

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

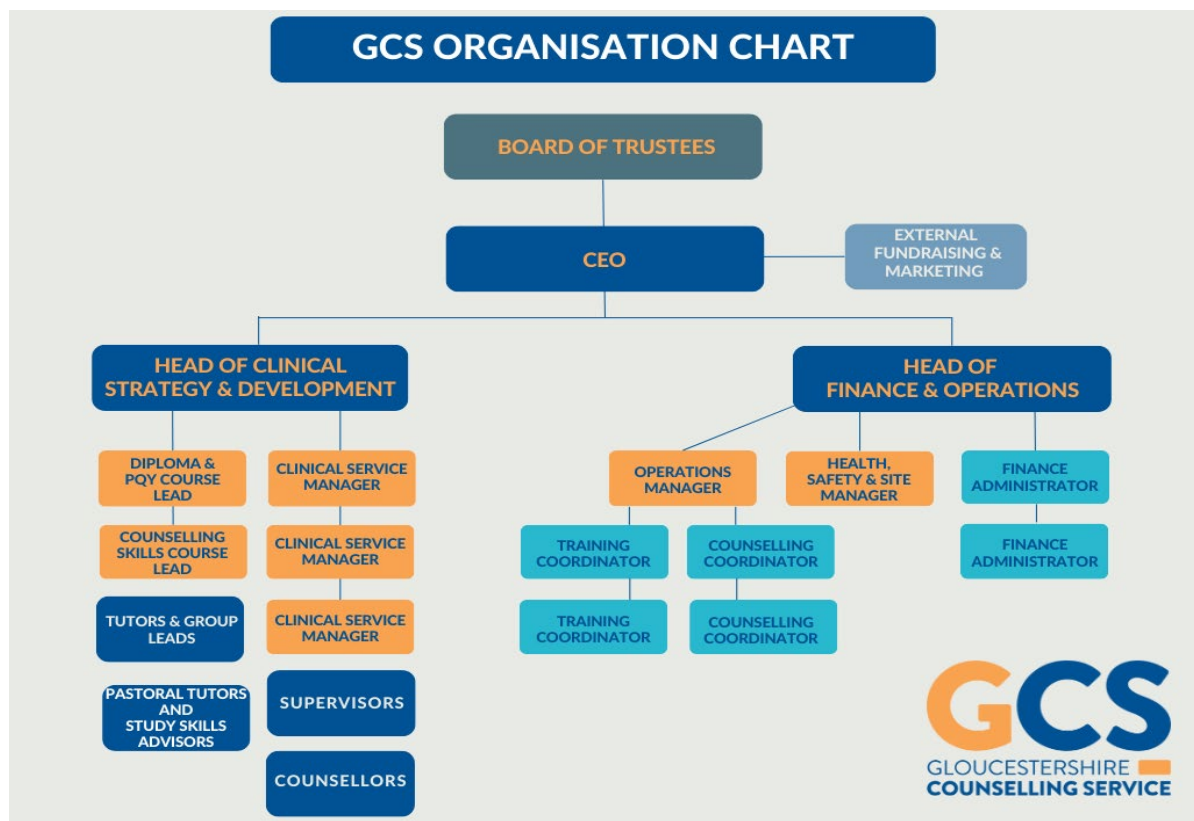
Report of the trustees

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.

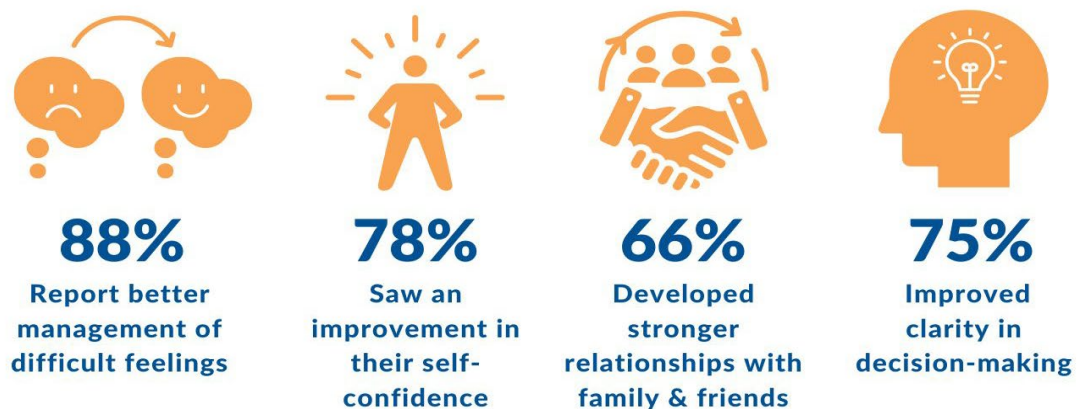
ACHIEVEMENTS AND PERFORMANCE

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.



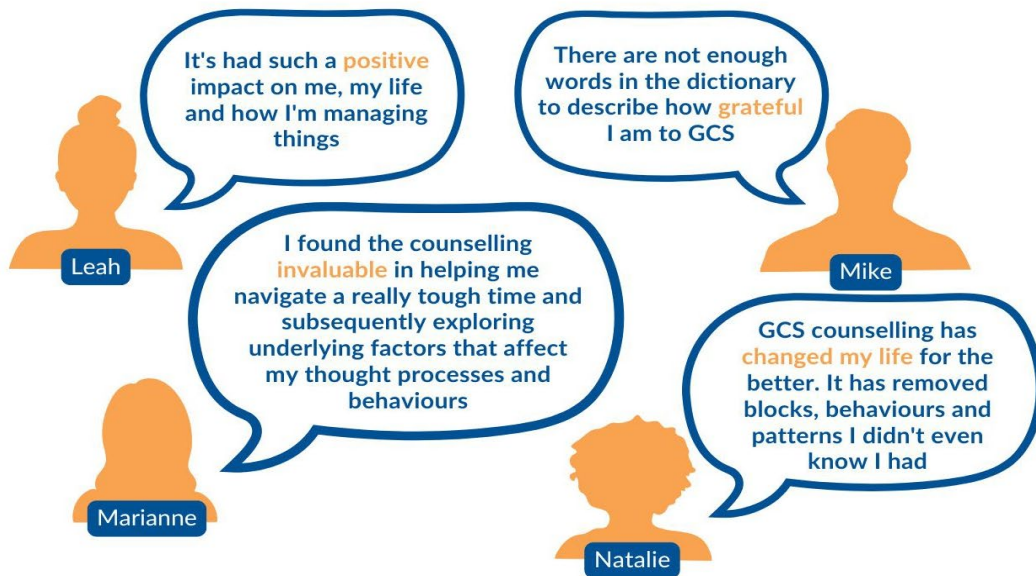
GCS continues to respond to the needs of our service users and has provided training opportunities to our counselling workforce to meet the needs of those who seek support from us, enabling us to provide specific trauma interventions as part of our talking therapies such as EMDR and NET.

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

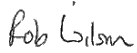
To the members of

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><u>16,207</u></u>	<u><u>533,011</u></u>	<u><u>549,218</u></u>	<u><u>756,150</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.

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:

- 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 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.