

# Evolve Counselling

England & Wales - Charity number 1181861

## Details

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Other names	CAMBRIDGESHIRE CONSULTANCY IN COUNSELLING, CCC, CCC-Counselling, Cambridgeshire Consultancy in Counselling, Evolve (Community Counselling Charity)
Status	Registered
Legal form	CIO
Registered	2019-02-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	c/o George Hay Brigham House 93 High Street Biggleswade Bedfordshire SG18 0LD
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Website	<a href="http://www.evolvecounselling.org.uk">http://www.evolvecounselling.org.uk</a>

## Activities

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**Objects:** THE RELIEF OF THOSE SUFFERING FROM POVERTY, SICKNESS AND DISTRESS BY PROVIDING ASSISTANCE FOR SUCH PERSONS IN THE FORM OF COUNSELLING AND ADVANCING EDUCATION BY PROVIDING TRAINING COURSES TO TRAIN PEOPLE TO OFFER SUCH COUNSELLING.

**Activities:** Evolve Counselling, formerly known as Cambridgeshire Consultancy in Counselling, was originally set up in 1978, with the objects of provide relief to those suffering from poverty, sickness, and distress by providing assistance for such persons in the for of counselling: and providing support to counsellors. This covers Cambridgeshire and adjacent counties.

## Classification

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

## Geography

- Bedford
- Cambridgeshire
- Essex
- Lincolnshire
- Northamptonshire
- Peterborough City
- Rutland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£182,967	£184,477	-	-
2024-08-31	£257,608	£241,835	-	-
2023-08-31	£230,046	£263,657	-	-
2022-08-31	£254,260	£285,225	-	-
2021-08-31	£341,919	£310,437	-	-
2020-08-31	£215,522	£268,400	-	-

## Trustees

Name	Role	Appointed
MICHELLE MUNRO		2025-08-15
Matthew Daniel Ward		2024-05-21
Newland McKelvey		2025-07-09
Richard Brock		2025-06-16
Scott Jones		2025-08-14
Shalom Rachel Ariecho Gros		2024-07-29

**Evolve Counselling**

England & Wales - Charity number 1181861

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# Accounts

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**REGISTERED COMPANY NUMBER: CE016395 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1181861**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2025**  
**for**  
**Evolve Counselling**

George Hay Partnership LLP  
Chartered Accountants  
Brigham House  
High Street  
Biggleswade  
Bedfordshire  
SG18 0LD

**Contents of the Financial Statements  
for the Year Ended 31 August 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 14
<b>Detailed Statement of Financial Activities</b>	15

**Reference and Administrative Details  
for the Year Ended 31 August 2025**

<b>TRUSTEES</b>	Mr M Ward Treasurer Ms S R A Gros Ms L Levytska (appointed 21.10.24) Ms K A P Buniel Chair designate (appointed 21.10.24) Mr R Brock (appointed 16.6.25) Mr S Jones (appointed 14.8.25) Ms M Munro (appointed 15.8.25) Mr K Bottrell Chair (resigned 31.7.25) Ms F Amor (resigned 21.2.25) Mr G Cook (resigned 14.10.25) Mr W Price (resigned 8.1.25) Mr N McKelvey (appointed 10.7.25)
<b>REGISTERED OFFICE</b>	Brigham House 93 High Street Biggleswade Bedfordshire SG18 0LD
<b>REGISTERED COMPANY NUMBER</b>	CE016395 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1181861
<b>INDEPENDENT EXAMINER</b>	George Hay Partnership LLP Chartered Accountants Brigham House High Street Biggleswade Bedfordshire SG18 0LD
<b>CHIEF EXECUTIVE OFFICER</b>	Mr G F Ackroyd

**Report of the Trustees  
for the Year Ended 31 August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Evolve is a charitable organisation, a CIO, working to improve the emotional and psychological wellbeing of its clients. Evolve conducts its mission to deliver counselling services to adults at the lowest possible cost, wherever possible seeking to subsidise sessions for those on low incomes. By working to grow and foster a membership body of professional counsellors, Evolve strives to improve access to quality counselling and psychotherapy for all, and to create a positive working environment for those in the profession.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The Charity has continued to deliver high quality mental health counselling throughout the year to private individuals and the staff of corporate organisations. Evolve is continuously expanding its active number of counsellors, making training available to them to achieve better standards in the sector, and running an internal business improvement programme to help work to flow efficiently.

**Report of the Trustees  
for the Year Ended 31 August 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Achievements**

The Trustees set several objectives for the year, against which fair progress was made, despite the financial and operational pressures being faced by our key client sectors, and some internal personnel challenges making business continuity and efficiency difficult to achieve. In a year of mixed results, Evolve highlights the following.

Efforts continued to control any deficit and to move Evolve into a surplus, with an unrestricted development fund on which to draw. Aiming for cost savings, Evolve continued to outsource basic business functions and kept a tight rein on other recurring costs. 'One-offs' - such as the high cost of interim support while Evolve was recruiting its counselling lead - were a regrettable but inevitable consequence of three unfortunate hires. These forced personnel changes and gaps undoubtedly hampered good service delivery to our clients, impacting on session numbers and a fall in revenue.

As in the previous year, Evolve focused attention on key clients as a path to financial stability. In addition, Evolve initiated and pursued an opportunity for potential takeover of a similar mental health service provider, and for close collaborative partnership working with another. Despite stepping back from these, Evolve remains committed to scaling up and broadening its offer, to meet more clients' needs in a sustainable model.

The need for revenue growth and to replace exiting clients cutting back on mental health support, began to be addressed in August with the recruitment of a new Business Development lead. Work was immediately put in hand to review and update current or maturing contractual arrangements, and to seek out new sources of revenue funding and charitable support.

Evolve Trustees and staff met at their annual 'away day' - examining options for a development programme to be funded from surplus once a fair reserve target is achieved. Evolve agreed that further progress was needed to build a 'stable platform' - financial, people, and resources - from which to launch innovative new lowest cost/highest quality/easiest access mental health services.

A rolling programme of Trustee recruitment was launched to successfully bring the governance board up to full strength, aiming for a mix of specific counselling knowledge, business skills, charitable and public sector knowledge, and external contacts and networks to help the Evolve team.

After launching Evolve's first volunteering programme in 2023/4, further recruitment took place securing new voluntary assistance for tasks including projects support, finance, fundraising, communications, marketing, and sales development. Evolve has been favoured with very dedicated and competent individuals freely giving their time since this programme started.

Recognising there was scope to bring better control and performance management into the Operational/Service Delivery facets of Evolve, the key Head of Counselling post was, after two unsatisfactory appointments in 2024, restructured as Clinical Services Coordinator from December. Evolve's Trustees and CEO commend the immediate improvements accomplished by Hazel Bowyer-Adams in this new post. With this appointment achieved it was at last possible to carry out a business systems review and improvement programme, towards the end of 2025, which will enhance clients' and counsellors' experiences of Evolve.

A fair amount of progress was made in all the above areas, despite the huge financial and operational pressures being faced by our key client sectors across this year.

**FINANCIAL REVIEW**

**Financial review**

Total income received during the year was £182,967 compared with £257,608 in the previous year. The Charity generated a deficit of £1,510 compared to a surplus of £15,773 the previous year. As a registered charity, Evolve is exempt from Corporation Tax and Income Tax on its charitable activities.

The Trustees have set a budget for 2025/26 that continues the sound financial footing and prepares to expand the charity's activities.

### Report of the Trustees for the Year Ended 31 August 2025

#### FINANCIAL REVIEW

##### Reserves policy

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue to support those clients with whom its counsellors are already working. The number of sessions this requires varies from time to time. The Charity also needs to allow for an orderly curtailment of activities and its commitments to staff and suppliers and so has designated a fund for this purpose during this year. The estimated free reserves required varies and is recalculated annually and this policy is reviewed on an annual basis.

As of 31 August 2025, the Charity held £63,531 of unrestricted reserves, £35,000 of which is designated by Trustees to cover the costs of ensuring all current clients can receive their full treatment.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Structure

Evolve Counselling is registered as a Charitable Incorporated Organisation (CIO) with charity number 1181861. The Charity is an organisational member of the British Association of Counselling and Psychotherapy (BACP).

Evolve is a membership organisation. Membership of the CIO is restricted to trustees and members; counsellors working for us who have applied and been appraised for having sufficient training, personal therapy, and experience to provide counselling to the Charity's clients.

The Charity delivers high quality counselling through its counsellor members. The Charity's primary areas of operation include Cambridgeshire, Peterborough, South Lincolnshire, Rutland, Northamptonshire, Hertfordshire, Bedfordshire, Norfolk, and Suffolk as well as online throughout the UK.

Counselling services are available at lowest cost to individuals aged over 18 years of age, and mental health training and awareness sessions are provided to organisations on a contractual basis. The latter clients include NHS trusts, not-for-profit organisations, local councils, and corporates of all sizes. The surplus from these contracted services allows the Charity to support those who could benefit from counselling but cannot afford the cost of fees charged by counsellors in private practice or wait for NHS care. Counselling sessions for fee-paying clients are provided on a sliding fee scale, based on client income. Evolve could not operate without the dedication and commitment of its counselling members, who offer counselling services to the Charity's clients at counselling payment rates lower than they could achieve in private practice.

##### Governance

The Trustees are responsible for the affairs of the Charity, and those who held office during the year are listed above. Evolve is governed according to a written constitution, this requires a minimum of three and a maximum of ten trustees. New Trustees are recruited through open advertising to both existing counsellors and the wider public. They have been particular in their diligence ensuring that work has been undertaken ethically in line with British Association for Counselling and Psychotherapy (BACP) standards.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. The decisions of the Trustees are supported, delegated to, and carried out by, a professional CEO.

##### Management

The Trustees are supported by a full-time Chief Executive Officer (CEO), who in turn leads a Clinical Services Coordinator (CSC), a Business Development Lead (BDL), and a varying roster of dedicated and skilled volunteers who assist in developing the charitable mission. Management work is supported by various committees, which bring together trustees, paid staff, volunteers and from time to time, external experts.

**Report of the Trustees  
for the Year Ended 31 August 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk Management**

The trustees monitor risks at each Board meeting through a comprehensive risk register. All aspects of corporate risk are considered in the four separate Committees (Public Benefit & Funding; Finance Governance & Risk; Clinical Standards & Development; Operations & Management), implementing procedures to mitigate any potential impact should those risks materialize. Overall Risks and mitigation are then reported and considered at FG&R, and thus upwards to the main Trustee Board. With renewed focus on risk being 'owned' by Trustee Kat Buniel and the procedure above, Evolve is satisfied with its risk profile.

Approved by order of the board of trustees on 24th January 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M.D. Wap', is written over a horizontal line.

Trustee

## **Independent Examiner's Report to the Trustees of Evolve Counselling**

### **Independent examiner's report to the trustees of Evolve Counselling ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Colin Airey FCCA

George Hay Partnership LLP  
Chartered Accountants  
Brigham House  
High Street  
Biggleswade  
Bedfordshire  
SG18 0LD

Date: 31<sup>st</sup> March 2026

**Statement of Financial Activities  
for the Year Ended 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,053	-	1,053	1,110
<b>Charitable activities</b>					
Charitable Activities	3	181,914	-	181,914	256,404
Investment income	2	-	-	-	94
<b>Total</b>		<u>182,967</u>	<u>-</u>	<u>182,967</u>	<u>257,608</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	4	82,860	-	82,860	112,419
Support Costs		100,506	-	100,506	128,033
Governance costs		1,111	-	1,111	1,383
<b>Total</b>		<u>184,477</u>	<u>-</u>	<u>184,477</u>	<u>241,835</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,510)	-	(1,510)	15,773
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		67,249	2,651	69,900	54,127
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>65,739</u></u>	<u><u>2,651</u></u>	<u><u>68,390</u></u>	<u><u>69,900</u></u>

**Evolve Counselling**

**Balance Sheet  
31 August 2025**

	Notes	31.8.25 £	31.8.24 £
<b>CURRENT ASSETS</b>			
Debtors	9	27,374	32,101
Cash at bank		58,353	64,284
		<u>85,727</u>	<u>96,385</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(17,337)	(22,585)
		<u>68,390</u>	<u>73,800</u>
<b>NET CURRENT ASSETS</b>			
		<u>68,390</u>	<u>73,800</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		68,390	73,800
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	-	(3,900)
		<u>68,390</u>	<u>69,900</u>
<b>NET ASSETS</b>			
		<u>68,390</u>	<u>69,900</u>
<b>FUNDS</b>	13		
Unrestricted funds		65,739	67,249
Restricted funds		2,651	2,651
		<u>68,390</u>	<u>69,900</u>
<b>TOTAL FUNDS</b>			
		<u>68,390</u>	<u>69,900</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24th January 2026 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 August 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	31.8.25	31.8.24
	£	£
Interest receivable - trading	-	94
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	31.8.25 Charitable Activites £	31.8.24 Total activities £
Membership	440	1,100
Institutional grants	-	5,830
Counselling (contract)	157,151	206,844
Counselling (private)	23,655	40,038
Contract workshops	668	2,592
	<u>181,914</u>	<u>256,404</u>

Grants received, included in the above, are as follows:

	31.8.25 £	31.8.24 £
Charitable	<u>668</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Activites	82,860	-	82,860
Support Costs	-	100,506	100,506
Governance costs	-	1,111	1,111
	<u>82,860</u>	<u>101,617</u>	<u>184,477</u>

5. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support Costs	99,258	1,248	100,506
Governance costs	-	1,111	1,111
	<u>99,258</u>	<u>2,359</u>	<u>101,617</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

7. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	70,496	71,179
	<u>70,496</u>	<u>71,179</u>

The average monthly number of employees during the year was as follows:

