

Charity Registration Number: 1170631

**Eye to Eye Counselling Service
Charitable Incorporated Organisation**

Trustees Report and Financial Statements

for the Year Ended 31 March 2025

Eye to Eye Counselling Service

Contents

	Page
Information	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Financial Statements	9 - 17

Eye to Eye Counselling Service

Information

Charity Number 1170631

The Trustees who served in office throughout the year were as follows -

Dafydd Morgan
David Stone
Debbie Page Evans
Gareth Bishop
Joy Nicholls (Resigned 26 January 2025)
Julia McDonald (Appointed 26 January 2025)
Julia Richards (Appointed 26 January 2025)
Kevin McDonald
Linda Michel
Mairead Thomas (Appointed 1 January 2025)
Peter Griffiths (Resigned 26 January 2025)

Registered Office Carnegie Parish Hall Offices
Main Road
Church Village
Pontypridd
CF38 1PY

Bankers Lloyds Bank PLC
25 Gresham Street
London
EC2V 7HN

Independent Examiners R.H. Jeffs & Rowe Ltd
Chartered Accountants
27/28 Gelliwasted Road
Pontypridd
CF37 2BW

Eye to Eye Counselling Service
Trustees' Report
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the Year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Objectives and Activities

The charity's objectives are to relieve and prevent suffering caused by mental or physical illness or by emotional stress among young adults and their families by the provision of a confidential counselling service in South Wales. Offering a Free Counselling service to young people between the ages of 10 and 30 years.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives.

The charity has 10 volunteers delivering free community-based counselling to young people aged 11 up to 30 years old.

Organisational Structure

The charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 8th December 2016 as amended on 4th December 2020.

The trustees who have served the charity during the period are shown on the information page.

Trustee Selection Methods:

At the annual general meeting of the charity the members shall elect from amongst themselves a chairperson, vice chairperson, secretary, treasurer and training officer, who shall hold office from the conclusion of that meeting.

Executive Committee:

- (1) The executive committee shall consist of not less than 5 members nor more than 10 members being:
 - a) The honorary officers specified in the preceding clause;
 - b) Not less than 5 and not more than 10 members elected at the annual general meeting who shall hold office from the conclusion of that meeting.
- (2) The executive committee may in addition appoint not more than 2 co-opted members but not so that no one may be appointed as a co-opted member if, as a result more than one third of the members of the executive committee would be co-opted members. Each appointment of a co-opted member shall be made at a special meeting of the executive committee called under clause G(1) and shall take effect from the end of that meeting unless the appointment is to fill a place which has not then been vacated, in which case, the appointment shall run from the date when the post becomes vacant.
- (3) All the members of the executive committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.
- (4) The proceedings of the executive committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.
- (5) Nobody shall be appointed as a member of the executive committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.

Eye to Eye Counselling Service
Trustees' Report
for the Year Ended 31 March 2025

- (6) No person shall be entitled to act as a member of the executive committee whether on a first or any subsequent entry into office until after signing in the minute book of the executive committee a declaration of acceptance and willingness to act in the trusts of the charity.

Achievements and Performance

Over 1,993 young people aged between 10 and 30 years accessed the service across the Local Authority and the Local Health Board, with over 9,300 sessions delivered. Over 98% of these young people showed significant improvement in their emotional wellbeing.

This year we continued to have additional funding from the Big Lottery to work with young people and their families who have suffered or been affected by a traumatic event. We also received Additional Funding from the Welsh Government as part of the Whole School Approach to Mental Health and Wellbeing, to provide additional counselling throughout the year including the summer holidays. Also to support pupils who are non-attenders at school.

Financial Review

The charity had a total income this year due of £686,285 (2024 : £626,708). This year we also had an increased expenditure of £624,161 (2024 : £598,072). The charity's total reserves increased to £563,854.

Reserves Policy

Eye to Eye Counselling Service believes that the charity should hold financial reserves (the "Emergency Operating Reserve" - EOR) for the following reasons:

- It is entirely dependent on project funding for income from year to year which is inevitably subject to fluctuation.
- It requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

Eye to Eye Counselling Service wishes to protect the continuity of the charity's work in the event of a shortfall of income, the reserves held will enable the charity to manage the risk of a reduction in funding resulting in the redundancy of staff or reduced services until further funding can be secured to continue its work, thus minimizing the effect on the community we serve.

