019: 2) for travel expenses.

8. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	477,355	417,593
Social security costs	16,829	12,076
Employer's pension	4,497	2,829
Total emoluments paid to staff were:	498,681	432,498

No employee earned more than £60,000 during the year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance, two Heads of Counselling and Head of Training. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2020 was £133,451 (2019: £110,918).

Staff numbers are as follows:

	2020 No.	2019 No.
Average head count	78.0	64.0
Full time equivalent	15.8	12.5

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 September 2019	10,739	29,136	39,875
Additions in year	-	30,569	30,569
At 31 August 2020	<u>10,739</u>	<u>59,705</u>	<u>70,444</u>
Depreciation			
At 1 September 2019	7,754	13,757	21,511
Charge for the year	<u>1,297</u>	<u>8,937</u>	<u>10,234</u>
At 31 August 2020	<u>9,051</u>	<u>22,694</u>	<u>31,745</u>
Net book value			
At 31 August 2020	<u>1,688</u>	<u>37,011</u>	<u>38,699</u>
At 31 August 2019	<u>2,985</u>	<u>15,379</u>	<u>18,364</u>

11. Debtors

	2020 £	2019 £
Trade debtors	6,275	16,042
Prepayments	3,590	6,273
Other debtors	<u>14,462</u>	<u>18,778</u>
	<u>24,327</u>	<u>41,093</u>

12. Creditors: amounts due within 1 year

	2020 £	2019 £
Trade creditors	11,099	14,064
Deferred income*	28,841	24,275
Accruals	15,000	12,990
PAYE and NI	<u>9,316</u>	<u>5,528</u>
	<u>64,256</u>	<u>56,857</u>

* Deferred income consists of fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

12. Creditors: amounts due within 1 year (continued)

	2020 £	2019 £
Balance at the start of the year	24,275	38,481
Amounts released to income	(24,275)	(38,481)
Amounts deferred in the year	<u>28,841</u>	<u>24,275</u>
Balance at the end of the year	<u><u>28,841</u></u>	<u><u>24,275</u></u>

13. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
Due within 1 year	19,800	19,800	1,580	1,580
Due within 2 - 5 years	<u>59,400</u>	<u>79,200</u>	<u>-</u>	<u>1,580</u>
	<u><u>79,200</u></u>	<u><u>99,000</u></u>	<u><u>1,580</u></u>	<u><u>3,160</u></u>

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	38,699	38,699
Net current assets	<u>84,818</u>	<u>25,000</u>	<u>288,560</u>	<u>398,378</u>
Net assets at 31 August 2020	<u><u>84,818</u></u>	<u><u>25,000</u></u>	<u><u>327,259</u></u>	<u><u>437,077</u></u>

Prior period comparatives

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	18,364	18,364
Net current assets	<u>28,541</u>	<u>14,900</u>	<u>209,640</u>	<u>253,081</u>
Net assets at 31 August 2019	<u><u>28,541</u></u>	<u><u>14,900</u></u>	<u><u>228,004</u></u>	<u><u>271,445</u></u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

15. Movements in funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
Restricted funds:					
Awards for All	8,905	10,000	(2,341)	(11,045)	5,519
Barnwood Trust	-	27,782	(11,990)	(604)	15,188
Cheltenham Borough Council	-	2,000	-	(2,000)	-
The Clothworkers Foundation	-	5,000	-	(5,000)	-
Gloucestershire Community Foundation	1,725	-	-	-	1,725
Gloucestershire County Council	-	20,352	(5,830)	-	14,522
Garfield Weston	-	20,000	-	-	20,000
Legal & General	-	3,000	(3,000)	-	-
NHS - CCG	17,255	44,000	(56,636)	-	4,619
Notgrove Trust	-	4,000	(4,000)	-	-
Office of the Police & Crime Commissioner	-	45,000	(25,255)	-	19,745
Stroud District Council	-	5,000	-	(5,000)	-
Tesco bags of help	-	4,000	(2,090)	(1,910)	-
Tewkesbury Borough Council	-	1,000	(865)	(135)	-
The Openwork Foundation	656	-	(656)	-	-
The Rowlands Trust	-	1,500	(1,500)	-	-
Thirty Percy	-	3,500	-	-	3,500
Total restricted funds	28,541	196,134	(114,163)	(25,694)	84,818
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	14,900	-	-	10,100	25,000
Total designated funds	14,900	-	-	10,100	25,000
<i>General funds</i>	228,004	629,817	(546,156)	15,594	327,259
Total unrestricted funds	242,904	629,817	(546,156)	25,694	352,259
Total funds	271,445	825,951	(660,319)	-	437,077

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

15. Movements in funds (continued)

Transfers between funds

Transfers made from restricted funds to general funds represent the release of restricted donations used to purchase fixed assets during the year. The fixed assets purchased are held for general purposes of the charitable company.

Purposes of restricted funds

Awards for All - funding to setup remote working following Covid-19.

Barnwood Trust - funding to setup remote working following Covid-19, training for counsellors to work remotely, IT improvements, remodelling and recarpeting rooms at Alma House and development of a new supervision training.

Cheltenham Borough Council - funding to setup remote working following Covid-19.

The Clothworkers Foundation - funding for IT improvements following Covid-19.

Gloucestershire County Council - 12 weeks fully funded counselling for victims of sexual abuse.

Garfield Weston - funding new staff posts.

Legal & General - 12 weeks fully funded counselling for victims of sexual abuse.

NHS Clinical Commissioning - 12 weeks fully funded counselling for victims of sexual abuse.

Notgrove Trust - 12 weeks fully funded counselling for victims of sexual abuse.

Office of the Police & Crime Commissioner - 12 weeks fully funded counselling for victims of sexual abuse, plus the overtime cost of moving the organisation to online delivery.

Stroud District Council - funding to setup remote working following Covid-19.

Tesco bags of help - funding equipment for the Child and Family service.

Tewkesbury Borough Council - funding to setup remote working following Covid-19.

The Openwork Foundation - funding to provide counselling sessions for young people of all genders who have been victims of sexual abuse, sexual assault or sexual violence.

The Rowlands Trust - funding new Cheltenham premises refurbishment.

Thirty Percy - funding for IT improvements following Covid-19.

Purposes of designated funds

Building maintenance and repairs reserve - to cover future maintenance and building repairs at Alma House.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2020

15. Movements in funds (continued)

Prior period comparatives

	At 1 September 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2019 £
Restricted funds:					
St James' Place	844	16,431	(17,275)	-	-
Awards for All	2,500	9,926	(1,021)	(2,500)	8,905
NHS - CCG	3,456	31,667	(17,868)	-	17,255
Summerfield Trust	457	-	(457)	-	-
Openwork Foundation	4,960	-	(4,304)	-	656
Bid writer support	2,914	-	(2,914)	-	-
Gloucestershire Community Foundation	-	4,869	(3,144)	-	1,725
MacFarlane Walker Trust	-	250	(250)	-	-
Rowlands Trust	-	2,000	-	(2,000)	-
The Sedbury Trust	-	2,496	(2,496)	-	-
Total restricted funds	15,131	67,639	(49,729)	(4,500)	28,541
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	14,900	-	-	-	14,900
Total designated funds	14,900	-	-	-	14,900
<i>General funds</i>	131,419	602,491	(510,406)	4,500	228,004
Total unrestricted funds	146,319	602,491	(510,406)	4,500	242,904
Total funds	161,450	670,130	(560,135)	-	271,445

16. Related party transactions

There were no related party transactions in the current or prior reporting period.