<u>31.8.25</u>	<u>31.8.24</u>
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No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,110	-	1,110
<b>Charitable activities</b>			
Charitable Activities	256,404	-	256,404
Investment income	94	-	94
<b>Total</b>	<u>257,608</u>	<u>-</u>	<u>257,608</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	112,419	-	112,419
Support Costs	127,950	83	128,033
Governance costs	1,383	-	1,383
<b>Total</b>	<u>241,752</u>	<u>83</u>	<u>241,835</u>
<b>NET INCOME/(EXPENDITURE)</b>	15,856	(83)	15,773
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	51,393	2,734	54,127
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>67,249</u>	<u>2,651</u>	<u>69,900</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			31.8.25	31.8.24
			£	£
Trade debtors			20,622	30,975
Prepayments			6,752	1,126
			<u>27,374</u>	<u>32,101</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			31.8.25	31.8.24
			£	£
Trade creditors			4,701	11,968
Social security and other taxes			3,066	1,081
Deferred Income			7,470	7,470
Accrued expenses			2,100	2,066
			<u>17,337</u>	<u>22,585</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			31.8.25	31.8.24
			£	£
Provisions for liabilities			-	3,900
			<u>-</u>	<u>3,900</u>
<b>12. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			31.8.25	31.8.24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current assets	83,076	2,651	85,727	96,385
Current liabilities	(17,337)	-	(17,337)	(22,585)
Long term liabilities	-	-	-	(3,900)
	<u>65,739</u>	<u>2,651</u>	<u>68,390</u>	<u>69,900</u>
<b>13. MOVEMENT IN FUNDS</b>			Net movement	At
		At 1.9.24	in funds	31.8.25
		£	£	£
<b>Unrestricted funds</b>				
General fund		32,249	(1,510)	30,739
Designated reserves		35,000	-	35,000
		<u>67,249</u>	<u>(1,510)</u>	<u>65,739</u>
<b>Restricted funds</b>				
Mrs Smith & Mount Trust		1,757	-	1,757
Peteborough Think Communities		894	-	894
		<u>2,651</u>	<u>-</u>	<u>2,651</u>
<b>TOTAL FUNDS</b>		<u>69,900</u>	<u>(1,510)</u>	<u>68,390</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	182,967	(184,477)	(1,510)
<b>TOTAL FUNDS</b>	<u>182,967</u>	<u>(184,477)</u>	<u>(1,510)</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	16,393	15,856	32,249
Designated reserves	35,000	-	35,000
	<u>51,393</u>	<u>15,856</u>	<u>67,249</u>
<b>Restricted funds</b>			
Harry Cureton Fund	83	(83)	-
Mrs Smith & Mount Trust	1,757	-	1,757
Peteborough Think Communities	894	-	894
	<u>2,734</u>	<u>(83)</u>	<u>2,651</u>
<b>TOTAL FUNDS</b>	<u>54,127</u>	<u>15,773</u>	<u>69,900</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	257,608	(241,752)	15,856
<b>Restricted funds</b>			
Harry Cureton Fund	-	(83)	(83)
<b>TOTAL FUNDS</b>	<u>257,608</u>	<u>(241,835)</u>	<u>15,773</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	16,393	14,346	30,739
Designated reserves	35,000	-	35,000
	<u>51,393</u>	<u>14,346</u>	<u>65,739</u>
<b>Restricted funds</b>			
Harry Cureton Fund	83	(83)	-
Mrs Smith & Mount Trust	1,757	-	1,757
Peteborough Think Communities	894	-	894
	<u>2,734</u>	<u>(83)</u>	<u>2,651</u>
<b>TOTAL FUNDS</b>	<u><u>54,127</u></u>	<u><u>14,263</u></u>	<u><u>68,390</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	440,575	(426,229)	14,346
<b>Restricted funds</b>			
Harry Cureton Fund	-	(83)	(83)
<b>TOTAL FUNDS</b>	<u><u>440,575</u></u>	<u><u>(426,312)</u></u>	<u><u>14,263</u></u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2025.

**Evolve Counselling****Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025**

	31.8.25 £	31.8.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,053	1,110
<b>Investment income</b>		
Interest receivable - trading	-	94
<b>Charitable activities</b>		
Membership	440	1,100
Institutional grants	-	5,830
Counselling (contract)	157,151	206,844
Counselling (private)	23,655	40,038
Contract workshops	668	2,592
	<u>181,914</u>	<u>256,404</u>
<b>Total incoming resources</b>	<b>182,967</b>	<b>257,608</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Clinical contractors fees	70,462	99,994
Membership costs	-	2,600
Other clinical costs	6,392	7,495
Administration	6,006	2,330
	<u>82,860</u>	<u>112,419</u>
<b>Support costs</b>		
<b>Other</b>		
Wages	70,496	71,179
Outsourced Finance function	15,384	37,200
Website and IT costs	6,817	6,636
Other employee expenses	1,856	1,584
Subscriptions	612	450
Insurance	1,318	532
General costs	920	2,709
Legal and professional fees	1,819	7,609
Development project	-	96
Charitylog project	36	638
	<u>99,258</u>	<u>128,633</u>
<b>Governance costs</b>		
Trustee training and expenses	1,702	783
Room Hire	657	-
	<u>2,359</u>	<u>783</u>
Total resources expended	<u>184,477</u>	<u>241,835</u>
<b>Net (expenditure)/income</b>	<u><u>(1,510)</u></u>	<u><u>15,773</u></u>

This page does not form part of the statutory financial statements

**Evolve Counselling**

England & Wales - Charity number 1181861

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# Accounts

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**EVOLVE COUNSELLING**

**Unaudited Financial Statements**

**for the year ended**

**31 August 2024**



**EVOLVE COUNSELLING**  
**Index**  
**for the year ended 31 August 2024**

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Legal and Administrative Information	1
Trustees' Annual Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 18

**EVOLVE COUNSELLING**  
**Legal and Administrative Information**  
**Charity Registered Number 1181861**

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<b>Trustees</b>	Kevin Bottrell	Chair	Appointed 2 December 2023
	Matthew Ward	Treasurer	Appointed 21 May 2024
	Francesca Amor	Counselling member	Appointed 1 August 2020
	Graham Cook		Appointed 2 December 2023
	William Price		Appointed 2 December 2023
	Shalom Ariecho Gros		Appointed 29 July 2024
	Dr John May	Chair	Resigned 3 May 2024
	Alicia Coates	Counselling member	Resigned 19 August 2024
	Nicole Horst		Resigned 30 September 2023
	Nicki Mawby		Resigned 15 November 2023
<b>Chief executive officer</b>	Gordon Ackroyd		Appointed 1 September 2023
<b>Registered office</b>	c/o George Hay Chartered Accountants Brigham House High Street Biggleswade Bedfordshire SG18 0LD		
<b>Bankers</b>	Charities Aid Foundation (CAF) Bank CAF Bank Limited 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ		
<b>Independent examiner</b>	K.J. Maggs F.C.A. Hoekman Way Spalding PE11 3HE		

**EVOLVE COUNSELLING**  
**Trustees' Annual Report**  
**for the year ended 31 August 2024**

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The trustees present their report and the financial statements of the charity for the year ended 31 August 2024. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS102).

### **Structure, governance and management**

#### **Structure**

Evolve Counselling is registered as a Charitable Incorporated Organisation (CIO) in England and Wales, with charity number 1181861. The CIO is an organisational member of the British Association of Counselling and Psychotherapy (BACP).

Evolve is a membership organisation. Membership of the CIO is restricted to trustees and working counselling members; the former being independent persons of good standing, with appropriate skills, knowledge, contacts, and a demonstrable commitment to Nolan Principles of Public Life, who have applied and stand for election, the latter being persons who have applied and been appraised as having sufficient training, personal therapy and professional experience to provide counselling to the Charity's clients. In accordance with Evolve's constitution, members are entitled to appoint and remove trustees, receive the annual accounts and vote on any proposed amendment to the constitution.

The Charity delivers high quality mental health counselling through its counsellor members. The Charity's primary areas of operation include Cambridgeshire, Peterborough, South Lincolnshire, Rutland, Northamptonshire, Hertfordshire, Bedfordshire, Norfolk and Suffolk as well as online across the wider UK.

Affordable counselling services are made available to individuals aged over 18 years, and counselling sessions, as well as mental health training and awareness sessions, are also provided to corporate and NGO organisations on a contractual basis. The latter clients include NHS trusts, not-for-profit organisations, local Councils, and corporates of all sizes. Any surplus from these contracted services allows the Charity to support those who could benefit from counselling but either cannot afford the cost of fees charged by counsellors in private practice, or wait for NHS care. Counselling sessions for fee-paying clients are provided on a sliding fee scale, based on that clients income.

Evolve could not operate without the dedication and commitment of its counselling members, who offer their services to the Charity's clients at fee rates lower than they could achieve in private practice. The Trustees extend their gratitude to all members, for the commitment they make to supporting Evolve's clients. As a membership CIO, members' engagement is sought in the running of the CIO, with relevant involvement through our working groups, committees, and on the Board when key strategic options are considered, and decisions are being taken.

#### **Governance**

The Trustees manage the affairs of the Charity, with the guidance of, and by delegation to, their CEO. Those who held office during the year are listed on Page1. Evolve's constitution requires a minimum of three and a maximum of ten trustees. At each Annual General Meeting, one third of the trustees must retire and can stand for re-election twice. Since the Covid-19 pandemic forced the issue the Trustees have continued to meet remotely, but were able to come together for a planning 'Away Day' this year. They have been particular in their diligence on monitoring the financial performance of the charity, supporting improvements in the standards of good governance, supporting the clinical professionalism of counsellors and their work with clients, also ensuring the safety for all concerned and that work has been undertaken ethically in line with British Association for Counselling and Psychotherapy (BACP) standards.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, efforts enhanced in the establishment of a new Public Benefit & Funding Committee.

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2024**

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***Our Vision***

A world where all those who could benefit from counselling services have the opportunity to access them, at a time when they need them, whatever their financial means.

***Our Purpose***

To advance the wellbeing of individuals wishing to access support through counselling services, to advance the development of counselling professionals and to advance the awareness of the general public about mental health and the benefits of talking therapies.

***Our Mission***

We provide a broad range of counselling services to those aged 18+ and a community for counsellors to provide their services and access support and training.

***Our Values***

We are proud of our organisation's heritage and our membership. Our values are at the heart of what we do and how we work to create a better future.

***People —***

- ***clients*** — putting clients' interests and needs at the centre of everything we do,
- ***counsellors*** — providing a community for counsellors to develop and support each other, working together to provide a high-quality service to clients,
- ***community*** — working in collaboration with others for the benefit of local communities.

***Principles —***

- ***equality*** — enabling equal access to service for clients and equal development opportunity for members, showing respect for all as individuals, empowering people to make choices for their lives,
- ***empathy*** — championing the wellbeing of individuals and treating everyone with kindness, compassion, and dignity.

***Professionalism —***

- ***quality*** — providing a high-quality, affordable, and accessible counselling service, respecting every individual's right to privacy and confidentiality,
- ***integrity*** — working honestly, openly and with respect,
- ***accountability*** — being fully accountable for all aspects of our service.

***Management***

The Trustees direction for the CIO is supported by a full-time Chief Executive Officer (CEO) a Head of Counselling (HoC) or Clinical Services Manager (CSM), and a part-time Administrator. Recruitment for a permanent CEO, saw a new incumbent joining Evolve in September 2023.

From September 2023, Evolve has also instigated a volunteer programme, with their generously given work supporting the governance board, the development projects of the CEO, plus the marketing, and finance functions. Bookkeeping, accounts, social media management, IT, and phone reception tasks have all been outsourced during the year.

To support the leadership, Evolve initiated a further two committees - Clinical Standards & Development, and Operations & Management – to add much needed capacity in a year of fluctuating and incomplete staffing.

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2024**

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**Activities, achievements and performance**

**Activities**

2023/24 has seen demand for counselling increase from both organisational and private clients. Fee-paying corporate or NGO client session numbers have increased by 26%, although capacity to provide private sessions has seen some decline year on year.

Twenty new counselling members joined and sixteen did not renew membership as at 31 August 2024. We start the new membership year on 1 September 2024 with 53 registered counsellor members, an overall increase after a successful recruitment campaign.

**Achievements**

Evolve managed to retain its organisational clients through a disrupted year, and overall delivered an increase in session numbers and hours. The Trustees had set pragmatic objectives - agreed at September 2023 with the new CEO - for the year, as follows:

- To bring the deficit under control and to aim for a surplus within the year;
- To bring the governance board up to its full strength of ten members and to improve governance standards, enhance decision-making, and streamline reporting mechanisms between clients, staff, and the Trustees;
- To secure voluntary assistance for the areas of Board secretariat, new projects administration, communications, fundraising, marketing and sales development;
- To bring leadership, performance management and control to the operational facets of Evolve's work, and in particular securing the services of a permanent Head of Counselling and a clinical support administrator;
- To produce a new development programme to be funded from retained surplus after reserve targets are met;
- To update Evolve's mid- to long- term strategic ambitions together with producing a budgeted business development plan for each of three years.

Over the year 2023/24, a surplus was achieved, and a 'development reserve' fund was being built. The Trustee board recruitment programme introduced several new members taking the total of active Trustees to nine at the year-end - including a new Chair and the long-sought-for Treasurer position filled.

Governance was further enhanced with four new committees established to consider options, reporting upwards to the decision-making board. A number of high-quality volunteers supported Evolve's development activities with a huge and professional commitment of time and energy.

Maintaining a professional and responsive counselling service, and fostering a cohesive group of independent counselling members, was hampered by lack of a permanent operations head through much of the year – with three periods of interim management, and the unsuccessful recruitments of two Heads of Counselling coinciding with a struggle to secure efficient reception and administrative help. Concentration on recruitment programmes and HR management to resolve these challenges undoubtedly set back the long-term strategic planning work. Despite this, our August 2024 Away Day demonstrated the Board's and CEOs ambition and optimism.

Evolve has continued to provide remote (telephone and video) as well as face to face counselling support to clients. In the year, we:

- Allocated 687 clients to counsellors for support (697 clients in 2022/23).
- Offered 3,142 counselling sessions to employees of organisations with whom we hold contracts for counselling provision (2,477 sessions in 2022/23).
- Arranged 1,217 counselling sessions with fee-paying private clients (2,882 in 2022/23).

Of the client feedback forms that were received from clients, 99% of responses were satisfied, very satisfied or completely satisfied (2022/23: 99%).

Amongst many positive testimonials, one client wrote — *"The service was perfect for me. My counsellor was excellent at helping me find my own solutions to the issues I was experiencing. I now feel better placed to deal with any issues that may arise in the future."*

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2024**

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### **Financial review**

Total income received during the year was £257,608 compared with £230,046 in the previous year. The Charity generated a surplus of £15,773 compared to a deficit of £33,611 in the previous year. As a registered charity, Evolve is exempt from Corporation Tax and Income Tax on its charitable activities.

The Trustees have set a budget for 2024/25 that continues on the sound financial footing and expands the charity's activities.

### **Reserve policy**

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue to support those clients with whom its counsellors are already working. The number of sessions this requires is different on a case-by-case basis. The Charity also needs to allow for an orderly curtailment of activities so has designated a fund for this purpose during this year. The estimated free reserves required, on a prudent basis, is £60,000. This policy is reviewed on an annual basis and is based on six months expenditure. £35,000 of this £60,000 has been designated as a commitments reserve by the trustees. This is to provide six months of costs for ongoing counselling for those already being supported by counselling and fixed costs including staff costs in the event of an orderly wind-up of the Charity should this be required.

As of 31 August 2024, the Charity held £67,249 of unrestricted reserves, up from £51,393 in 2022/23 - £35,000 of which is designated by Trustees to cover the costs of ensuring all current clients can receive their full treatment.

### **Risk assessment**

The trustees monitor risks at committee level, as delegated to them and sanctioned by the trustee board, through a risk register. The primary risk for 2024/25 is the need for additional corporate contracts and or private client sessions and to raise the level of additional development support from grants, donations, and sponsorships. This risk is being regularly monitored by both the Finance committee and the board but is also being targeted by the CEO. This will be addressed in the mid- to long- term business plan which is to be discussed and agreed by trustees in the coming year.

### **Future plans**

Evolve is incredibly proud of its heritage, adaptability to change, and is ambitious for its future.

