

**CAIRNS COUNSELLING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31 MARCH 2025**

## REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2025

The Trustees are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 March 2025.

### Objectives and Activities:

The charity's objectives are:

1. Establishing a fund and administering this for the furtherance of a scheme to provide a counselling service in Aberdeen.
2. In doing so the Charity will provide those services, which were previously delivered by The Aberdeen Presbytery Counselling Service (in terms of the Trust Deed).

These objectives of the charity are fulfilled through the following activities:

- Managing the delivery of a professional counselling service to the general public
- Securing and supporting the services of staff and volunteer counsellors to deliver the service
- Financing the provision of the counselling service, raising funds from organisations and individuals
- Managing the financial and other resources of the charity to support the delivery of the counselling service

A substantial part of the counselling service is delivered through the work of volunteers who give their time freely in the interests of supporting those in need, building up their counselling experience or as part of University course placements.

### Achievements and Performance:

The Cairns team, Trustees, staff and volunteers are committed to Cairns' work to help and support people at times of difficulty and vulnerability. This report covers the main achievements of Cairns Counselling as an SCIO from the 1<sup>st</sup> of April 2024 to 31<sup>st</sup> March 2025.

This year has been one of consolidation and reviewing the changes in structure. In recognition of our need to broaden our potential income streams, a part time Communities Engagement and Communications officer was appointed in 2023 and the impact of this was reviewed in this year. This was planned, using some of our reserves. This has led to an increased presence on social media, has increased income from public activities like the Kiltwalk, as well as engagement with the corporate sector. It was recognised that this may take some time to bring financial rewards, but the post has already in the first year covered its costs.

Income from donations has improved but still lags behind pre COVID levels. The IJB and Health Board remain financially supportive, as does the Presbytery of NE Scotland and the Northern Isles but income from Trusts remains weak. We have monthly management meetings and regularly monitor cash flow and contingency planning.

The number of Volunteer counsellors recruited has increased as planned to over 30. Demand however remained high, as reflected by the following figures

	2024/25	2023/24
Referrals received	876	899
Appointments offered	6,540	5,889
Appointments not attended	19%	17%
Appointments attended	81%	83%

As can be seen, we have increased the numbers of appointments available considerably. In particular, face to face consultations have increased, though we will continue to offer all three forms counselling as telephone and video remain popular with clients and allows us more flexible working.

As previously stated, we continued regular management meetings, using the skills of our Trustees to support the CEO and the wider team. Our Treasurer, continued to oversee financial governance, but has had to step down for family reasons. We are looking to replace her but have to date been unsuccessful. We are looking to how we might buy in the financial support we require. We have been fortunate to bring in [REDACTED] as a Trustee, who brings a wealth of HR experience, and have recently appointed [REDACTED] as Trustee who brings Corporate experience. We are very grateful to our independent examiner [REDACTED] for his continued support in preparing OSCR reporting this year.

We were grateful for the continued financial support from the Integrated Joint Board and the Presbytery of North East Scotland and the Northern Isles, and to the variety of trusts that chose to support us this past year.

**REPORT OF THE TRUSTEES (CONT)**  
**FOR THE YEAR TO 31 MARCH 2025**

This significant overhaul of our infrastructure was due to the hard work and dedication of our CEO supported by our Counselling services manager, Office manager, Funding co-ordinator and administrator, for which we are extremely grateful. Indeed we are, as always, indebted to the hard work and dedication of all those involved with Cairns; volunteers, staff, counsellors and trustees, without whom we would not be able to provide our clients the high quality service that we currently offer.

**Financial information:**

The charity receives its funding from grants and donations received from trusts and other corporate organisations, contributions from counsellees and limited fundraising activities. The financial statements are set out on pages 4 to 10. The Statement of Financial Activities on page 4 reflects net expenditure of £91,682 (2024 – £72,440).

It is the policy of the charity to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the charity to be maintained. The General Fund at 31 March 2025 amounted to £155,595 (2024 – £191,121) and was above the required level. Total reserves including restricted funds amounted to £185,793 (2024 – £277,475). The Trustees are satisfied that it is appropriate to report on the financial affairs on a going concern basis.

**Risk management:**

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and, as a result of this process, establish procedures to mitigate those risks that are identified. A risk register is maintained with identified mitigations and owners and it is subject to annual review.

