

EVOLVE COUNSELLING

Unaudited Financial Statements

for the year ended

31 August 2024



EVOLVE COUNSELLING
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for the year ended 31 August 2024

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EVOLVE COUNSELLING
Legal and Administrative Information
Charity Registered Number 1181861

Trustees	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
Chief executive officer	Gordon Ackroyd		Appointed 1 September 2023
Registered office	c/o George Hay Chartered Accountants Brigham House High Street Biggleswade Bedfordshire SG18 0LD		
Bankers	Charities Aid Foundation (CAF) Bank CAF Bank Limited 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ		
Independent examiner	K.J. Maggs F.C.A. Hoekman Way Spalding PE11 3HE		

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



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

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

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

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

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

		2024		2023
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income from:				Total Funds £
Donations and legacies	3	1,110	-	1,110
Charitable activities	4	256,404	-	256,404
Interest received		94	-	94
Total income		<u>257,608</u>	<u>-</u>	<u>257,608</u>
Expenditure on:				
Fundraising costs		-	-	-
Charitable activities	5	241,752	83	241,835
Total expenditure		<u>241,752</u>	<u>83</u>	<u>241,835</u>
Net income / (expenditure)		15,856	(83)	15,773
Transfers between funds	12	-	-	-
Net movement in funds		<u>15,856</u>	<u>(83)</u>	<u>15,773</u>
Reconciliation of funds:				
Total funds brought forward		51,393	2,734	54,127
Total funds carried forward	12	<u><u>67,249</u></u>	<u><u>2,651</u></u>	<u><u>69,900</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	£	£	£	£
Current assets					
Debtors	7	32,101		28,855	
Cash at bank and in hand		64,284		40,527	
		<u>96,385</u>		<u>69,382</u>	
Creditors: Amounts falling due within one year	8	<u>(22,585)</u>		<u>(15,255)</u>	
Net current assets			73,800		54,127
Total assets less current liabilities			<u>73,800</u>		<u>54,127</u>
Provisions for liabilities and charges	10		(3,900)		-
			<u>69,900</u>		<u>54,127</u>
Funds					
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

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

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

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total Funds 2023 £
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

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total Funds 2023 £
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 £
Fund raising expenditure				
Fundraising administration	-	-	-	2,975
Direct Charitable Activities expenses				
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
Support costs				
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
Governance costs				
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:	2024	2023
	£	£
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

	2024	2023
	£	£
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

	2024	2023
	£	£
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

	2024	2023
	£	£
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.

	2024	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-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

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

12. Statement of funds

Movement in resources

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

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

				2023	
				Unrestricted Funds	Total Funds
				£	£
Income from:					
Donations and legacies				2,041	2,041
Charitable activities				227,916	227,916
Interest received				89	89
Total income				230,046	230,046
Expenditure on:					
Fundraising costs				2,975	2,975
Charitable activities				255,066	260,682
Total expenditure				258,041	263,657
Net income				(27,995)	(33,611)
Movement in resources					
	Balance at	Incoming	Outgoing	Valuation/	Balance at
	1 Sep 2022	£	£	Transfers	31 Aug 2023
	£			£	£
Designated funds					
Commitments fund	35,000	-	-	-	35,000
General funds					
Free reserves	29,563	230,046	(258,041)	14,825	16,393
Total unrestricted funds	64,563	230,046	(258,041)	14,825	51,393
Restricted funds					
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	-
Total restricted funds	23,175	-	(5,616)	(14,825)	2,734
Total funds	87,738	230,046	(263,657)	-	54,127

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

14. Fund comparatives (continued)

Analysis of net assets

	Bank £	Other net assets £	Total £
Designated funds			
Commitments fund	35,000	-	35,000
General funds			
General fund	2,793	13,600	16,393
Total unrestricted funds	37,813	13,580	51,393
Restricted funds			
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