Evolve could not operate without the dedication and commitment of its counselling members, who offer high quality counselling services to the CIOs clients, enabling Evolve to thrive. It is vital that Evolve continues to change and adapt to ensure its services meet the needs of the growing number of people who could benefit from them.

To do this Evolve aims to continue to provide timely and accessible counselling services to those who could benefit from them through:

- Continuously improving its standards and methods of governance;
- Recruiting and developing the best staff to all vital positions of responsibility;
- Seeking the insight of our private and contract clients, and responding to their needs more closely;
- Building a counselling membership that works together and is a proper community;
- Providing more opportunities for volunteers and other supporters to help us and to gain their best rewards from the experience;
- Continuing our efforts to build a stable financial and operational platform from which to launch new initiatives;
- Fostering an innovative and progressive mindset in all our team and amongst those we work with, so as to create the best accessible counselling services to meet future demand.

In 2023/24 the Trustees have renewed our set objectives as in the 'achievements' section in pages above. These are reviewed at each Trustee board meeting, In the coming months, when our stability, staffing objectives, and efficiencies are achieved. Evolve will start in earnest upon its development plan for the next three years, innovating in the ways the public can find and engage with professional mental health counselling.

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2024**

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**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of their constitution. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

A resolution to appoint or re-appoint the independent examiner for the ensuing year will be proposed at the annual general meeting.

Approved by the trustees of the charity on **7 January 2025** and signed on its behalf by:

**Kevin Bottrell**  
Chair

**Independent Examiner's Report to the trustees of the  
EVOLVE COUNSELLING**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 8 to 18.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts 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.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

**K.J. Maggs** B.A., F.C.A.  
Chartered Accountant  
Spalding

Date: **7 January 2025.**

**EVOLVE COUNSELLING**  
**Statement of Financial Activities**  
**for the year ended 31 August 2024**

	Note	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
<b>Income from:</b>					
Donations and legacies	3	1,110	-	1,110	2,041
Charitable activities	4	256,404	-	256,404	227,916
Interest received		94	-	94	89
<b>Total income</b>		<u>257,608</u>	<u>-</u>	<u>257,608</u>	<u>230,046</u>
<b>Expenditure on:</b>					
Fundraising costs		-	-	-	2,975
Charitable activities	5	241,752	83	241,835	260,682
<b>Total expenditure</b>		<u>241,752</u>	<u>83</u>	<u>241,835</u>	<u>263,657</u>
<b>Net income / (expenditure)</b>		15,856	(83)	15,773	(33,611)
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		15,856	(83)	15,773	(33,611)
<b>Reconciliation of funds:</b>					
Total funds brought forward		51,393	2,734	54,127	87,738
<b>Total funds carried forward</b>	12	<u><u>67,249</u></u>	<u><u>2,651</u></u>	<u><u>69,900</u></u>	<u><u>54,127</u></u>

All of the activities of the charity are classed as continuing activities.

The statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

**EVOLVE COUNSELLING****Balance Sheet****At 31 August 2024**

		2024		2023	
	Note	£	£	£	£
<b>Current assets</b>					
Debtors	7	32,101		28,855	
Cash at bank and in hand		64,284		40,527	
		<u>96,385</u>		<u>69,382</u>	
<b>Creditors: Amounts falling due within one year</b>	8	<u>(22,585)</u>		<u>(15,255)</u>	
<b>Net current assets</b>			73,800		54,127
<b>Total assets less current liabilities</b>			<u>73,800</u>		<u>54,127</u>
<b>Provisions for liabilities and charges</b>	10		(3,900)		-
			<u>69,900</u>		<u>54,127</u>
<b>Funds</b>					
Unrestricted	12		67,249		51,393
Restricted	12		2,651		2,734
			<u>69,900</u>		<u>54,127</u>

These financial statements were approved and authorised by the Trustees on **7 January 2025** and are signed on their behalf by:

**Kevin Bottrell**  
Chair

**Matthew Ward**  
Treasurer

The notes on pages 10 to 18 form part of these financial statements.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2024**

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**1. Accounting policies**

**General information and basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention and are presented in sterling which is the functional currency of the charity.

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

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

No amount is included in the financial statements for volunteer time in line with the Statement of Recommended Practice (FRS 102) (SORP).

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

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**1. Accounting policies (continued)**

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following

- costs of raising funds includes costs incurred in raising donation and grant income;
- expenditure on charitable activities includes costs of providing counselling services and core costs; and
- other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Support costs** are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable

**Governance costs** are costs of charitable activities but those which relate to the governance and stewardship of the charity rather than directly to the activities themselves.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Employee benefits**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

**1. Accounting Policies (continued)**

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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 useful economic life used to depreciate tangible fixed assets relates to the expected future performance of the assets acquired and management's estimate of the period over which economic benefit will be derived from the asset.

The residual value of an asset is the estimated fair value of that asset at the end of its useful economic life and therefore is also dependent upon the estimation of that life span.

Historically, changes to the useful economic life and residual values have not had a material impact on the depreciation amount charge to the Statement of Financial Activities.

Cut-off is applied at the year end date. An estimation of income or expenditure applicable to the relevant period must be applied when the receipt or payment relates to a different period to the year

**2. Control relationship**

The charity is controlled by the trustees jointly and no individual can or does exert control over the others.

**3. Income from donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total Funds 2023 £</b>
Donations	1,110	-	1,110	2,041
	<u>1,110</u>	<u>-</u>	<u>1,110</u>	<u>2,041</u>

**4. Income from charitable activities income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total Funds 2023 £</b>
Institutional grants				
Harry Cureton Fund	5,830	-	5,830	-
Membership	1,100	-	1,100	1,340
Counselling (contract)	206,844	-	206,844	165,715
Counselling (private)	40,038	-	40,038	51,779
Contract workshops	2,592	-	2,592	9,082
	<u>256,404</u>	<u>-</u>	<u>256,404</u>	<u>227,916</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

**5. Analysis of total expenditure**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fund raising expenditure</b>				
Fundraising administration	-	-	-	2,975
<b>Direct Charitable Activities expenses</b>				
Clinical contractors fees	99,995	-	99,995	128,734
Other clinical costs	7,495	-	7,495	2,176
Membership costs	2,600	-	2,600	6,670
Room and hall hire	-	-	-	239
Employees	-	-	-	9,849
Administration	2,329	-	2,329	409
	112,419	-	112,419	148,077
<b>Support costs</b>				
Employees	71,179	-	71,179	82,686
Outsourced Finance function	36,517	83	36,600	17,035
Administration:				
Web site and IT costs	6,636	-	6,636	5,205
Other employee expenses	1,584	-	1,584	2,644
Subscriptions	450	-	450	997
Insurance	532	-	532	1,332
General costs	2,709	-	2,709	1,088
Legal and professional fees	7,609	-	7,609	-
Development project	96	-	96	26
Charitylog project	638	-	638	960
	127,950	83	128,033	111,973
<b>Governance costs</b>				
Independent examiner's fees	600	-	600	600
Trustee training and expenses	783	-	783	-
Room Hire	-	-	-	32
	1,383	-	1,383	632
Total expenditure on Charitable Activities	241,752	83	241,835	260,682

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

**6. Staff costs and employee benefits**

The aggregate payroll costs were:	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	67,980	88,138
Social security costs	1,933	3,125
Other pension costs	1,266	1,272
	<u>71,179</u>	<u>92,535</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in either the current or prior year.

The average number of monthly employees was 2.2 (2023 - 3.2). The FTE equivalent number of employees was 1.9 (2023 - 2.2).

No amounts are payable to the trustees in respect of remuneration, benefits in kind or reimbursement of expenses.

**7. Debtors**

	<b>2024</b>	2023
	<b>£</b>	£
Trade debtors	30,975	28,178
Prepayments	1,126	677
	<u>32,101</u>	<u>28,855</u>

**8. Creditors: Amounts falling due within one year**

	<b>2024</b>	2023
	<b>£</b>	£
Trade creditors	11,968	8,117
Taxation and social security	1,081	241
Accrued expenditure	2,066	3,597
Deferred income (see note 9)	7,470	3,300
	<u>22,585</u>	<u>15,255</u>

**9. Deferred income**

	<b>2024</b>	2023
	<b>£</b>	£
Harry Cureton funding for minimal fee sessions	<u>7,470</u>	<u>3,300</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

**10. Provisions for liabilities and charges**

During the year ended 31 March 2024, the charity was required to make a provision for an ongoing employment tribunal case of which the trustees became aware prior to the year end but is due to be settled after the year end. All relevant costs have been provided for in these financial statements.

	<b>2024</b>	2023
	£	£
Provisions made during the year	7,609	-
Payments made against the provision	(3,709)	-
Provided for in the year and balance at 31 August 2024	<u>3,900</u>	<u>-</u>

**11. Payments to trustees**

Trustees can receive re-imbusement of expenses and can also receive payments in respect of the provision of their counselling services for the Charity, but which are not related to their work as Trustees of the Charity. There was no re-imbusement of expenses in the year.

**Provision of counselling services**

	<b>2024</b>	2023
	£	£
Alicia Coates	332	736
Francesca Amor	-	671
	<u>-</u>	<u>671</u>

**12. Statement of funds**

**Movement in resources**

	<b>Balance at</b>				<b>Balance at</b>
	<b>1 Sep 2023</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 Aug 2024</b>
	£	£	£	£	£
<b>Designated funds</b>					
Commitments fund	35,000	-	-	-	35,000
<b>General funds</b>					
Free reserves	16,393	257,608	(241,752)	-	32,249
<b>Total unrestricted funds</b>	<u>51,393</u>	<u>257,608</u>	<u>(241,752)</u>	<u>-</u>	<u>67,249</u>
<b>Restricted funds</b>					
Harry Cureton Fund	83	-	(83)	-	-
Mrs Smith & Mount Trust	1,757	-	-	-	1,757
Peterborough Think Communities	894	-	-	-	894
<b>Total restricted funds</b>	<u>2,734</u>	<u>-</u>	<u>(83)</u>	<u>-</u>	<u>2,651</u>
<b>Total funds</b>	<u>54,127</u>	<u>257,608</u>	<u>(241,835)</u>	<u>-</u>	<u>69,900</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

**12. Statement of funds (continued)**

**Analysis of net assets**

	<b>Bank £</b>	<b>Other net assets £</b>	<b>Total £</b>
<b>Designated funds</b>			
Commitments fund	35,000	-	35,000
<b>General funds</b>	-		
Free reserves	26,633	5,616	32,249
<b>Total unrestricted funds</b>	61,633	5,616	67,249
<b>Restricted funds</b>			
Mrs Smith & Mount Trust	1,757	-	1,757
Peterborough Think Communities	894	-	894
<b>Total restricted funds</b>	2,651	-	2,651
<b>Total funds</b>	64,284	5,616	69,900

**13. Fund descriptions**

**Restricted funds:**

**Harry Cureton Fund** — to provide subsidised counselling to adults in Peterborough. This fund has been re-addressed by the trustees because the clauses included in the agreement relate to providing a specific number of sessions which are the charity's main objects. It had been treated as deferred income and released based on sessions held during the year. £500 of this does relate to reporting and is therefore for specific purposes. This is allocated on the same basis as the sessions.

**Mrs Smith & Mount Trust** — grant to provide subsidised counselling to refugees or asylum seekers in the local community.

**Peterborough Think Communities** — grant to deliver online and in person counselling workshops on developing resilience in the areas of Millfield, Orton and Paston in Peterborough.

**Designated reserves:**

**Collaboration project** — funds set aside by trustees to fund charity partnerships and provision of counselling sessions and mental health training to the staff and service users of those charities.

**Development fund** — designated for the investment in new systems and projects as set out in the strategic plan.

**Commitments fund** — funds estimated to be sufficient to complete all therapy for clients should there be a need to close the Charity.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

**14. Fund comparatives**

	<b>2023</b>		<b>Total Funds</b>		
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>			
	<b>£</b>	<b>£</b>	<b>£</b>		
<b>Income from:</b>					
Donations and legacies	2,041	-	2,041		
Charitable activities	227,916	-	227,916		
Interest received	89	-	89		
<b>Total income</b>	<u>230,046</u>	<u>-</u>	<u>230,046</u>		
<b>Expenditure on:</b>					
Fundraising costs	2,975	-	2,975		
Charitable activities	255,066	5,616	260,682		
<b>Total expenditure</b>	<u>258,041</u>	<u>5,616</u>	<u>263,657</u>		
<b>Net income</b>	<u>(27,995)</u>	<u>(5,616)</u>	<u>(33,611)</u>		
<b>Movement in resources</b>					
	<b>Balance at</b>			<b>Valuation/</b>	<b>Balance at</b>
	<b>1 Sep 2022</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 Aug 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated funds</b>					
Commitments fund	35,000	-	-	-	35,000
<b>General funds</b>					
Free reserves	29,563	230,046	(258,041)	14,825	16,393
<b>Total unrestricted funds</b>	<u>64,563</u>	<u>230,046</u>	<u>(258,041)</u>	<u>14,825</u>	<u>51,393</u>
<b>Restricted funds</b>					
Harry Cureton Fund	15,340	-	(417)	(14,840)	83
Mrs Smith & Mount Trust	3,000	-	(1,243)	-	1,757
Peterborough Think Communities	4,335	-	(3,441)	-	894
Tesco Community Grant	500	-	(515)	15	-
<b>Total restricted funds</b>	<u>23,175</u>	<u>-</u>	<u>(5,616)</u>	<u>(14,825)</u>	<u>2,734</u>
<b>Total funds</b>	<u>87,738</u>	<u>230,046</u>	<u>(263,657)</u>	<u>-</u>	<u>54,127</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2024**

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**14. Fund comparatives (continued)**

**Analysis of net assets**

	<b>Bank £</b>	<b>Other net assets £</b>	<b>Total £</b>
<b>Designated funds</b>			
Commitments fund	35,000	-	35,000
<b>General funds</b>			
General fund	2,793	13,600	16,393
Total unrestricted funds	37,813	13,580	51,393
<b>Restricted funds</b>			
Harry Cureton Fund	83	-	83
Mrs Smith & Mount Trust	1,737	20	1,757
Peterborough Think Communities	894	-	894
Total restricted funds	2,714	20	2,734
Total funds	40,527	13,600	54,127

**Evolve Counselling**

England & Wales - Charity number 1181861

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# Accounts

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**EVOLVE COUNSELLING**

**Unaudited Financial Statements**

**for the year ended**

**31 August 2023**



**EVOLVE COUNSELLING**  
**Index**  
**for the year ended 31 August 2023**

---

Legal and Administrative Information	1
Trustees' Annual Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 18

**EVOLVE COUNSELLING**  
**Legal and Administrative Information**  
**Charity Registered Number 1181861**

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<b>Trustees</b>	Dr John May	Chair
	Francesca Amor	Counselling member
	Nicki Mawby	
	Alicia Coates	Counselling member
	Nicole Horst	
	Heather Robbie	Counselling member. Appointed 10 December 2022; Resigned 16 June 2023
	Julie Wood	Appointed 10 December 2022; Resigned 16 June 2023
<b>Chief executive officer</b>	Lynette Hurren	Resigned 14 July 2023
	Gordon Ackroyd	Appointed 1 September 2023
<b>Registered office</b>	C/o Bulley Davey 6 North Street Oundle Peterborough PE8 4AL	
<b>Bankers</b>	Charities Aid Foundation (CAF) Bank CAF Bank Limited 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ	
<b>Independent examiner</b>	K.J. Maggs F.C.A. Hoekman Way Spalding PE11 3HE	

**EVOLVE COUNSELLING**  
**Trustees' Annual Report**  
**for the year ended 31 August 2023**

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The trustees present their report and the financial statements of the charity for the year ended 31 August 2023. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS102).