The significant risk which has been identified is maintaining sufficient cash flow to fund the delivery of the expanded client service. A number of actions are in hand to address this including an increase in fundraising staff capacity to diversify income streams, monthly trustee review of cash flow, predicted income and reserves, development of a contingency plan to identify the cost of winding down operations and the identification of trigger points including the minimum level of reserve to initiate winding down.

**Structure, Governance and Management:**

Cairns Counselling is incorporated as a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its Constitution dated August 2023. The eleventh Annual General Meeting was held on 4<sup>th</sup> December 2024 and was attended by 5 members of the SCIO.

The majority of trustees are elected by the members of the charity at each AGM. The board of trustees may at any time appoint any member to be a charity trustee. Two trustees are appointed by the Presbytery of North East Scotland and the Northern Isles of the Church of Scotland which was the original founder of the charity.

The trustees are responsible for all the activities of the charity. Management of the counselling services is delegated to the CEO and the Counselling services manager who are qualified practitioner.



**REPORT OF THE TRUSTEES (CONT)**  
**FOR THE YEAR TO 31 MARCH 2025**

**Reference and administrative information:**

Charity name: Cairns Counselling

OSCR registration number: SC023108

Trustees:

Business address:

Independent  
Examiner:

Bankers:

Bank of Scotland  
Aberdeen Upperkirkgate Branch  
PO Box 1000, BX2 1LB

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing their Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements which give a true and fair view, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the applicable law and regulations. They 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.

Approved on behalf of the Trustees

Date: 25/09/2025

## CAIRNS COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	General Fund £	Restricted Funds £	Total 2025 £	General Fund £	Restricted Funds £	Total 2024 £
<b>Income and endowments from:</b>						
Donations and legacies (note 2)	29,182	9,500	38,682	27,266	1,000	28,266
Grants awarded (note 3)	66,595	6,000	72,595	58,911	48,552	107,463
Fundraising	23,570		23,570	4,305	500	4,805
Investment income	2,245		2,245	2,597		2,597
Charitable activities (note 4)	53,594		53,594	39,898		39,898
<b>Total income</b>	<b>175,186</b>	<b>15,500</b>	<b>190,686</b>	<b>132,977</b>	<b>50,052</b>	<b>183,029</b>
<b>Expenditure on:</b>						
Raising funds	21,488	750	22,238	18,403		18,403
Charitable activities (note 5)	176,958	67,661	244,619	166,142	68,753	234,895
Governance	3,785		3,785	4,376		4,376
Other (depreciation)	3,888	3,245	7,133	3,631	3,245	6,876
<b>Total expenditure</b>	<b>206,119</b>	<b>71,656</b>	<b>277,775</b>	<b>192,552</b>	<b>71,998</b>	<b>264,550</b>
Net gains/(losses) on investments	(4,593)		(4,593)	9,081		9,081
<b>Net income/(expenditure)</b>	<b>(35,526)</b>	<b>(56,156)</b>	<b>(91,682)</b>	<b>(50,494)</b>	<b>(21,946)</b>	<b>(72,440)</b>
Transfers between funds	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>(35,526)</b>	<b>(56,156)</b>	<b>(91,682)</b>	<b>(50,494)</b>	<b>(21,946)</b>	<b>(72,440)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	191,121	86,354	277,475	241,615	108,300	349,915
<b>Total funds carried forward</b>	<b>155,595</b>	<b>30,198</b>	<b>185,793</b>	<b>191,121</b>	<b>86,354</b>	<b>277,475</b>

## BALANCE SHEET AS AT 31 MARCH 2025

	General Fund	Restricted Funds	2025	2024
	£	£	£	£
<b>ASSETS AND LIABILITIES</b>				
<b>Fixed assets</b>				
Tangible assets (note 8)	11,745	3,344	15,089	20,941
<b>Current assets</b>				
Debtors (note 10)	30,230	6,500	36,730	88,410
Investments (note 9)	82,490	-	82,490	87,083
Cash at Bank and In hand	44,320	20,354	64,674	85,198
	<b>157,040</b>	<b>26,854</b>	<b>183,894</b>	<b>260,691</b>
<b>Current liabilities</b>				
Creditors due within one year (note 11)	13,190	-	13,190	4,157
<b>Net Current Assets</b>	<b>143,850</b>	<b>26,854</b>	<b>170,704</b>	<b>256,534</b>
<b>TOTAL NET ASSETS</b>	<b><u>155,595</u></b>	<b><u>30,198</u></b>	<b><u>185,793</u></b>	<b><u>277,475</u></b>
<b>REPRESENTED BY:</b>				
Restricted Funds (note 12)			30,198	86,354
Unrestricted Funds (note 12)			155,595	191,121
			<b><u>185,793</u></b>	<b><u>277,475</u></b>

Approved on behalf of the Trustees:



Date: 25/09/2025



**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025**

**1. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

**1.1 Basis of Preparation**

The Financial Statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS102) second edition – October 2019.