The trustees believe that the minimum level of reserves should be the equivalent of six months' operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. The current level of EOR stands at £187,393 as of the 31 March 2025.

The charity is entirely dependent on project Local Authority funding for income which is inevitably subject to fluctuation and subject to Tender. It requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events. The charity holds reserves to ensure its ability to continue in the event of all funding being withdrawn. The charity regularly reviews its risks.

The charity's funding relies on grants from Local Councils and Local Health Board. The principal grants received during the year were RCT: £438,860, and LHB: £36,717.

Eye to Eye Counselling Service
Trustees' Report
for the Year Ended 31 March 2025

Risk Management

The trustees have assessed the principal risks to which the charity is exposed. Key risks include potential fluctuations in local-authority and grant funding, safeguarding of beneficiaries, and maintaining the wellbeing and retention of trained counsellors. Mitigation measures include robust financial monitoring, regular policy reviews, annual safeguarding audits, and maintaining adequate unrestricted reserves equivalent to at least six months' operating costs. The trustees consider the charity's risk management procedures to be appropriate for its scale and activities.

Plans for Future Periods

The trustees intend to consolidate and develop the charity's counselling services in partnership with local authorities, schools, and health boards. In the coming year, the charity aims to:

- Maintain current service levels and respond to growing demand among young people aged 10 – 30.
- Secure renewed and diversified funding streams, including applications to national and local grant bodies.
- Continue investment in staff training, safeguarding, and digital record-keeping systems.
- Strengthen collaboration with other mental-health providers to ensure early intervention and community-based support.

These initiatives align with the charity's objects and ensure sustainability over the medium term.

This report was approved by the Board of Trustees on 1 November 2025 and signed on its behalf by:

David Stone
Trustee

Independent Examiner's Report to the Trustees of

Eye to Eye Counselling Service

I report to the trustees on my examination of the financial statements of Eye to Eye Counselling Service ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mr. R E Thomas BSc FCA
R.H. Jeffs & Rowe Ltd
Chartered Accountants
Pontypridd

Date: 20 November 2025

Eye to Eye Counselling Service

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted £	Restricted £	Total Year to 31/03/25 £	Total Year to 31/03/24 £
Income & Endowments					
Donations and Legacies	2	2,489	-	2,489	4,224
Charitable Activities	2	46,594	627,225	673,819	614,337
Other Income:					
Investment Income	2	9,977	-	9,977	8,147
Total Income & Endowments		<u>59,060</u>	<u>627,225</u>	<u>686,285</u>	<u>626,708</u>
Expenditure					
Charitable Activities	3	-	619,553	619,553	593,464
Governance Costs	3	4,608	-	4,608	4,608
Total Expenditure		<u>4,608</u>	<u>619,553</u>	<u>624,161</u>	<u>598,072</u>
Movement in Total Funds for the Year:					
Net Income/(Expenditure) for the Year	4	54,452	7,672	62,124	28,636
Fund Balances Brought Forward		318,074	183,656	501,730	473,094
Fund Balances Carried Forward		<u><u>372,526</u></u>	<u><u>191,328</u></u>	<u><u>563,854</u></u>	<u><u>501,730</u></u>

Eye to Eye Counselling Service

Balance Sheet **as at 31 March 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	7		22,919		18,768
Current Assets					
Debtors	8	29,498		174,093	
Investments	9	323,096		293,183	
Cash at Bank and in Hand		203,653		33,331	
		<u>556,247</u>		<u>500,607</u>	
Creditors: Amounts Falling Due Within One Year	10	<u>(15,312)</u>		<u>(17,645)</u>	
Net Current assets			540,935		482,962
Net Assets			<u>563,854</u>		<u>501,730</u>
Funds					
Restricted Funds	12		191,328		183,656
Unrestricted Funds	12		372,526		318,074
			<u>563,854</u>		<u>501,730</u>

The notes on pages 9 - 17 form part of these accounts.