### **Structure, governance and management**

#### **Structure**

By way of background, Evolve Counselling, is registered as a Charitable Incorporated Organisation (CIO) with charity number 1181861.

By way of background, Evolve Counselling, was originally formed in 1978 as a company limited by guarantee and became a registered charity on 15 March 1996 with registered charity number 1053794. On 4 February 2019, the assets of this charity were transferred to the CIO and the charity continued to operate seamlessly through the transition, albeit under its new constitution. The Charity changed its name from Cambridgeshire Consultancy in Counselling (CCC) on 1 March 2021. The Charity is an organisational member of the British Association of Counselling and Psychotherapy (BACP).

Evolve is a membership organisation. Membership of the CIO is restricted to trustees and members; the latter being persons who have applied and been appraised as having sufficient training, personal therapy and experience to provide counselling to the Charity's clients. In accordance with the constitution, members are entitled to appoint and remove trustees, receive the annual accounts and vote on any proposed amendment to the constitution.

The Charity delivers high quality counselling through its counsellor members. The Charity's areas of operation include Cambridgeshire, Peterborough, South Lincolnshire, Rutland, Northamptonshire, Hertfordshire, Bedfordshire, Norfolk and Suffolk.

Counselling services to individuals aged over 18 years of age, and mental health training and awareness sessions are provided to organisations on a contractual basis. The latter clients include NHS trusts, not-for-profit organisations, local councils, and corporates of all sizes. The surplus from these contracted services allows the Charity to support those who could benefit from counselling but cannot afford the cost of fees charged by counsellors in private practice or wait for NHS care. Counselling sessions for fee-paying clients are provided on a sliding fee scale, based on client income.

Evolve could not operate without the dedication and commitment of its counselling members, who offer counselling services to the Charity's clients at counselling payment rates lower than they could achieve in private practice; and the Trustees extend their gratitude to all members for the commitment they make to supporting the Charity's clients. As a membership Charity, members' views are sought in the running of the Charity, with relevant engagement when key strategic decisions are being taken.

#### **Governance**

The Trustees manage the affairs of the Charity, and those who held office during the year are listed on Page 2. The Charity's constitution requires a minimum of three and a maximum of ten trustees. At each Annual General Meeting, one third of the trustees must retire and can stand for re-election twice. The Trustees have continued to meet remotely. They have been particular in their diligence on monitoring the financial impact on the charity and the clinical implications for counsellors and clients, ensuring the safety for all concerned and that work has been undertaken ethically in line with British Association for Counselling and Psychotherapy (BACP) standards.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2023**

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***Our Vision***

A world where all those who could benefit from counselling services have the opportunity to access them, at a time when they need them, whatever their financial means.

***Our Purpose***

To advance the wellbeing of individuals wishing to access support through counselling services, to advance the development of counselling professionals and to advance the awareness of the general public about mental health and the benefits of talking therapies.

***Our Mission***

We provide a broad range of counselling services to those aged 18+ and a community for counsellors to provide their services and access support and training.

***Our Values***

We are proud of our organisation's heritage and our membership. Our values are at the heart of what we do and how we work to create a better future.

***People —***

- ***clients*** — putting clients' interests and needs at the centre of everything we do,
- ***counsellors*** — providing a community for counsellors to develop and support each other, working together to provide a high-quality service to clients,
- ***community*** — working in collaboration with others for the benefit of local communities.

***Principles —***

- ***equality*** — enabling equal access to service for clients and equal development opportunity for members, showing respect for all as individuals, empowering people to make choices for their lives,
- ***empathy*** — championing the wellbeing of individuals and treating everyone with kindness, compassion, and dignity.

***Professionalism — providing a high-quality, affordable, and accessible counselling service, respecting every individual's right to privacy and confidentiality***

- ***integrity*** — working honestly, openly and with respect,
- ***accountability*** — being fully accountable for all aspects of our service.

***Management***

The Trustees are supported by a full-time Chief Executive Officer (CEO) (the position was renamed from Director in February 2023), a part-time Clinical Services Manager (CSM) and a part-time Administrator. The part-time Business Development Manager (BDM) resigned and left at the end of April 2023; and will not be replaced for the time being. One CSM left in January 2023, following by a further CSM in June 2023. Two part-time CSMs left during the year; and the staff team have been assisted by two contract CSMs on a job-share basis since June 2023. A part-time Interim Chief Executive Officer (CEO) has been in place since the resignation and departure of the permanent CEO in July 2023.

The Trustees would like to formally thank Heather Knapp (BDM) for her hard work and commitment over many years to extending Evolve's reach and managing key organisational client relationships. We sent best wishes to Lynette Hurren who left us in July after a short time as CEO; and appreciation to Naomi Butters for her assistance in preparing and submitting funding bids during the period December 2022 to April 2023. We also extend thanks to Heather Robbie who as CSM from May 2022 to January 2023, focussed on recruitment as well as offering essential training to our existing counsellors, and also stepped in as Interim CEO. Lastly, we greatly appreciate the professional human resources support provided to us by Nicki Mawby and her HR Your Business Matters team.

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2023**

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***Management (continued)***

Recruitment of a new permanent CEO has been successful, with a new permanent incumbent joining us in September 2023.

Recruitment of a permanent CSM is planned to commence in September 2023.

**Activities, achievements and performance**

***Activities***

2022/23 has seen demand for counselling from organisational clients remain broadly at the same level as 2021/23. Fee-paying client session numbers have reduced year-on-year, largely because of the Charity implementing a minimum fee of £30 from 1 January 2023 for clients who are not eligible to session fee subsidies.

The Charity has continued to deliver mental health awareness training as well as support to local as well as out-of-area organisations through the delivery of critical incident support, supervision, reflective practice and support groups.

Fifteen new counselling members joined and eight left the Charity during the year. Eight have ended their membership of the Charity as at 31 August 2023. We start the new membership year on 1 September 2023 with forty-nine registered counsellor members.

***Achievements***

New counselling service agreements were signed with eight organisations.

Continuous Personal Development (CPD) has been provided free-of-charge to counselling members on "Time-Limited Therapy" and "Working Endings", enhancing counsellor skills in supporting our clients. Our CPD schedule is also open to external counsellors, space permitting.

The Trustees had set objectives for the year, as follows:

- To continue to review the charitable impact of Evolve, adapt to changing client needs and ensure it has the appropriate data to monitor the reach and success of its activities,
- To continue to review the diversification of income through fundraising and other counselling and related service opportunities, to ensure the longer-term financial viability of the Charity. Whilst the Charity has been successful in achieving funding to support counselling and related activities in Peterborough, funding should be sought to reach other areas of need in our community as well as assistance with core costs,
- To raise the profile of Evolve by implementing a new website; as well as developing and implementing a marketing strategy to increase our profile across our community and further develop partnership opportunities,
- To ensure that the rewards offered to counselling members are appropriate and affordable, through ongoing consultation with counsellor members, including but not exclusively on pay strategy,
- To continue to work on its project of continuous improvement and policy review, including the reorganisation of new client enquiry handling, eliminating separate enquiry handlers for each of Huntingdon/Cambridge and Peterborough. We envisage that this will deliver productivity improvements, telecommunications cost reductions as well as speedier handling of new client enquiries. Further efficiency and/or service improvement opportunities should be sought on an ongoing basis,
- Recruit a new Chief Executive Officer (CEO) to be the external face of, and lead, the Charity in delivery of our strategic objectives.

Evolve has continued to provide remote (telephone and video) as well as face to face counselling support to clients. In the year, we:

- Allocated 697 clients to counsellors for support.
- Offered 2,477 counselling sessions to employees of organisations with whom we hold contracts for counselling provision (2,385 sessions in 2021/22).
- Arranged 3,082 counselling sessions with fee-paying private clients. (3,452 in 2021/22).

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2023**

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***Achievements (continued)***

Of the client feedback forms that were received from clients, 99% of responses were satisfied, very satisfied or completely satisfied (2022/23: 99%).

One client wrote —" *I have, thanks to my counsellor, been able to explore different perspectives regarding my own self-worth and importance. I also feel I have new tools and approaches to explore that will hopefully give me better balance going forward.*"

**Financial review**

Total income received during the year was £230,046 compared with £254,260 in the previous year. The Charity generated a deficit of £33,611 compared to a deficit of £30,965 in the previous year. As a registered charity, Evolve is exempt from Corporation Tax and Income Tax on its charitable activities.

**Reserve policy**

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue to support those clients with whom its counsellors are already working. The number of sessions this requires is different on a case-by-case basis. The Charity also needs to allow for an orderly curtailment of activities so has designated a fund for this purpose during this year. The estimated free reserves required, on a prudent basis, is £60,000. This policy is reviewed on an annual basis and is based on six months expenditure. £35,000 of this £60,000 has been designated as a commitments reserve by the trustees. This is to provide six months of costs for ongoing counselling for those already being supported by counselling and fixed costs including staff costs in the event of an orderly wind-up of the Charity should this be required.

As of 31 August 2023, the Charity held £51,393 of unrestricted reserves, £35,000 of which is designated by Trustees to cover the costs of ensuring all current clients can receive their full treatment.

**Risk assessment**

The trustees monitor risks at each meeting. The primary risk for 2023/24 is the need for additional corporate contracts or additional income from grants and trusts. This risk is being regularly monitored both by the board but is being targeted by the Director and the staff team. This will be addressed in the fundraising and marketing plan to be discussed and agreed by trustees.

**Future plans**

Evolve is incredibly proud of its heritage, adaptability to change, and ambitious for its future.

Evolve could not operate without the dedication and commitment of its counselling members, who offer high quality counselling services to the Charity's clients, and enable the Charity to continue to thrive, but it is vital that Evolve continues to change and adapt to ensure its services meet the needs of the growing number of people who could benefit from them.

To do this Evolve aims to continue to provide timely and accessible counselling services to those who could benefit from them through:

- increasing our fundraising activity, to include grants and major donors,
- extending awareness of the Charity's services through effective marketing, including the social media presence,
- maintaining an appropriate number of experienced and skilled counsellors to meet demand from clients for counselling sessions,
- strengthening ties with other charities and the local business community,
- continuing to raise awareness of mental wellbeing and the benefit of talking therapies so that more people can be signposted to the support and advice they need through delivery of training and workshops to local organisations as well as to members of the public.

**EVOLVE COUNSELLING**  
**Trustees' Annual Report (continued)**  
**for the year ended 31 August 2023**

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**Future plans (continued)**

In 2023/24 the Trustees have set objectives as follows:

- To continue to review the charitable impact of Evolve, adapt to changing client needs and ensure it has the appropriate data to monitor the reach and success of its activities.
- To continue to review the diversification of income through fundraising and other counselling and related service opportunities, to ensure the longer-term financial viability of the Charity. Whilst the Charity has been successful in achieving funding to support counselling and related activities in Peterborough, funding should be sought to reach other areas of need in our community as well as assistance with core costs.
- To raise the profile of Evolve by developing and implementing a marketing strategy to increase our profile across our community and further develop partnership opportunities.
- Recruit a new CEO to be the external face of, and lead, the Charity in delivery of our strategic objectives.

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of their constitution. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

A resolution to re-appoint Mr K J Maggs as independent examiner for the ensuing year will be proposed at the annual general meeting.

Approved by the trustees of the charity on **20 November 2023** and signed on its behalf by:

**Dr John May**  
Chair

## **Independent Examiner's Report to the trustees of the EVOLVE COUNSELLING**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 8 to 18.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts 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.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

**K.J. Maggs** B.A., F.C.A.  
Chartered Accountant  
Spalding

Date: **20 November 2023.**

**EVOLVE COUNSELLING**  
**Statement of Financial Activities**  
**for the year ended 31 August 2023**

		<b>2023</b>		2022
	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
				<b>Total Funds £</b>
<b>Income from:</b>				
Donations and legacies	<b>3</b>	2,041	-	2,041
Charitable activities	<b>4</b>	227,916	-	227,916
Fundraising	<b>5</b>	-	-	25,620
Interest received		89	-	192
<b>Total income</b>		<u>230,046</u>	<u>-</u>	<u>230,046</u>
<b>Expenditure on:</b>				
Fundraising costs		2,975	-	-
Charitable activities	<b>6</b>	255,066	5,616	285,225
<b>Total expenditure</b>		<u>258,041</u>	<u>5,616</u>	<u>263,657</u>
<b>Net expenditure</b>		(27,995)	(5,616)	(33,611)
<b>Transfers between funds</b>	<b>13</b>	14,825	(14,825)	-
<b>Net movement in funds</b>		<u>(13,170)</u>	<u>(20,441)</u>	<u>(30,965)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		64,563	23,175	87,738
<b>Total funds carried forward</b>	<b>13</b>	<u>51,393</u>	<u>2,734</u>	<u>54,127</u>

All of the activities of the charity are classed as continuing activities.

The statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

**EVOLVE COUNSELLING**

**Balance Sheet**

**At 31 August 2023**

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8	-		-	
Investments	8	-		-	
		<hr/>		<hr/>	
			-		-
<b>Current assets</b>					
Debtors	9	28,855		32,585	
Cash at bank and in hand		40,527		67,968	
		<hr/>		<hr/>	
		69,382		100,553	
<b>Creditors: Amounts falling due within one year</b>	10	(15,255)		(12,815)	
		<hr/>		<hr/>	
<b>Net current assets</b>			54,127		87,738
<b>Total assets less current liabilities</b>			<hr/>	<hr/>	<hr/>
			54,127		87,738
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>					
Unrestricted	13		51,393		64,563
Restricted	13		2,734		23,175
			<hr/>		<hr/>
			54,127		87,738
			<hr/> <hr/>		<hr/> <hr/>

These financial statements were approved and authorised by the Trustees on **20 November 2023** and are signed on their behalf by:

**Dr John May**  
Chair

The notes on pages 10 to 18 form part of these financial statements.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2023**

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**1. Accounting policies**

**General information and basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention and are presented in sterling which is the functional currency of the charity.

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

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

No amount is included in the financial statements for volunteer time in line with the Statement of Recommended Practice (FRS 102) (SORP).