Exemption is taken from the requirements of FRS 1 to prepare a Cash Flow Statement on the grounds that it is a small entity.

**1.2 Accounting Policies**

The principal accounting policies, which have been applied consistently, are set out below.

**Charity Income**

All voluntary income and bank interest is accounted for when received. Income from tax recovery on Gift Aid donations is accounted for on an accruals basis. Grants and other income are credited to the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Any costs directly attributable to specific categories have been included in those cost categories in the SOFA. Other costs, which are attributable to more than one activity, are apportioned across categories on the basis of a proportionate estimate. Irrecoverable VAT is charged as an expense against the activity to which the expense relates.

**Tangible Fixed Assets and Depreciation**

All tangible fixed assets are initially recorded at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Property refurbishment	10% straight line
Equipment (including computers)	20% straight line
Website development costs	20% straight line

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently they are measured at realisable market value with changes recognised in 'net gains/(losses) on investments' in the SOFA.

**Debtors and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors arising due to notification of funding awards are recorded in line with the award amount, whether due within or after the end of one year.

**Fund Accounting**

For the purpose of the Statement of Financial Activities, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objectives of the Charity without further specified purpose and are available to be used at the discretion of the Trustees.

Restricted funds comprise grants and other income which has been received for the objectives of the Charity for a purpose specified by the donor within these objectives and must only be applied for the purpose specified.

**Taxation**

Cairns Counselling is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to tax on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
Aberdeen Presbytery	8,000	-	8,000	8,000
Legacies	10,000	-	10,000	-
Trusts & foundations	10,182	9,500	19,682	11,500
Individual donations	-	-	-	7,967
Gift Aid	1,000	-	1,000	799
	<b>29,182</b>	<b>9,500</b>	<b>38,682</b>	<b>28,266</b>

£6,500 of the donations advised in 2025 will be received in future periods. Of the £28,266 of income from donations advised in 2024, £27,266 was for the General Fund and £1,000 was restricted. £27,878 of the donations advised in 2024 are to be received in future periods.

**3. INCOME FROM GRANTS AWARDED**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
IJB Health & Social Care	54,908	-	54,908	54,911
Public sector organisations	-	-	-	13,375
Trusts & foundations	11,687	6,000	17,687	39,177
	<b>66,595</b>	<b>6,000</b>	<b>72,595</b>	<b>107,463</b>

£28,267 of the grants awarded in 2025 will be received in future periods. Of the £107,463 of income from grants awarded in 2024, £58,911 was for the General Fund and £48,552 was restricted. £32,267 of the grants awarded in 2024 are to be received in future periods.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>General fund</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
Counselees contributions	53,569	-	53,569	37,865
Others	25	-	25	2,033
	<b>53,594</b>	<b>-</b>	<b>53,594</b>	<b>39,898</b>

All £39,898 of income from charitable activities for 2024 was for the General Fund.

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>General fund</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
Staff and pensions costs	114,737	59,314	174,051	171,770
Rent and insurance	48,027	4,000	52,027	49,019
Office running costs	7,873	418	8,291	6,544
Training and supervision costs	3,102	1,980	5,082	3,340
IT costs	3,219	1,949	5,168	4,222
	<b>176,958</b>	<b>67,661</b>	<b>244,619</b>	<b>234,895</b>

Of the £234,895 of expenditure on charitable activities for 2024, £166,142 was from the General Fund and £68,753 was from Restricted Funds.



**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**6. STAFF COSTS AND NUMBERS**

	2025	2024
	£	£
Wages and salaries	165,449	160,892
Employer NI costs	11,885	12,114
Pension contributions	12,275	11,499
	<b>189,609</b>	<b>184,505</b>

Average number of employees during the year 9 8

No employee received emoluments of over £60,000 during the year (2024 - Nil)

Trustees Remuneration

No Trustees are remunerated for providing services to the charity and there were no expenses paid to charity trustees during the year.

During the year there were donations of £200 to the charity by trustees and connected persons.

