

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

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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.

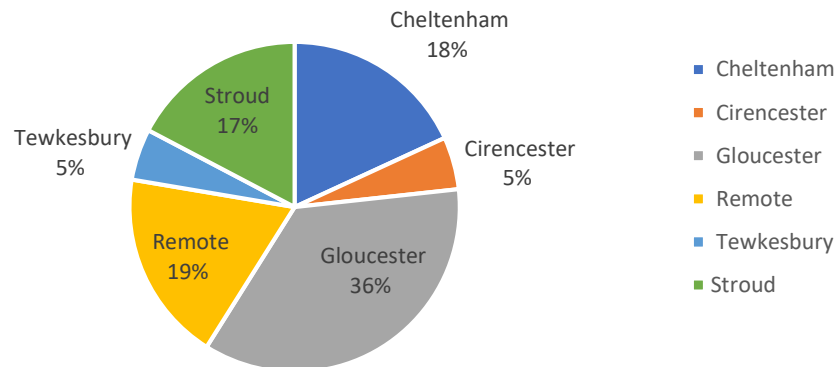
69% of counselling sessions were subsidised, supporting 60% of self-funding clients.

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.

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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.

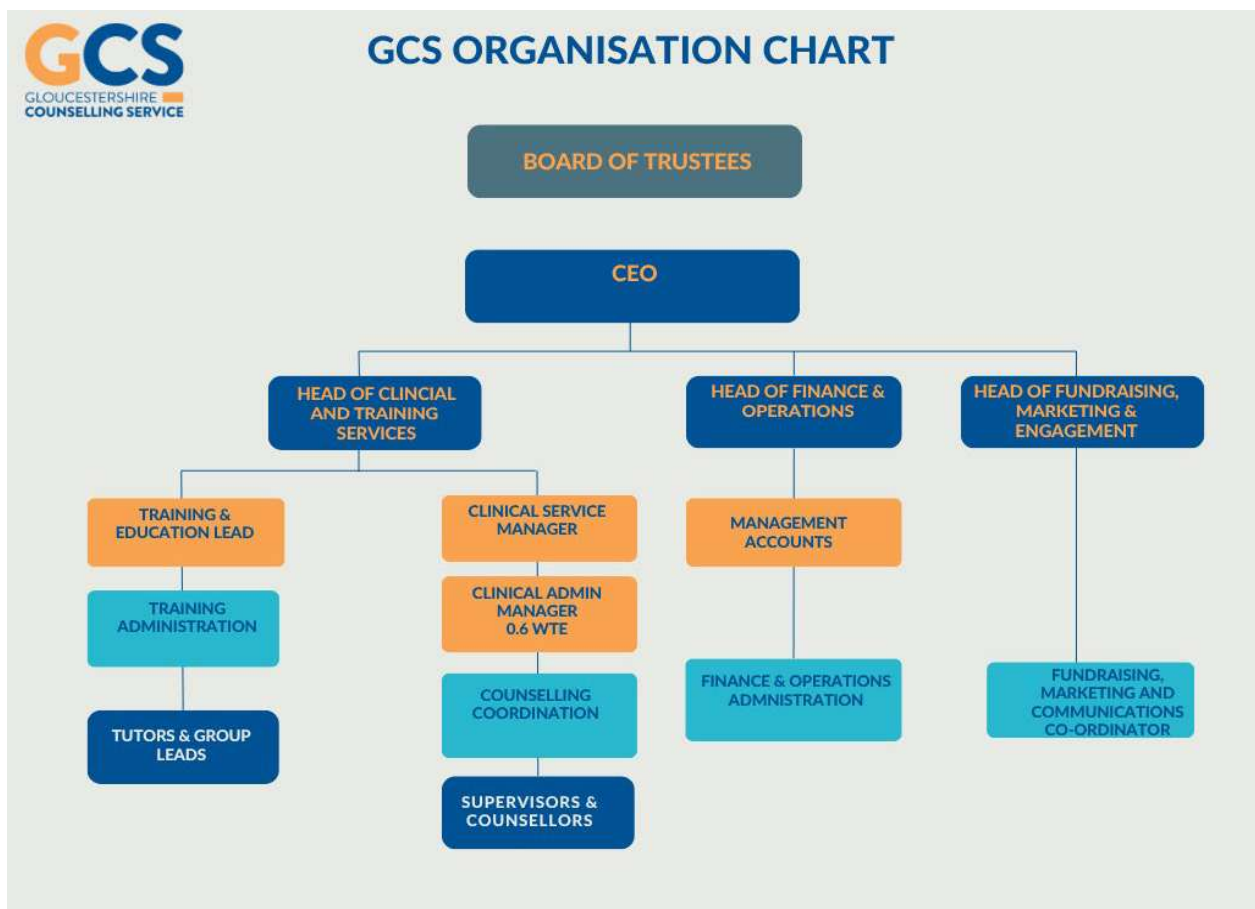
The Trustee Board meets quarterly to discuss the strategic direction of GCS, ensure core aims and objectives are being met in the most efficient way, take account of any risks facing the organisation and ensure that all legal obligations are satisfied.

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

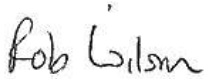
To the members of

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
	<u> </u>	<u> </u>

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	-
	<u>834,564</u>	<u>931,848</u>

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	<u>74.2</u>	<u>83.7</u>

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.