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

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**1. Accounting policies (continued)**

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following

- costs of raising funds includes costs incurred in raising donation and grant income;
- expenditure on charitable activities includes costs of providing counselling services and core costs; and
- other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Support costs** are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable

**Governance costs** are costs of charitable activities but those which relate to the governance and stewardship of the charity rather than directly to the activities themselves.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Employee benefits**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**1. Accounting Policies (continued)**

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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 useful economic life used to depreciate tangible fixed assets relates to the expected future performance of the assets acquired and management's estimate of the period over which economic benefit will be derived from the asset.

The residual value of an asset is the estimated fair value of that asset at the end of its useful economic life and therefore is also dependent upon the estimation of that life span.

Historically, changes to the useful economic life and residual values have not had a material impact on the depreciation amount charge to the Statement of Financial Activities.

Cut-off is applied at the year end date. An estimation of income or expenditure applicable to the relevant period must be applied when the receipt or payment relates to a different period to the year

**2. Control relationship**

The charity is controlled by the trustees jointly and no individual can or does exert control over the others.

**3. Income from donations and grants**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total Funds 2022 £</b>
Donations	541	-	541	248
Institutional grants	1,500	-	1,500	-
	<u>2,041</u>	<u>-</u>	<u>2,041</u>	<u>248</u>

**4. Income from charitable activities income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total Funds 2022 £</b>
Membership	1,340	-	1,340	1,240
Counselling (contract)	165,715	-	165,715	150,404
Counselling (private)	51,779	-	51,779	68,386
Counselling training	-	-	-	1,055
Contract workshops	9,082	-	9,082	7,115
	<u>227,916</u>	<u>-</u>	<u>227,916</u>	<u>228,200</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**5. Fundraising income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total Funds 2022 £</b>
Harry Cureton Fund	-	-	-	17,300
Mrs Smith & Mount Trust	-	-	-	3,000
Peterborough Think Communities	-	-	-	4,820
Tesco Community Grant	-	-	-	500
	-	-	-	25,620

**6. Analysis of total expenditure**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Direct Charitable Activities expenses</b>				
Clinical contractors fees	125,688	3,046	128,734	151,623
Other clinical costs	2,176	-	2,176	11,984
Membership costs	6,670	-	6,670	3,484
Room and hall hire	-	239	239	-
Employees	9,849	-	9,849	17,451
Administration	409	-	409	931
	144,792	3,285	148,077	185,473
<b>Support costs</b>				
Employees	81,386	1,300	82,686	71,558
Outsourced Finance function	16,618	417	17,035	11,383
Administration:				
Web site and IT costs	5,205		5,205	5,848
Other employee expenses	2,644		2,644	1,568
Subscriptions	997		997	712
Insurance	1,332		1,332	1,135
General costs	1,088	-	1,088	2,021
Development project	26		26	96
Charitylog project	960		960	4,549
	110,256	1,717	111,973	98,870
<b>Governance costs</b>				
Independent examiner's fees	600	-	600	720
Other accountancy costs	-	-		120
Room Hire	32		32	42
	632	-	632	882
Allocation of overheads as agreed by funders	(614)	614	-	-
<b>Total expenditure on Charitable Activities</b>	<b>255,066</b>	<b>5,616</b>	<b>260,682</b>	<b>285,225</b>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**7. Staff costs and employee benefits**

The aggregate payroll costs were:	<b>2023</b>	2022
	£	£
Wages and salaries	88,138	85,482
Social security costs	3,125	3,527
Other pension costs	1,272	-
	<u>92,535</u>	<u>89,009</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 in either the current or prior year.

The average number of monthly employees was 3.2 (2022 - 3.6). The FTE equivalent number of employees was 2.2 (2022 - 2.3).

No amounts are payable to the trustees in respect of remuneration, benefits in kind or reimbursement of expenses.

**9. Debtors**

	<b>2023</b>	2022
	£	£
Trade debtors	28,178	31,494
Prepayments	677	352
Taxation and social security	-	739
	<u>28,855</u>	<u>32,585</u>

**10. Creditors: Amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Trade creditors	8,117	12,095
Taxation and social security	241	-
Accrued expenditure	3,597	720
Deferred income (see note 11)	3,300	-
	<u>15,255</u>	<u>12,815</u>

**11. Provisions for liabilities and charges**

	<b>2023</b>	2022
	£	£
Harry Cureton funding for minimal fee sessions	<u>3,300</u>	<u>-</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**12. Payments to trustees**

Trustees can receive re-imbusement of expenses and can also receive payments in respect of the provision of their counselling services for the Charity, but which are not related to their work as Trustees of the Charity. There was no re-imbusement of expenses in the year.

**Provision of counselling services**

	<b>2023</b>	2022
	£	£
Alicia Coates	736	570
Francesca Amor	671	475
Catherine Drury	-	1,119
	<u>          </u>	<u>          </u>

**13. Statement of funds**

**Movement in resources**

	<b>Balance at</b>				<b>Balance at</b>
	<b>1 Sep 2022</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 Aug 2023</b>
	£	£	£	£	£
<b>Designated funds</b>					
Commitments fund	35,000	-	-	-	35,000
<b>General funds</b>					
Free reserves	29,563	230,046	(258,041)	14,825	16,393
<b>Total unrestricted funds</b>	<u>64,563</u>	<u>230,046</u>	<u>(258,041)</u>	<u>14,825</u>	<u>51,393</u>
<b>Restricted funds</b>					
Harry Cureton Fund	15,340	-	(417)	(14,840)	83
Mrs Smith & Mount Trust	3,000	-	(1,243)	-	1,757
Peterborough Think Communities	4,335	-	(3,441)	-	894
Tesco Community Grant	500	-	(515)	15	-
<b>Total restricted funds</b>	<u>23,175</u>	<u>-</u>	<u>(5,616)</u>	<u>(14,825)</u>	<u>2,734</u>
<b>Total funds</b>	<u>87,738</u>	<u>230,046</u>	<u>(263,657)</u>	<u>-</u>	<u>54,127</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**13. Statement of funds (continued)**

**Analysis of net assets**

	<b>Bank £</b>	<b>Other net assets £</b>	<b>Total £</b>
<b>Designated funds</b>			
Commitments fund	35,000	-	35,000
<b>General funds</b>	-		
Free reserves	2,793	13,600	16,393
<b>Total unrestricted funds</b>	37,793	13,600	51,393
<b>Restricted funds</b>			
Harry Cureton Fund	83	-	83
Mrs Smith & Mount Trust	1,757	-	1,757
Peterborough Think Communities	894	-	894
<b>Total restricted funds</b>	2,734	-	2,734
<b>Total funds</b>	40,527	13,600	54,127

**14. Fund descriptions**

**Restricted funds:**

**Harry Cureton Fund** — to provide subsidised counselling to adults in Peterborough. This fund has been re-addressed by the trustees because the clauses included in the agreement relate to providing a specific number of sessions which are the charity's main objects. It had been treated as deferred income and released based on sessions held during the year. £500 of this does relate to reporting and is therefore for specific purposes. This is allocated on the same basis as the sessions.

**Mrs Smith & Mount Trust** — grant to provide subsidised counselling to refugees or asylum seekers in the local community.

**Peterborough Think Communities** — grant to deliver online and in person counselling workshops on developing resilience in the areas of Millfield, Orton and Paston in Peterborough.

**Tesco Community Grant** — grant to provide subsidised counselling to elderly individuals, or those in or previously in the armed forces, residing in Peterborough.

**Designated reserves:**

**Collaboration project** — funds set aside by trustees to fund charity partnerships and provision of counselling sessions and mental health training to the staff and service users of those charities.

**Development fund** — designated for the investment in new systems and projects as set out in the strategic plan.

**Commitments fund** — funds estimated to be sufficient to complete all therapy for clients should there be a need to close the Charity.

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**15. Fund comparatives**

	<b>2022</b>		
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b>Income from:</b>			
Donations and legacies	248	-	248
Charitable activities	228,200	-	228,200
Fundraising	-	25,620	25,620
Interest received	192	-	192
<b>Total income</b>	<u>228,640</u>	<u>25,620</u>	<u>254,260</u>
<b>Expenditure on:</b>			
Charitable activities	282,780	2,445	285,225
<b>Total expenditure</b>	<u>282,780</u>	<u>2,445</u>	<u>285,225</u>
<b>Net income</b>	<u>(54,140)</u>	<u>23,175</u>	<u>(30,965)</u>

**Movement in resources**

	<b>Balance at 1 Sep 2021 £</b>	<b>Incoming £</b>	<b>Outgoing £</b>	<b>Valuation/ Transfers £</b>	<b>Balance at 31 Aug 2022 £</b>
<b>Designated funds</b>					
Collaboration project	359	-	-	(359)	-
Development fund	379	-	(96)	(283)	-
Commitments fund	35,000	-	-	-	35,000
	<u>35,738</u>	<u>-</u>	<u>(96)</u>	<u>(642)</u>	<u>35,000</u>
<b>General funds</b>					
Free reserves	82,965	228,640	(282,684)	642	29,563
<b>Total unrestricted funds</b>	<u>118,703</u>	<u>228,640</u>	<u>(282,780)</u>	<u>-</u>	<u>64,563</u>
<b>Restricted funds</b>					
Harry Cureton Fund	-	17,300	(1,960)	-	15,340
Mrs Smith & Mount Trust	-	3,000	-	-	3,000
Peterborough Think Communities	-	4,820	(485)	-	4,335
Tesco Community Grant	-	500	-	-	500
<b>Total restricted funds</b>	<u>-</u>	<u>25,620</u>	<u>(2,445)</u>	<u>-</u>	<u>23,175</u>
<b>Total funds</b>	<u>118,703</u>	<u>254,260</u>	<u>(285,225)</u>	<u>-</u>	<u>87,738</u>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31 August 2023**

**15. Fund comparatives (continued)**

**Analysis of net assets**

	<b>Bank £</b>	<b>Other net assets £</b>	<b>Total £</b>
<b>Designated funds</b>			
Collaboration project	-	-	-
Development fund	-	-	-
Commitments fund	35,000	-	35,000
	<u>35,000</u>	<u>-</u>	<u>35,000</u>
<b>General funds</b>			
General fund	-	29,563	29,563
Total unrestricted funds	<u>44,793</u>	<u>19,770</u>	<u>64,563</u>
<b>Restricted funds</b>			
Harry Cureton Fund	15,340	-	15,340
Mrs Smith & Mount Trust	3,000	-	3,000
Peterborough Think Communities	4,335	-	4,335
Tesco Community Grant	500	-	500
Total restricted funds	<u>23,175</u>	<u>-</u>	<u>23,175</u>
Total funds	<u><u>67,968</u></u>	<u><u>19,770</u></u>	<u><u>87,738</u></u>

**Evolve Counselling**

England & Wales - Charity number 1181861

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# Accounts

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**Evolve Counselling**  
**Annual Report and Financial Statements**  
**for the year ended**  
**31 August 2022**

**REGISTERED CHARITY NUMBER 1181861**

**EVOLVE COUNSELLING**  
**Charity Information**

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<b>Trustees</b>	Dr John May – Chair Francesca Amor (Counselling member) Nicki Mawby Alicia Coates (Counselling member) <i>appointed 16/10/2021</i> Nicole Horst – <i>appointed 16/10/2021</i> Catherine Drury (Counselling member) <i>resigned 2/12/2021</i> Gary Elsley – <i>resigned 31/1/2022</i> Bruna Menegatti <i>-appointed 29/1/2022, resigned 18/8/2022</i>
<b>Director</b>	Stephen Wright - <i>resigned 14<sup>th</sup> April 2022</i>
<b>Registered charity number (CIO)</b>	1181861
<b>Registered office</b>	c/o Bulley Davey 6 North Street Oundle Peterborough PE8 4AL
<b>Independent examiner</b>	K. J. Maggs FCA Moore Thompson Bank House Broad Street Spalding Lincolnshire PE11 1TB
<b>Bankers</b>	Charities Aid Foundation (CAF) Bank 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ

EVOLVE COUNSELLING  
Index

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	Page reference
Charity information	2
Trustees' report	4-10
Independent examiners' report	11
Statement of financial activity	12
Balance sheet	13
Notes to the financial statements	14-20

The Trustees present their report and the financial statements of Evolve Counselling for the year ended 31 August 2022. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS102).

## Structure, governance and management

### *Structure*

By way of background, Evolve Counselling, is registered as a Charitable Incorporated Organisation (CIO) with charity number 1181861. The Charity was originally formed in 1978 and became a registered charity on 15 March 1996 with registered charity number 1053794. On 4 February 2019, the assets of this charity were transferred to the CIO and the charity continued to operate seamlessly through the transition, albeit under its new constitution. The Charity changed its name from Cambridgeshire Consultancy in Counselling (CCC) on 1 March 2021. The Charity is an organisational member of the British Association of Counselling and Psychotherapy (BACP).

Evolve is a membership organisation. Membership of the CIO is restricted to trustees and members; the latter being persons who have applied and been appraised as having sufficient training, personal therapy and experience to provide counselling to the Charity's clients. In accordance with the constitution, members are entitled to appoint and remove trustees, receive the annual accounts and vote on any proposed amendment to the constitution.

The Charity delivers high quality counselling through its counsellor members. The Charity's areas of operation include Cambridgeshire, Peterborough, South Lincolnshire, Rutland, Northamptonshire, Hertfordshire, Bedfordshire, Norfolk and Suffolk.

Counselling services to individuals aged over 18 years of age, and mental health training and awareness sessions are provided to organisations on a contractual basis. The latter clients include NHS trusts, not-for-profit organisations, local councils, and corporates of all sizes. The surplus from these contracted services allows the Charity to support those who could benefit from counselling but cannot afford the cost of fees charged by counsellors in private practice or wait for NHS care. Counselling sessions for fee-paying clients are provided on a sliding fee scale, based on client income.

Evolve could not operate without the dedication and commitment of its counselling members, who offer counselling services to the Charity's clients at counselling payment rates lower than they could achieve in private practice; and the Trustees extend their gratitude to all members for the commitment they make to supporting the Charity's clients. As a membership Charity, members' views are sought in the running of the Charity, with relevant engagement when key strategic decisions are being taken.

### *Governance*

The Trustees manage the affairs of the Charity, and those who held office during the year are listed on Page 2. The Charity's constitution requires a minimum of three and a maximum of ten trustees. At each Annual General Meeting, one third of the trustees must retire and can stand for re-election twice. The Trustees have continued to meet remotely. They have been particular in their diligence on monitoring the financial impact on the charity and the clinical implications for counsellors and clients, ensuring the safety for all concerned and that work has been undertaken ethically in line with British Association for Counselling and Psychotherapy (BACP) standards.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

### *Our Vision*

A world where all those who could benefit from counselling services have the opportunity to access them, at a time when they need them, whatever their financial means.

### *Our Purpose*

To advance the wellbeing of individuals wishing to access support through counselling services, to advance the development of counselling professionals and to advance the awareness of the general public about mental health and the benefits of talking therapies.

### *Our Mission*

We provide a broad range of counselling services to those aged 18+ and a community for counsellors to provide their services and access support and training.

### *Our Values*

We are proud of our organisation's heritage and our membership. Our values are at the heart of what we do and how we work to create a better future.