**7. PENSIONS**

The charity contributes to defined contribution pension plans for members of staff. The ongoing profit and loss charge for the period is the employer contributions payable under these arrangements. The total pension cost for the charity was £12,275 (2024 - £11,499).

**8. TANGIBLE FIXED ASSETS**

	Property refurbishment £	Office equipment	Computer equipment £	Website £	Total £
<b>Cost</b>					
At 1 April 2024	21,680	1,240	18,819	3,480	45,219
Additions			1,281		1,281
Disposals					
At 31 March 2025	<b>21,680</b>	<b>1,240</b>	<b>20,100</b>	<b>3,480</b>	<b>46,500</b>
<b>Depreciation</b>					
At 1 April 2024	10,840	992	11,054	1,392	24,278
Disposals					
Charge for year	2,168	248	4,021	696	7,133
At 31 March 2025	<b>13,008</b>	<b>1,240</b>	<b>15,075</b>	<b>2,088</b>	<b>31,411</b>
<b>Net book value</b>					
At 31 March 2025	<b>8,672</b>	-	<b>5,025</b>	<b>1,392</b>	<b>15,089</b>
At 31 March 2024	10,840	248	7,765	2,088	20,941

**9. INVESTMENTS**

	2025	2024
	£	£
Market value at 1 <sup>st</sup> April	87,083	109,575
Add: cost of purchases	-	-
Less: market value of disposals	-	(31,573)
Unrealised gain/(loss) on investments	(4,593)	9,081
Market value at 31 <sup>st</sup> March	<b>82,490</b>	<b>87,083</b>
Investments at cost	<b>50,000</b>	<b>50,000</b>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**10. DEBTORS**

	2025	2024
	£	£
Funding award debtors	34,788	80,645
Accrued income	565	552
Prepaid expenses	1,377	7,213
	<b>36,730</b>	<b>88,410</b>

**11. CREDITORS**

	2025	2024
	£	£
Creditors due within one year	13,190	4,157
	<b>13,190</b>	<b>4,157</b>

**12. FUNDS**

	Balance at 01.04.24	Income	Expenditure	Transfers/ Reval	Balance at 31.03.25
	£	£	£	£	£
General fund	191,121	175,186	(206,119)	(4,593)	155,595
<b>Restricted funds</b>					
ACVO devt. prog.	13,375	-	(11,178)		2,197
Edward Gostling	469		(469)		-
Tabhair Trust	1,250	-	(1,250)		-
Hospital Sat. Fund	4,000	-	(4,000)		-
Hugh Fraser Found.	-	9,000	(2,250)		6,750
Arnold Clark	-	1,000	(418)		582
Bank of Scotland	38,827	-	(32,191)		6,636
Comm. Recov. Fund	22,588	-	(11,652)		10,936
Trades Widows Fund	2,295	-	(1,980)		315
Albert Hunt Found.	750	-	(750)		-
Morningfield Trust	250	-	(250)		-
Stafford Trust	-	5,000	(2,918)		2,082
Gordon Fraser CT	1,250	-	(1,250)		-
Mannofield Church	-	500	-		500
Magic Little Grants	500	-	(500)		-
TAQA Support Fund	800	-	(600)		200
	<b>86,354</b>	<b>15,500</b>	<b>(71,656)</b>		<b>30,198</b>
	<b>277,475</b>	<b>190,686</b>	<b>(277,775)</b>	<b>(4,593)</b>	<b>185,793</b>

**Explanation of funds**

The General Fund comprises all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Communities Recovery Fund and the TAQA Support Fund include the undepreciated balance of fixed assets purchased with funding from these donors together with a balance of funding which has not yet been deployed to fund counselling or support activity.

All other Restricted Funds hold the balance of funding awarded to Cairns Counselling by these donors which has not yet been deployed to fund counselling or support activity.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Fund 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>
Tangible fixed assets	11,745	3,344	15,089
Current assets excl cash	112,720	6,500	119,220
Cash	44,320	20,354	64,674
Current liabilities	(13,190)	-	(13,190)
	<b>155,595</b>	<b>30,198</b>	<b>185,793</b>

  

	<b>General Fund 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>
Tangible fixed assets	14,352	6,589	20,941
Current assets excl cash	143,615	31,878	175,493
Cash	37,311	47,887	85,198
Current liabilities	(4,157)	-	(4,157)
	<b>191,121</b>	<b>86,354</b>	<b>277,475</b>



**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR TO 31 MARCH 2025**

I report on the accounts of the charity for year ended 31 March 2025 which are set out on pages 4 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

25/09/25