

**EVOLVE COUNSELLING**

**Unaudited Financial Statements**

**for the year ended**

**31 August 2023**



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

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**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, followed 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**

		2023		2022
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
	Note	£	£	£
<b>Income from:</b>				
Donations and legacies	3	2,041	-	2,041
Charitable activities	4	227,916	-	227,916
Fundraising	5	-	-	-
Interest received		89	-	89
<b>Total income</b>		<b>230,046</b>	<b>-</b>	<b>230,046</b>
<b>Expenditure on:</b>				
Fundraising costs		2,975	-	2,975
Charitable activities	6	255,066	5,616	260,682
<b>Total expenditure</b>		<b>258,041</b>	<b>5,616</b>	<b>263,657</b>
<b>Net expenditure</b>		<b>(27,995)</b>	<b>(5,616)</b>	<b>(33,611)</b>
<b>Transfers between funds</b>	13	14,825	(14,825)	-
<b>Net movement in funds</b>		<b>(13,170)</b>	<b>(20,441)</b>	<b>(30,965)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		64,563	23,175	87,738
<b>Total funds carried forward</b>	13	<b>51,393</b>	<b>2,734</b>	<b>54,127</b>

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

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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,620</u>

**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
	<u>144,792</u>	<u>3,285</u>	<u>148,077</u>	<u>185,473</u>
<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
	<u>110,256</u>	<u>1,717</u>	<u>111,973</u>	<u>98,870</u>
<b>Governance costs</b>				
Independent examiner's fees	600	-	600	720
Other accountancy costs	-	-	-	120
Room Hire	32		32	42
	<u>632</u>	<u>-</u>	<u>632</u>	<u>882</u>
Allocation of overheads as agreed by funders	(614)	614	-	-
Total expenditure on Charitable Activities	<u>255,066</u>	<u>5,616</u>	<u>260,682</u>	<u>285,225</u>

**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
	<b>£</b>	<b>£</b>
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
	<b>£</b>	<b>£</b>
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
	<b>£</b>	<b>£</b>
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
	<b>£</b>	<b>£</b>
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-imbursement 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-imbursement 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 1 Sep 2022</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance at 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><u>87,738</u></u>	<u><u>230,046</u></u>	<u><u>(263,657)</u></u>	<u><u>-</u></u>	<u><u>54,127</u></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>Unrestricted Funds £</b>	<b>2022 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>