#### ***People – promoting a culture of warmth and belonging where everyone is welcome***

- clients – putting clients' interests and needs at the centre of everything we do
- counsellors – providing a community for counsellors to develop and support each other, working together to provide a high-quality service to clients
- community – working in collaboration with others for the benefit of local communities

#### ***Principles – upholding the highest standards of counselling ethics***

- equality – enabling equal access to service for clients and equal development opportunity for members, showing respect for all as individuals, empowering people to make choices for their lives
- empathy – championing the wellbeing of individuals and treating everyone with kindness, compassion, and dignity

#### ***Professionalism – providing a high-quality, affordable, and accessible counselling service, respecting every individual's right to privacy and confidentiality***

- integrity – working honestly, openly and with respect
- accountability – being fully accountable for all aspects of our service

### *Management*

The Trustees are supported by a Director and a staff team comprising a part-time Business Development Manager (BDM), a part-time Clinical Services Manager (CSM) and a full-time Administrator. The staff team have been assisted by two contract staff - a Deputy Clinical Services Manager who provides ad-hoc-hoc cover and support to the CSM and a Project Manager who has provided assistance with the implementation of new client management systems and well as in preparing funding bids. The latter role ceased during this financial year.

During the year, the Director (Stephen Wright) and the CSM (Tina Williams) resigned. The Trustees would like to formally thank Stephen and Tina for their hard work during a year of much change for the Charity. During the year, Stephen focussed on supporting the staff team to seek out funding opportunities as well as procuring the redesign of the existing Evolve website. Tina continued to recruit new members into the Evolve community and provide clinical guidance to counsellors in relation to their work with Evolve clients. Both Stephen and Tina co-ordinated the implementation of changes to the Evolve service- offering to fee-paying clients, that involved a transition from open-ended counselling to a time-limited service, with the possibility of continuing to support clients for up to two years if clinically needed. This transition involved significant change for both existing clients and counsellors.

Heather Robbie took over as CSM in May 2022, with a focus on recruitment and induction of new members, providing ongoing clinical guidance to members, as well as streamlining operational processes, identifying members' training needs around the new service model and assisting the BDM with new business opportunities.

Despite five counsellors leaving during the year, we ended the year with forty-eight counsellor members. This represents a net increase of five members year-on-year.

The Charity has been unsuccessful in appointing a new Director during the year and anticipates making an appointment in the early part of 2022/23. Heather Robbie has been appointed Interim Director from 1<sup>st</sup> September 2022, although has provided support in the role during August 2022.

### *Activities, achievements and performance*

#### *Activities*

2021/22 continued to be a year of adjustment for the Charity as the country and community emerged from the COVID pandemic into a "new normal" with continuing demand for counselling as well as individual and group reflective practice and supervision services to be provided remotely via telephone or video. There has been a less than expected demand for a return to face to face working.

The Charity continued to develop and deliver mental health awareness training as well as support to local as well as out-of-area organisations through the delivery of supervision, reflective practice and support groups.

### *Achievements*

The Charity reviewed the fee structure for existing corporate clients from 1st September 2022. This involved re-assessing standard counselling session rates, introduction of a monthly minimum plan (12 months at a time) for larger clients with corporate session rates reviewed annually on 1st April each year.

New counselling service agreements were signed with eleven organisations. Agreement has been reached to provide additional related services, ad-hoc or ongoing, to seven existing organisational clients. We also partner with The Lithuanian Society and Rosmini Centre to provide counselling, including where needed with multi-lingual counsellors or by providing in-room translation support.

Continuous Personal Development (CPD) has been provided to counselling members on "Gender, Diversity and Relationship Diversity", "Working with Complex Mental health Conditions", "Working with Trauma" as well as an "Introduction to Working with Eating Disorders". The ongoing provision of CPD to members is a core part of Evolve's charitable objectives. Our CPD schedule is also open to external counsellors, space permitting.

The Trustees had set objectives for the year, as follows:

- To review the charitable impact of Evolve and ensure it has the appropriate data to monitor the reach and success of its activities. This was achieved through the implementation of Charitylog, Client Management System in June 2021 for new clients, and from 1<sup>st</sup> February 2022 for existing clients at as 1<sup>st</sup> June 2021; and continue to add further operational and administration functions into the system. We remain very grateful for the financial support provided by The Evelyn Trust to enable the initial implementation of the system in 2021.
- To continue to review the diversification of income through fundraising and other counselling opportunities. This was supported through the award of grants from Cambridge Community Foundation to support the delivery of a "Developing Resilience" programme; as well as the provision of low-cost counselling sessions supported by the Harry Cureton Charitable Trust; both funding streams for the benefit of Peterborough residents. The Mrs Smith and Mount Trust provided financial assistance to provide counselling support to refugees and asylum seekers. A Tesco Community Grant was awarded to provide counselling to individuals in Peterborough who are affected by COVID.
- To raise the profile of Evolve with a review of its website and marketing. The development of a new website was commissioned and is currently undergoing the final stages of testing.
- To ensure that the benefits we offer to counselling members is appropriate. The Trustees and CSM have consulted with counselling members on pay structure, and this led to a review of counselling session rates from 1<sup>st</sup> September 2022. Further consideration of counsellor pay strategy is planned for 2022/23.
- To continue to work on its project of continuous improvement and policy review. In particular, the Charity implemented more robust Health & Safety policies and procedures, with external consultancy support. Additionally, our portfolio of Data Protection Policies and Procedures was reviewed, again with external consultancy support.
- The implementation of Charitylog to hold all client activity has allowed the Charity to streamline the process for paying counsellors for the counselling sessions undertaken with Evolve clients, automating a previous process that was reliant on counsellors completing manual monthly returns. This new method of generating session information from source is less time-consuming for counsellors and is also expected to yield cost savings in our book-keeping activities.

Evolve has continued to provide remote (telephone and video) as well as face to face counselling support to clients. In the year, we:

- Allocated 652 clients to counsellors for counselling support
- Offered 2,385 counselling sessions to employees of organisations with whom we hold contracts for counselling provision (2,965 sessions in 2020/21)
- Arranged 3,452 counselling sessions with fee-paying private clients. (4,037 in 2020/21).

Of the client feedback forms that were received from clients, 99% of responses were satisfied, very satisfied or completely satisfied (2020/21: 99%).

One client wrote — "I found the whole experience very professional and effective. I felt my issues were handled sensitively and my feelings were validated. I have left the sessions feeling equipped to manage some of the issues we were working on. I cannot praise Evolve enough for what they do and how they have impacted my wellbeing in a positive way."

### Financial review

Total income received during the year was £254,260 compared with £341,919 in the previous year. The Charity generated a deficit of £30,965 compared to a surplus of £31,482 in the previous year. As a registered charity Evolve is exempt from corporation tax and income tax on its charitable activities.

### *Reserves policy*

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue to support those clients with whom its counsellors are already working. The number of sessions this requires is different on a case-by-case basis. The Charity also needs to allow for an orderly curtailment of activities so has designated a fund for this purpose during this year. The estimated free reserves required, on a prudent basis, is £60,000. This policy is reviewed on an annual basis and is based on six months expenditure. £35,000 of this £60,000 has been designated as a commitments reserve by the trustees. This is to provide six months of costs for ongoing counselling for those already being supported by counselling and fixed costs including staff costs in the event of an orderly wind-up of the Charity should this be required.

As of 31 August 2022, the Charity held £64,563 of unrestricted reserves, £35,000 of which is designated by Trustees to cover the costs of ensuring all current clients can receive their full treatment.

### *Risk assessment*

The trustees monitor risks at each meeting. The primary risk for 2022/23 is the need for additional corporate contracts or additional income from grants and trusts. This risk is being regularly monitored both by the board but is being targeted by the Director and the staff team. This will be addressed in the fundraising and marketing plan to be discussed and agreed by trustees.

## Future plans

Evolve is incredibly proud of its heritage, adaptability to change, and ambitious for its future.

Evolve could not operate without the dedication and commitment of its counselling members, who offer high quality counselling services to the Charity's clients, and enable the Charity to continue to thrive, but it is vital that Evolve continues to change and adapt to ensure its services meet the needs of the growing number of people who could benefit from them.

To do this Evolve aims to continue to provide timely and accessible counselling services to those who could benefit from them through:

- increasing our fundraising activity, to include grants and major donors
- extending awareness of the Charity's services through effective marketing, including the launch of our new website
- maintaining an appropriate number of experienced and skilled counsellors to meet demand from clients for counselling sessions
- strengthening ties with other charities and the local business community
- continuing to raise awareness of mental wellbeing and the benefit of talking therapies so that more people can be signposted to the support and advice they need through delivery of training and workshops to local organisations as well as to members of the public

In 2022/23 the Trustees have set objectives as follows:

- To continue to review the charitable impact of Evolve, adapt to changing client needs and ensure it has the appropriate data to monitor the reach and success of its activities
- To continue to review the diversification of income through fundraising and other counselling and related service opportunities, to ensure the longer-term financial viability of the Charity. Whilst the Charity has been successful in achieving funding to support counselling and related activities in Peterborough, funding should be sought to reach other areas of need in our community as well as assistance with core costs
- To raise the profile of Evolve by implementing a new website; as well as developing and implementing a marketing strategy to increase our profile across our community and further develop partnership opportunities
- To ensure that the rewards offered to counselling members are appropriate and affordable, through ongoing consultation with counsellor members, including but not exclusively on pay strategy
- To continue to work on its project of continuous improvement and policy review, including the reorganisation of new client enquiry handling, eliminating separate enquiry handlers for each of Huntingdon/Cambridge and Peterborough. We envisage that this will deliver productivity improvements, telecommunications cost reductions as well as speedier handling of new client enquiries. Further efficiency and/or service improvement opportunities should be sought on an ongoing basis.
- Recruit a new Director to be the external face of, and lead, the Charity in delivery of our strategic objectives.

## Trustees' responsibilities in relation to financial statements

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Thanks are due to all of our counsellor members who contracted to provide counselling and related services to clients of the Charity during the year, to the staff members as well as the other self-employed contractors who provided valuable services to the charity in the fields of clinical leadership, client and membership administration and counselling support.

This report was approved by the Trustees on 2<sup>nd</sup> November 2022 and signed on their behalf by



Dr John May  
Chair of Trustees  
2<sup>nd</sup> November 2022

EVOLVE COUNSELLING  
Independent Examiner's Report to the Trustees

I report to the charity on my examination of the accounts of the Charity for the period from 1 September 2021 to 31 August 2022, which are set out on pages 12 to 20.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

I report in respect of my examination of the charity's accounts 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


**Independent examiner's statement**

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

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

1. accounting records not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records, or
3. the accounts 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 to enable a proper understanding of the accounts to be reached.

  
K. J Maggs BA FCA  
Moore Thompson  
Chartered Accountants  
Spalding

Date: 3 November 2022

**EVOLVE COUNSELLING**  
**Statement of Financial Activity**  
**for the year ending 31 August 2022**

	Note	2021/22 Unrestricted funds £	2021/22 Restricted funds £	2021/22 Total funds £	2020/21 Total funds £
<b>Income from:</b>					
Donations and legacies		248		248	5,737
Charitable activities	3	228,200	-	228,200	248,840
Fundraising income	4	-	25,620	25,620	87,285
Bank interest received		192	-	192	57
<b>Total income</b>		<b>228,640</b>	<b>25,620</b>	<b>254,260</b>	<b>341,919</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	980
Charitable activities		282,780	2,445	285,225	309,457
<b>Total expenditure</b>	5	<b>282,780</b>	<b>2,445</b>	<b>285,225</b>	<b>310,437</b>
<b>Net income/(expenditure)</b>		<b>(54,140)</b>	<b>23,175</b>	<b>(30,965)</b>	<b>31,482</b>
<b>Balance brought forward</b>		<b>118,703</b>	<b>-</b>	<b>118,703</b>	<b>87,221</b>
<b>Balance carried forward</b>		<b>64,563</b>	<b>23,175</b>	<b>87,738</b>	<b>118,703</b>

The notes on pages 14 to 20 form part of these financial statements

EVOLVE COUNSELLING  
Balance Sheet at 31 August 2022  
Charity Number 1181861

	Note	31 August 2022	31 August 2021
		£	£
<b>Current assets</b>			
Debtors	7	31,494	36,172
Cash at bank and in hand		67,968	90,024
		<b>99,462</b>	<b>126,196</b>
<b>Creditors: amounts falling due within one year</b>	8	<b>(11,724)</b>	<b>(7,493)</b>
<b>Net current assets</b>		<b>87,738</b>	<b>118,703</b>
<b>Total assets</b>		<b>87,738</b>	<b>118,703</b>
<b>Funds</b>			
Restricted income funds	10	23,175	-
Unrestricted income fund	11	64,563	118,703
<b>Total Funds</b>		<b>87,738</b>	<b>118,703</b>

All assets and liabilities included within the balance sheet related to unrestricted funds.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial reporting Standards applicable in the UK and republic of Ireland'.

These financial statements were approved by the board on 2<sup>nd</sup> November 2022



Dr John May  
Chair of Trustees  
2<sup>nd</sup> November 2022

The notes on pages 14 to 20 form part of these financial statements

**1. Accounting policies**

The significant accounting policies applied in the preparation of these financial statements are set out below.

**Charity Information**

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured, and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those is within the control of the Charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the Charity has control over the item. Fair value is determined based on the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned from counselling including those offered as a charity beneficiary and the commercial counselling sessions which create funds to enable the former to be provided. Charitable activities income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the Charity's right to receive payment is established.

### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- costs of raising funds includes costs incurred in raising donation and grant income;
- expenditure on charitable activities includes costs of providing counselling services and core costs; and
- other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

### **Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable activities.

### Debtors and creditors receivable payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

### Employee benefits

The Charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

### Tax

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2. Control

The Charity decisions are made by the trustees as a body which is detailed on page 2 of this report. No one trustee or group of trustees has dominant control.

## 3. Income from charitable activities

	2021/2022	2020/2021
	£	£
Membership	1,240	1,085
Counselling (contract)	150,404	157,295
Counselling (private)	68,386	83,577
Counselling training	1,055	910
Contract workshops	7,115	5,973
	<b>228,200</b>	<b>248,840</b>

EVOLVE COUNSELLING

Notes to the Financial Statements for the year to 31 August 2022 (continued)

4. Fundraising income

	2021/2022	2020/2021
	£	£
Harry Cureton Fund	17,300	
Mrs Smith & Mount Trust	3,000	
Peterborough Think Communities	4,820	
Tesco Community Grant	500	
National Lottery Community Fund	-	69,775
Evelyn Trust	-	10,000
CCF	-	4,010
Albert Hunt	-	2,000
The Cole Charitable Trust	-	1,500
	<b>25,620</b>	<b>87,285</b>

All funds received in 2021/22 are restricted funds and all received during 2020/21 were unrestricted.