The financial statements were approved by the Board of Trustees on 1 November 2025 and signed on its behalf by:

David Stone
Trustee

Eye to Eye Counselling Service

Cash Flow Statement for the Year ended 31 March 2025

Notes	2025 £	2024 £
Cash Flows from Operating Activities		
Net Income/(Expenditure) for the Year	62,124	28,636
Depreciation	4,076	3,895
Investment Income	(9,977)	(8,147)
(Increase)/Decrease in Debtors	144,595	(122,005)
Increase/(Decrease) in Creditors	(2,333)	170
Net Cash Flows from Operating Activities	<u>198,485</u>	<u>(97,451)</u>
Cash Flows from Investing Activities		
Investment Income	9,977	8,147
(Increase)/Decrease in Investments	(29,913)	20,904
Capital Expenditure	(8,227)	(15,442)
Net Cash Flows from Investing Activities	<u>(28,163)</u>	<u>13,609</u>
Change in Cash and Cash Equivalents During the Year	170,322	(83,842)
Cash & Cash Equivalents at Start of the Year	<u>33,331</u>	<u>117,173</u>
Cash & Cash Equivalents at End of the Year	<u><u>203,653</u></u>	<u><u>33,331</u></u>

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

Statutory Information

Eye to Eye Counselling Service is a Foundation Charitable Incorporated Organisation registered Wales. The registered office is Carnegie Parish Hall Offices, Main Road, Church Village, Pontypridd, CF38 1PY. The nature of the charity's operations and principal activities is disclosed within the Trustees Report.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting Policies

1.1. Basis of Preparation and Assessment of Going Concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard, applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern over the next year.

1.2. Income & Endowments

All income and endowments are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- a. Donations, gifts and unconditional grants are included in the Statement of Financial Activities when receivable.
- b. Where income is dependent upon performance and specific deliverables, income is included in the Statement of Financial Activities as the charity earns the right to consideration by its performance.
- c. Where relevant, donated services and assets are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- d. Investment income is included when receivable.

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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1.3. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.4. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the trustees and management of the charity.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

1.5. Taxation

The charity is not liable for Tax on its charitable activities.

1.6. Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property Improvements	- 10% straight line basis per annum.
Fixtures, Fittings & Equipment	- 15% straight line basis per annum.

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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1.7. 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.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

1.8. Investments

Current asset investments are at the lower of cost and net realisable value.

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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2. Income & Endowments

	Unrestricted £	Restricted £	Total Year to 31/03/25 £	Total Year to 31/03/24 £
Donations and Legacies				
Donations and Gifts	2,489	-	2,489	4,224
	<u>2,489</u>	<u>-</u>	<u>2,489</u>	<u>4,224</u>
Charitable Activities				
RCT Council	-	360,749	360,749	294,600
RCT WAG	-	78,111	78,111	130,816
National Lottery	-	151,648	151,648	153,300
Cwm Taf LHB	-	36,717	36,717	-
Neighbourly Funding	-	-	-	1,000
Coychurch Crematorium	-	-	-	14,000
The Talent Fund	20,000	-	20,000	-
Much Loved	-	-	-	1,713
Partnerships	26,116	-	26,116	18,908
Other Charitable Income	478	-	478	-
	<u>46,594</u>	<u>627,225</u>	<u>673,819</u>	<u>614,337</u>
Investment Income				
Interest Income	9,977	-	9,977	8,147
	<u>9,977</u>	<u>-</u>	<u>9,977</u>	<u>8,147</u>
Total Income	<u><u>59,060</u></u>	<u><u>627,225</u></u>	<u><u>686,285</u></u>	<u><u>626,708</u></u>

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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3. Expenditure

	Basis of Allocation	Unrestricted £	Restricted £	Total Year to 31/03/25 £	Total Year to 31/03/24 £
Charitable Activities					
Wages and Salaries	Direct	-	553,334	553,334	531,415
Sub Contractors	Direct	-	4,100	4,100	13,449
Training Costs	Direct	-	10,562	10,562	3,620
Travel and Expenses	Direct	-	250	250	533
Rent Payable	Direct	-	10,991	10,991	7,004
Insurance	Direct	-	4,088	4,088	3,640
Resources, Equipment etc	Direct	-	21,330	21,330	8,577
Software Costs	Direct	-	569	569	492
Memberships	Direct	-	3,033	3,033	1,926
Marketing and Advertising	Direct	-	881	881	2,732
Telephone Costs	Direct	-	3,103	3,103	2,817
CRB Payments	Direct	-	-	-	472
Consultancy	Direct	-	750	750	9,175
Depreciation	Direct	-	4,076	4,076	3,895
Miscellaneous Expenses	Direct	-	2,486	2,486	3,717
		-	619,553	619,553	593,464
Governance Costs					
Independent Examiner	Direct	1,440		1,440	1,440
Payroll Costs	Direct	1,512		1,512	1,512
Employment Consultants	Direct	1,656		1,656	1,656
		4,608	-	4,608	4,608
Total Expenditure		<u>4,608</u>	<u>619,553</u>	<u>624,161</u>	<u>598,072</u>