5. Analysis of total expenditure

	2021/2022			Total	2020/21 Total
	Direct £	Support £	Governance £		
<b>Expenditure on raising funds</b>					
Fundraising costs	-	-	-	-	980
<b>Expenditure on charitable activities</b>					
Clinical contractors fees	151,623	-	-	151,623	165,698
Other clinical costs	11,984	-	-	11,984	10,369
Membership costs	3,484	-	-	3,484	3,055
Room Hire	-	42	-	42	60
Employees	17,452	71,558	-	89,009	85,247
Outsourced Finance function	-	11,383	-	11,383	11,989
Administration	931	11,284	-	12,215	13,991
Development project	-	96	-	96	5,760
Collaboration project	-	-	-	-	1,420
Charitylog project	-	4,549	-	4,549	11,156
Independent Examination fee current year	-	-	720	720	712
Independent Examination fee prior year	-	-	120	120	-
	<b>185,473</b>	<b>98,912</b>	<b>840</b>	<b>285,225</b>	<b>309,457</b>
<b>Total</b>	<b>185,473</b>	<b>98,912</b>	<b>840</b>	<b>285,225</b>	<b>310,437</b>

Restricted funds: £2,445 of the 'Clinical contractors fees' in the current year relate to restricted funds

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements for the year to 31 August 2022 (continued)**

Support costs include

	<b>2021/22</b>	<b>2020/2021</b>
	<b>£</b>	<b>£</b>
Employees	71,558	65,907
Charitylog project	4,549	11,156
KVT bookkeeping	11,383	11,989
Development Project	96	5,760
Web, IT and Comms	5,848	6,119
Other employee costs	1,568	2,586
Subscriptions	712	1,540
Insurance	1,135	1,256
General costs	2,021	1,474
Room Hire	42	60
	<b>98,912</b>	<b>107,847</b>

**6. Employees**

	<b>2021/2022</b>	<b>2020/2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	83,644	83,266
National insurance	3,527	-
Pension	1,839	1,981
	<b>89,009</b>	<b>85,247</b>

	<b>2021/2022</b>	<b>2020/2021</b>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year was	3.6	4.1
FTE equivalent	2.27	2.45

There are no employees earning benefits exceeding £60,000 per annum.

**7. Debtors**

	<b>31 August 2022</b>	<b>31 August 2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	31,494	36,172
	<b>31,494</b>	<b>36,172</b>

EVOLVE COUNSELLING

Notes to the Financial Statements for the year to 31 August 2022 (continued)

**8. Creditors**

	31 August 2022	31 August 2021
	£	£
Trade creditors and accruals	11,743	6,774
Tax and social security costs	(739)	29
Accruals and deferred income	720	690
	<b>11,724</b>	<b>7,493</b>

**9. Payments to Trustees**

Trustees can receive re-imburement of expenses and can also receive payments in respect of the provision of their counselling services for the Charity, but which are not related to their work as Trustees of the Charity. There was no re-imburement of expenses in the year.

<b>Provision of counselling services</b>	£
Francesca Amor	475
Alicia Coates	570
Catherine Drury	1,119

**10. Restricted funds**

	Balance 1 September 2021	Income	Expenditure	Balance 31 August 2022
	£	£	£	£
Harry Cureton Fund	-	17,300	(1,960)	15,340
Mrs Smith & Mount Trust	-	3,000	-	3,000
Peterborough Think Communities	-	4,820	(485)	4,335
Tesco Community Grant	-	500	-	500
	-	<b>25,620</b>	<b>(2,445)</b>	<b>23,175</b>

The Restricted funds are:

*Harry Cureton Fund* – to provide subsidised counselling to adults in Peterborough.

*Mrs Smith & Mount Trust* – grant to provide subsidised counselling to refugees or asylum seekers in the local community.

*Peterborough Think Communities* - grant to deliver online and in person counselling workshops on developing resilience in the areas of Millfield, Orton and Paston in Peterborough.

*Tesco Community Grant* – grant to provide subsidised counselling to elderly individuals, or those in or previously in the armed forces, residing in Peterborough.

## 11. Reserves

	Balance 1 September 2021 £	Utilised in year £	Transferred in year £	Balance 31 August 2022 £
Free reserves	82,965	(54,044)	642	29,563
Designated reserves				
Collaboration project	359	0	(359)	0
Development fund	379	(96)	(283)	0
Commitments fund	35,000	-	-	35,000
Sub-total	35,738	(96)	(642)	35,000
	<b>118,703</b>	<b>(54,140)</b>	<b>-</b>	<b>64,563</b>

The Designated funds are:

*Collaboration project* – funds set aside by trustees to fund charity partnerships and provision of counselling sessions and mental health training to the staff and service users of those charities.

*Development fund* – designated for the investment in new systems and projects as set out in the strategic plan.

*Commitments fund* – funds estimated to be sufficient to complete all therapy for clients should there be a need to close the Charity.

**Evolve Counselling**

England & Wales - Charity number 1181861

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# Accounts

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**Evolve Counselling**  
**(formerly Cambridgeshire Consultancy in Counselling)**  
**Annual Report and Financial Statements for the year ended**  
**31 August 2021**  
**REGISTERED CHARITY NUMBER 1181861**

**EVOLVE COUNSELLING**  
**Charity Information**

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<b>Trustees</b>	Dr John May – Chair Francesca Amor (Counselling member) Catherine Drury (Counselling member) Nicki Mawby Gary Elsley – <i>appointed 23/10/2020</i> Alicia Coates (Counselling member) <i>appointed 16/10/2021</i> Nicole Horst – <i>appointed 16/10/2021</i>  Amit Mehta ACA MBA – Hon Treasurer – <i>resigned 12/11/2020</i> Kirstin Bicknell – <i>resigned 23/01/2021</i> Catherine Callow – <i>resigned 26/04/2021</i> Susan Wilson – <i>appointed 01/08/2020, resigned 11/04/2021</i>
<b>Director</b>	Stephen Wright – <i>appointed July 2021</i> Judie Woods FCA DChA BFP – <i>resigned July 2021</i>
<b>Registered charity number (CIO)</b>	1181861
<b>Registered office</b>	c/o Bulley Davey 6 North Street Oundle Peterborough PE8 4AL
<b>Independent examiner</b>	K. J. Maggs FCA Moore Thompson Bank House Broad Street Spalding Lincolnshire PE11 1TB
<b>Bankers</b>	Charities Aid Foundation (CAF) Bank 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ  Cambridge & Counties Bank Charlwood Court Leicester LE1 6TE

**EVOLVE COUNSELLING**  
**Index**

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	Page reference
Charity information	2
Trustees' report	4-10
Independent examiners' report	11
Statement of financial activity	12
Balance sheet	13
Notes to the financial statements	14-20

The Trustees present their report and the financial statements of Evolve Counselling for the year ended 31 August 2021. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS102).

### Structure, governance and management

#### *Structure*

Evolve Counselling, formerly known as Cambridgeshire Consultancy in Counselling, also known as Evolve (Community Counselling Charity, CCC and CCC- Counselling, (the 'Charity') is registered as a Charitable Incorporated Organisation (CIO) with charity number 1181861. The Charity was originally formed in 1978 and became a registered charity on 15 March 1996 with registered charity number 1053794. On 4 February 2019, the assets of this charity were transferred to the CIO and CCC continued to operate seamlessly through the transition, albeit under its new constitution.

Evolve is a membership organisation; membership of the CIO is restricted to trustees and persons who have applied and been appraised as having sufficient training, personal therapy and experience to counsel the Charity's clients. In accordance with the constitution, Members are entitled to appoint and remove trustees, receive the annual accounts and vote on any proposed amendment to the constitution.

Evolve is an organisational member of the British Association of Counselling and Psychotherapy (BACP).

The Charity delivers high quality counselling through professional counsellors. Its areas of operation include Cambridgeshire, Peterborough, South Lincolnshire, Rutland, Northamptonshire, Hertfordshire, Bedfordshire, Norfolk and Suffolk.

Counselling services and mental health training and awareness sessions are provided to organisations on a contract basis; clients include NHS trusts, large not-for-profits, local councils, and corporates of all sizes. The surplus from these contracted services allows the Charity to support those who could benefit from counselling but cannot afford the cost of private fees or wait for NHS care. Counselling is provided on a sliding fee scale, dependent on income.

#### *Governance*

The trustees manage the affairs of the Charity. The trustees who held office during the year are listed on Page 2. The Charity's constitution requires a minimum of three and a maximum of ten trustees. At each AGM one third of the trustees must retire and can stand for re-election twice.

As a result of the Covid-19 lockdown the trustees moved their meetings online. The trustees have been particular in their diligence on monitoring the financial impact on the charity and the clinical implications for counsellors and clients, ensuring the safety for all concerned.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

#### *Management*

The Trustees are supported by a Director and a small team of employees and contractors. During the year the Director Judie Woods (was Judie Martin-Jones) resigned. The trustees would like to formally thank Judie for her hard work over a challenging time for the Charity for the work that she did in setting a solid bedrock for the Charity to move forward into the new financial year. The Trustees would also like to thank Judie for remaining part of Evolve as a volunteer, this is greatly appreciated and will be a great help in supporting the new Director. Stephen Wright has been appointed as the new Director. Stephen has considerable experience in senior roles within the charity sector and will be working with the team to rebuild and grow the charity over the time he is in post.

The staff and members' views are taken into account in many aspects of running the Charity, with relevant engagement when key decisions are being taken. Evolve could not operate without the dedication and commitment of its counselling members. Counsellors provide their services to the Charity on a philanthropic basis, albeit they are paid a fee to cover costs and they receive benefits of Evolve memberships such as training and development.

In the year Tina Williams the Clinical Services Manager has worked on encouraging new members to join, some sadly leave, often down to having too heavy a case load and not being able to actively support the Charity with availability. As such we said farewell to some, however at the end of the year there were 43 counselling members which is up from 39 at the end of last year.

#### *Objects*

In the coming year the Director has been tasked with establishing a fundraising and marketing plan that will be discussed and approved by the board. The plan will look at the need to refresh the website, establish a marketing plan to raise the profile of Evolve in our community so that those in need are aware of our presence and those that support the Charity financially will understand the need. The fundraising strategy will be to ensure core costs are covered whilst also looking at ways to expand our community outreach and look at ways to connect with those that need help that we are not currently engaged with.

#### *Our Vision*

A world where all those who could benefit from counselling services have the opportunity to access them, at a time when they need them, whatever their financial means.

#### *Our Purpose*

To advance the wellbeing of individuals wishing to access support through counselling services, to advance the development of counselling professionals and to advance the awareness of the general public about mental health and the benefits of talking therapies.

#### *Our Mission*

We provide a broad range of counselling services to those aged 18+ and a community for counsellors to provide their services and access support and training.

#### *Our Values*

We are proud of our organisation's heritage and our membership. Our values are at the heart of what we do and how we work to create a better future.

#### *People – promoting a culture of warmth and belonging where everyone is welcome*

- clients – putting clients' interests and needs at the centre of everything we do
- counsellors – providing a community for counsellors to develop and support each other, working together to provide a high-quality service to clients
- community – working in collaboration with others for the benefit of local communities

#### *Principles – upholding the highest standards of counselling ethics*

- equality – enabling equal access to service for clients and equal development opportunity for members, showing respect for all as individuals, empowering people to make choices for their lives
- empathy – championing the wellbeing of individuals and treating everyone with kindness, compassion, and dignity

#### *Professionalism – providing a high-quality, affordable, and accessible counselling service, respecting every individual's rights to privacy and confidentiality*

- integrity – working honestly, openly and with respect
- accountability – being fully accountable for all aspects of our service

### Activities, achievements and performance

#### *Activities*

2020/21 was intended to be the third year of a major programme of restructuring to enable the Charity to meet the challenges of growth and change. The programme was on track: CIO status attained, a Director appointed and other staffing changes underway, the name officially changed to Evolve Counselling, and a number of other initiatives were planned for the year to improve the efficiency of our administration, to raise the public profile of the charity, and to embark on a programme of fundraising. The trustees' response to Covid 19 was to draw on reserves to maintain the restructuring programme, but to delay elements of it until funding became available. However, the effects of lockdowns and the cessation of a number of corporate contracts due to Covid and homeworking had an effect of causing the Charity to use the majority of its reserves and seek assistance from grant makers of which the National Lottery Community Fund was the major provider which allowed Evolve to continue to provide services via on-line portals such as Teams and Zoom. The Charity remains committed to its overall aim of being ready to deal with the ever-increasing need for its services, and to deliver them in an efficient and cost-effective manner. The Trustees would like to thank all those grant makers that supported Evolve over the past year. The Trustees would particularly like to thank the Evelyn Trust for their support which allowed

the Charity to invest into a data management system for the counsellors which has ensured not only a more secure data protection environment but also monitoring of that data and the provision of reports to support, counsellors, clients and also trustees.

#### *Achievements*

Evolve has been proud to work in collaboration with Peterborough Council for Voluntary Service (PCVS) during the Covid pandemic, chairing the Mental Health sub-group and taking an active role in the Peterborough Exemplar Minority Ethnic Groups Project. This has been Chaired by Heather Knapp our Business Development Manager. The PCVS COVID response group was formed following concern that mental health would be a particularly prominent issue during the pandemic. Community groups were reporting of an increased level of depression and anxiety following lockdown and as ongoing face to face support via the NHS was immediately halted, those already undergoing treatment were left in a very vulnerable position. By working together and engaging with central agencies and other community groups Evolve continues to make a positive difference to the lives of others.

Charitable collaborations within the community are a cornerstone of Evolve, we are a community-based Charity, we work within the community for the community. We are no longer collaborating with The Light Project, Little Miracles, Excellerate or Eve due to the completion of the initial objectives. Charity collaboration will be reviewed and reintroduced if and when our financial situation allows, probably working on a shorter-term project basis, rather than indefinite arrangements. We will also endeavour to secure funding for such projects where possible.

Whilst the past year has reduced what could be achieved in collaboration with other charities due to the pandemic, we have already reached out to new potential partners and the trustees look forward to sharing the success of this in next year's report.

As part of the 2020-25 strategy, trustees agreed the importance of diversifying income and to re-initiate fundraising, particularly from grants and trusts. This will be part of the new marketing and fundraising plan that the Director will be bringing to the board in the early part of the new 2021/22 financial year.

Formal training has been provided to members on "Ethical Framework", "Gender relationships and diversity" and "Working with Trauma" in the year, along with updates on safeguarding and data protection. The ongoing provision of continual professional development to members is a core part of Evolve's charitable objectives.

#### *Performance*

Like so many other charities, 2020/21 has been a challenging and eventful year for Evolve, however the trustees would like to express their thanks to all the members and the staff team for all their hard work over the last year for which the trustees are pleased to advise has resulted in a surplus of £31,482. This is significantly above the figure budgeted for and is testament to joint efforts made.

The Trustees are pleased to report that the number of clients allocated to counsellors for the 2020/21 year was ahead of that budgeted for. Total sessions were 6,931 against budget of

6,153 sessions. Both contract and private sessions were above budget which provided additional income above that anticipated in the budget. Last year 2019/20 saw total allocations of 5,382 as such this past year has seen an increase of over 28% on those figures. The increase in sessions is evidence of the need for the services that Evolve provides to both the corporate market and also to private individuals.

Face-to-face counselling was paused. As an organisational member of the BACP, Evolve followed its guidelines and moved clients to remote counselling via webcam or telephone. Some clients, and indeed some counselling members, decided not to proceed on this basis and to wait until face-to-face sessions became possible again. Out of the current 43 counsellors, 9 have returned to face to face at the time of this report.

Training and support were provided to those counselling members who wished to continue to see Evolve clients remotely. During this period, the NHS clients' employees in particular were focusing on caring for others rather than themselves, others were adapting to furlough or facing cost cuts, therefore it is only via hard work that contract referrals have increased.

Of the monitoring forms that were received from clients, 99% of responses were satisfied, very satisfied or completely satisfied (2019/20: 99%). Of those responses 99% ( up from 98% 2019/20) of clients felt satisfied that their counselling sessions had enabled them to make changes to their lives as a result.

*One client wrote — The session and my counsellor's input and listening skills have freed me from 42 years of pain, anxiety and depression. I am happy and even on a 'bad day' I have the resources taught to me to cope. My counsellor is amazing. She inspired me to get well helped me deconstruct the mess. Thank you doesn't cover it. I cannot state how different I am as a person and how much calmer I am. My counsellor's coaching, listening – wisdom and acceptance of my past – helped me to rebuild myself. Although I wish I had met my counsellor years ago! I am truly grateful she was appointed as my counsellor, and I got to work with her. Thank you – Just doesn't begin to cover it*

#### Financial review

Total income received during the year was £341,919 compared with £215,522 in the previous year. However the trustees are pleased to report that the Charity generated a surplus of £31,482 compared to a deficit of £52,878 in the previous year.

As a registered charity Evolve is exempt from corporation tax and income tax on its charitable activities.

#### Reserves policy

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue to support those clients with whom its counsellors are already working. The number of sessions this requires is different on a case-by-case basis. The Charity also needs to allow for an orderly curtailment of activities so has designated a fund for this purpose during this year. The estimated free reserves required, on a prudent basis, is £60,000. This policy is reviewed on an annual basis and is based on six months expenditure. £35,000 of this £60,000 has been designated as a commitments reserve by the trustees. This is to provide six months of costs for ongoing counselling for those already being supported by

counselling and fixed costs including staff costs in the event of an orderly wind-up of the Charity should this be required.

As at 31 August 2021, the Charity held £118,703 of unrestricted reserves, £738 of which is designated by Trustees for development and charity collaborations. A further £35,000 is designated to cover the costs of ensuing all current clients can receive their full treatment. The remaining free reserves at year end are £82,963. Although the free reserves are higher than target, it is anticipated that the reserves will reduce to the policy level as further investment takes place in the future of the charity

#### *Risk assessment*

The trustees monitor risks at each meeting. The primary risk for 2021/22 is the need for additional corporate contracts or additional income from grants and trusts. This risk is being regularly monitored both by the board but is being targeted by the Director to the staff team. This will be addressed in the fundraising and marketing plan to be discussed and agreed by trustees.

#### *Future plans*

Evolve is incredibly proud of its heritage but equally ambitious for its future. It is of great importance that Evolve retains its very special characteristics and the goodwill of its members. This is what will enable the Charity to continue to thrive, but it is vital that Evolve continues to change and adapt to ensure its services meet the needs of the growing number of people who could benefit from them.

To do this Evolve aims to

- have the best internal systems, controls and procedures to allow it to operate as a fully compliant and more efficient organisation
- recruit more counsellors and offer training opportunities to its members
- strengthen its ties with other charities and the business community
- continue to raise awareness of mental wellbeing and the benefit of talking therapies so that more people can be signposted to the support and advice they need.

These aims will enable Evolve to provide timely and accessible counselling services to those who could benefit from them.

In 2021/22 the Trustees have set objectives as follows:

- To review the charitable impact of Evolve and ensure it has the appropriate data to monitor the reach and success of its activities
- To continue to review the diversification of income through fundraising and other counselling opportunities
- To raise the profile of Evolve with a review of its website and marketing
- To ensure that the benefits we offer to counselling members is appropriate
- To continue to work on its project of continuous improvement and policy review.

These objectives will require investment in systems and therefore related fundraising will be a priority.

2021/22 will continue to be a challenging period for all charities, including Evolve. Whilst some counsellors and clients are starting to meet face to face, the majority of sessions continue to be offered remotely. Many contract clients remain away from their offices and are relying on alternative support systems whilst face to face is not available. The trustees will continue to fundraise and look to contain costs in order to ensure the viability of the Charity's future and believe that the Charity has sufficient funds to provide a base for the Charity to move forward with its future plans as set out above.

#### Trustees' responsibilities in relation to financial statements

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments' and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any 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 that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

Thanks are due to all the counsellors who contracted to provide counselling for the Charity during the year, to the staff and of course to the other self-employed contractors who provided valuable services to the charity in the fields of clinical leadership, membership administration, counselling and reception.

This report was approved by the Trustees on 10<sup>th</sup> November 2021 and signed on their behalf by



John May  
Chair of Trustees  
10<sup>th</sup> November 2021

**EVOLVE COUNSELLING**  
**Independent Examiner's Report to the Trustees**

I report to the charity on my examination of the accounts of the Charity for the period from 1 September 2020 to 31 August 2021, which are set out on pages 12 to 20.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

I report in respect of my examination of the charity's accounts 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

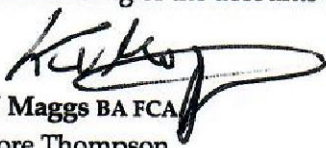
**Independent examiner's statement**

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

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

1. accounting records not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records, or
3. the accounts 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 accounts to be reached.

  
K. J Maggs BA FCA  
Moore Thompson  
Chartered Accountants  
Spalding

2 December 2021

**EVOLVE COUNSELLING**  
**Statement of Financial Activity**  
**for the year ending 31 August 2021**

	Note	2020/21 Unrestricted funds £	2020/21 Restricted funds £	2020/21 Total funds £	2019/20 Total funds £
<b>Income from:</b>					
Donations and legacies		5,737		5,737	77
Charitable activities	3	248,840	-	248,840	205,491
Fundraising income	4	-	87,285	87,285	8,970
Bank interest received		57	-	57	984
<b>Total income</b>		<b>254,634</b>	<b>87,285</b>	<b>341,919</b>	<b>215,522</b>
<b>Expenditure on:</b>					
Raising funds		980	-	980	4,980
Charitable activities		222,172	87,285	309,457	263,420
<b>Total expenditure</b>	5	<b>223,152</b>	<b>87,285</b>	<b>310,437</b>	<b>268,400</b>
<b>Net income/(expenditure)</b>		<b>31,482</b>	<b>-</b>	<b>31,482</b>	<b>(52,878)</b>
<b>Balance brought forward</b>		<b>87,221</b>	<b>-</b>	<b>87,221</b>	<b>140,099</b>
<b>Balance carried forward</b>		<b>118,703</b>	<b>-</b>	<b>118,703</b>	<b>87,221</b>

The notes on pages 14 to 20 form part of these financial statements

**EVOLVE COUNSELLING**  
**Balance Sheet at 31 August 2021**  
**Charity Number 1181861**

	Note	31 August 2021	31 August 2020
		£	£
<b>Current assets</b>			
Debtors	7	36,172	22,743
Cash at bank and in hand		90,024	81,027
		<b>126,196</b>	<b>103,770</b>
<b>Creditors: amounts falling due within one year</b>	8	<b>(7,493)</b>	<b>(16,549)</b>
<b>Net current assets</b>		<b>118,703</b>	<b>87,221</b>
<b>Total assets</b>		<b>118,703</b>	<b>87,221</b>
<b>Funds</b>			
Restricted income funds	9	-	-
Unrestricted income fund	10	118,703	87,221
<b>Total Funds</b>	11	<b>118,703</b>	<b>87,221</b>

All assets and liabilities included within the balance sheet related to unrestricted funds.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial reporting Standards applicable in the UK and republic of Ireland'.

These financial statements were approved by the board on 10<sup>th</sup> November 2021

Dr John May  
Trustee

The notes on pages 14 to 20 form part of these financial statements

**1. Accounting policies**

The significant accounting policies applied in the preparation of these financial statements are set out below.

**Charity Information**

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those is within the control of the Charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from charitable activities includes income earned from counselling including those offered as a charity beneficiary and the commercial counselling sessions which create funds to enable the former to be provided. Charitable activities income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the Charity's right to receive payment is established.

#### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- costs of raising funds includes costs incurred in raising donation and grant income;
- expenditure on charitable activities includes costs of providing counselling services and core costs; and
- other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable activities.

**Debtors and creditors receivable payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

**Employee benefits**

The Charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**Tax**

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Control**

The Charity decisions are made by the trustees as a body which is detailed on page 2 of this report. No one trustee or group of trustees has dominant control.

**3. Income from charitable activities**

	2020/2021	2019/2020
	£	£
Membership	1,085	1,140
Counselling (contract)	157,295	162,090
Counselling (private)	83,577	42,261
Counselling training	910	-
Contract workshops	5,973	-
	248,840	205,491

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements for the year to 31 August 2021 (continued)**

**4. Fundraising income**

	2020/2021	2019/2020
	£	£
National Lottery Community Fund	69,775	-
Evelyn Trust	10,000	-
CCF	4,010	-
Albert Hunt	2,000	-
The Cole Charitable Trust	1,500	-
Tesco Bags of Change	-	500
BGL Group	-	4,470
Health Exchange	-	4,000
	<b>87,285</b>	<b>8,970</b>

**5. Analysis of total expenditure**

	2020/2021			Total	2019-20
	Direct	Support	Governance		
	£	£	£	£	Total
					£
<b>Expenditure on raising funds</b>					
Fundraising costs	980	-	-	980	4,980
<b>Expenditure on charitable activities</b>					
Clinical contractors fees	165,698	-	-	165,698	146,580
Other clinical costs	10,369	-	-	10,369	10,887
Membership costs	3,055	-	-	3,055	5,575
Room Hire	-	60	-	60	1,836
Employees	19,340	65,907	-	85,247	58,728
Outsourced Finance function	-	11,989	-	11,989	12,602
Administration	828	12,975	188	13,991	12,062
Development project	-	5,760	-	5,760	7,417
Collaboration project	1,420	-	-	1,420	7,073
Charitylog project	-	11,156	-	11,156	-
Independent Examination fee	-	-	712	712	660
	<b>200,710</b>	<b>107,847</b>	<b>900</b>	<b>309,457</b>	<b>263,420</b>
<b>Total</b>	<b>201,690</b>	<b>107,847</b>	<b>900</b>	<b>310,437</b>	<b>268,400</b>

**EVOLVE COUNSELLING**  
**Notes to the Financial Statements for the year to 31 August 2021 (continued)**

Support costs include

	2020/2021	2019/2020
	£	£
Employees	65,907	58,143
Charitylog project	11,156	-
KVT bookkeeping	11,989	11,252
Development Project	5,760	7,417
Web, IT and Comms	6,119	1,821
Other employee costs	2,586	4,501
Subscriptions	1,540	1,119
Insurance	1,256	700
General costs	1,474	1,901
Room Hire	60	
Professional fees	-	362
	<u>107,847</u>	<u>87,216</u>

**6. Employees**

	2020/2021	2019/2020
	£	£
Wages and salaries	83,266	57,161
National insurance	-	-
Pension	1,981	1,567
	<u>85,247</u>	<u>58,728</u>

	2020/2021	2019/2020
	Number	Number
The average number of employees during the year was	4.1	3.00
FTE equivalent	2.45	1.68

There are no employees earning benefits exceeding £60,000 per annum.

**7. Debtors**

	31 August 2021	31 August 2020
	£	£
Trade debtors	36,172	22,743
	<u>36,172</u>	<u>22,743</u>

**8. Creditors**

	31 August 2021 £	31 August 2020 £
Trade creditors and accruals	6,774	11,478
Tax and social security costs	29	990
Accruals and deferred income	690	4,081
	<b>7,493</b>	<b>16,549</b>

**9. Payments to Trustees**

Trustees can receive re-imbursment of expenses and can also receive payments in respect of the provision of their counselling services for the Charity, but which are not related to their work as Trustees of the Charity. There was no re-imbursment of expenses in the year.

Provision of counselling services	£
Francesca Amor	1,125
Kirstin Bicknell	3,975
Catherine Drury	9,989

**10. Restricted funds**

Restricted Income funds	Balance 1 September 2020 £	Income £	Expenditure £	Balance 31 August 2021 £
National Lottery Community Fund	-	69,775	(69,775)	-
Evelyn Trust	-	10,000	(10,000)	-
CCF	-	4,010	(4,010)	-
Albert Hunt	-	2,000	(2,000)	-
The Cole Charitable Trust	-	1,500	(1,500)	-
	-	-	-	-
	<b>0</b>	<b>87,285</b>	<b>(87,285)</b>	<b>-</b>

The Restricted funds are:

*National Lottery Community Fund*– grant provided by HM Government as part of the Covid response. Supported private counselling sessions and staff costs.

*The Evelyn Trust* – grant provided to implement the Charitylog system. Additional funds were spent on this project from unrestricted funds.

**EVOLVE COUNSELLING**  
Notes to the Financial Statements for the year to 31 August 2021 (continued)

*Cambridgeshire Community Foundation (CCF)* – grant from the Cambridgeshire Coronavirus Community Fund to part pay the salary of the Clinical Services Manager to help with the Covid response

*The Albert Hunt Trust* – grant to part fund costs of suitably qualified counsellors on reception

*The Cole Charitable Trust* – grant to part fund costs of suitably qualified counsellors on reception.

**11. Reserves**

	Balance 1 September 2020 £	Utilised in year £	Transferred in year £	Balance 31 August 2021 £
Free reserves	40,057	38,660	4,246	82,963
Designated reserves				
Collaboration project	6,025	(1,420)	(4,246)	359
Development fund	6,139	(5,760)	-	379
Commitments fund	35,000	-	-	35,000
Sub-total	47,164	(7,180)	(4,246)	35,738
	<b>87,221</b>	<b>31,480</b>	<b>-</b>	<b>118,701</b>

	Balance 1 September 2019 £	Utilised in year £	Designated in year £	Balance 31 August 2020 £
Free reserves	103,465	(33,407)	(30,000)	40,058
Designated reserves				
Collaboration project	18,098	(7,073)	(5,000)	6,025
Development fund	18,536	(12,397)	-	6,139
Commitments fund	-	-	35,000	35,000
Sub-total	36,634	(19,470)	30,000	47,164
	<b>140,099</b>	<b>(52,878)</b>	<b>-</b>	<b>87,222</b>

The Designated funds are:

*Collaboration project* – funds set aside by trustees to fund charity partnerships and provision of counselling sessions and mental health training to the staff and service users of those charities.

*Development fund* – designated for the investment in new systems and projects as set out in the strategic plan.

*Commitments fund* – funds estimated to be sufficient to complete all therapy for clients should there be a need to close the Charity.