4. Net Income/(Expenditure)

	Total Year to 31/03/25 £	Total Year to 31/03/24 £
This is stated after charging/(crediting):		
Depreciation	4,076	3,895
Independent Examiner	1,440	1,440
Payroll Costs	<u>1,512</u>	<u>1,512</u>

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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5. Staff Costs

Staff costs during the year comprised of the following:

	Total Year to 31/03/25 £	Total Year to 31/03/24 £
Staff Salaries and National Insurance	519,991	499,811
Pension Costs	33,343	31,604
	<u>553,334</u>	<u>531,415</u>

The average number of employees during the Year amounted to 21 (2024 : 20).

No employee was paid £60,000 or more during the Year (2024 : Nil).

The trustees received no remuneration or benefits in connection with the performance of their duties

No trustees received any expenses in connection with their duties during the year.

6. Related Party Transactions

During the Year the charity received donations of £300 (2024 : £310) from Mr D Stone, a charity trustee.

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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7. Tangible Fixed Assets

	Property Improvements £	Fixtures, Fittings and Equipment £	Total £
Cost			
At 1 April 2024	10,323	21,713	32,036
Additions	3,099	5,128	8,227
At 31 March 2025	13,422	26,841	40,263
Depreciation			
At 1 April 2024	1,033	12,235	13,268
Charge for the Year	1,343	2,733	4,076
At 31 March 2025	2,376	14,968	17,344
Net Book Values			
At 31 March 2025	11,046	11,873	22,919
At 31 March 2024	9,290	9,478	18,768

8. Debtors

	2025 £	2024 £
Trade Debtors	29,498	174,093
	29,498	174,093

9. Current Asset Investments

	2025 £	2024 £
Cash or Cash Equivalents	323,096	293,183
	323,096	293,183

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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10.	Creditors: Amounts Falling Due Within One Year	2025	2024	
		£	£	
		Trade Creditors	5,266	2,996
		Taxation and Social Security Costs	9,853	8,381
		Other Creditors	193	24
		Accruals and Deferred Income	-	6,244
			<u>15,312</u>	<u>17,645</u>
11. Analysis of Net Assets Between Funds				
	Unrestricted	Restricted	Total	
	£	£	£	
	Tangible Fixed Assets	-	22,919	22,919
	Debtors	-	29,498	29,498
	Investments	323,096	-	323,096
	Cash at Bank and in Hand	50,930	152,723	203,653
	Creditors: Amounts Falling Due Within One Year	(1,500)	(13,812)	(15,312)
	Net Assets	<u>372,526</u>	<u>191,328</u>	<u>563,854</u>

Eye to Eye Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2025

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12. Movement in Funds

	At 01/04/24 £	Incoming Resources £	Resources Expended £	At 31/03/25 £
Restricted Funds				
Rhondda Cynon Taff	144,975	438,860	440,447	143,388
Cwm Taf LHB	-	36,717	36,717	-
Lottery Fund	38,681	151,648	142,389	47,940
	<u>183,656</u>	<u>627,225</u>	<u>619,553</u>	<u>191,328</u>
 Unrestricted Funds	 318,074	 59,060	 4,608	 372,526
Total Funds	<u><u>501,730</u></u>	<u><u>686,285</u></u>	<u><u>624,161</u></u>	<u><u>563,854</u></u>

Rhondda Cynon Taff

To provide youth counselling services in the RCT area.

Cwm Taf LHB

To provide counselling services to 16 to 25 years old, mild to moderate anxiety and/or depression, living in the Cwm Taf region and referral via primary care counselling service.

Lottery Fund

To provide counselling services to 16 to 30 years old.