



Kerith Counselling Service Limited

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2025

Company No: SC347254

Scottish Charity No: SC032200

Kerith Counselling Service Limited

Charity Information

| | |
|--------------------------------|--|
| Directors | Mr H S Browne Rev N Heath Ms L Queen Mrs M E Gray Dr H W Gray Mrs N A Smith Mr M W McRitchie |
| Company Secretary | Rev N Heath |
| Address | 23 Montgomery Street East Kilbride G74 4JS |
| Scottish Charity Number | SC032200 |
| Bankers | Bank of Scotland 41 Princes Mall East Kilbride G74 1LQ |
| Solicitors | Buchanan Burton 2 Strathmore House Princes Square East Kilbride G74 1LQ |
| Independent Examiner | D Brown FCCA RAM Accountants Admiral House Montgomery Place East Kilbride G74 4BF |

Kerith Counselling Service Limited

Trustees' Report (Including Directors' Report)

For the Year Ended 31 August 2025

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Objectives

The objects of the organisation shall be to relieve suffering and distress and preserve and protect the mental and physical health of individuals resident in the area of benefit by the provision of a counselling service and furtherance thereof to:

- Raise public awareness by working towards reducing the stigma associated with mental health issues and co-operating with research in order to enhance evidence based counselling practice.
- Ensure that the counselling service is provided in accordance with BACP & COSCA Code of Ethics and Good Practice.
- Seek to provide therapeutic support to people in the area of benefit regardless of gender, sexual orientation, race, religious or philosophical belief.

Main Activities

In furtherance of these objects but not otherwise the charity shall seek:

- To provide a generic counselling service using appropriately qualified counsellors trained in one-to-one counselling, couple counselling and group therapy. This includes telephone and online consultations.
- To provide practical placement opportunities for trainee counsellors.
- To provide and encourage ongoing training for counsellors and trainees by way of continuous practice development both in-house and externally.
- To provide in-house supervision for counsellors and trainees and engage and pay for supervisor's supervision.

Kerith Counselling Service Limited

Trustees' Report (Including Directors' Report)

For the Year Ended 31 August 2025

Strategic Report

Achievement and Performance

Charitable Activities

During the year, the charity continued its activities in pursuit of the above stated aims.

The organisation continues to rely on the support and expertise of a committed team of voluntary staff both for reception and counselling activities.

Fundraising Ventures

Six churches have entered into partnership with us for the provision of counselling services. Individuals have carried out sponsored events and continue to give donations. KCS makes application to funding bodies for KCS Assisted Places, Rapid Response and Complex Trauma projects and operational costs.

Financial Overview

The financial statements for the year are set out on pages 7 to 13. The Statement of Financial Activities reflects a net increase in Funds of £5,478 (2024: £13,590).

The slight decrease in Income £2,448 was as a result of the following factors:

- Decrease in funds from Church Partnerships - £1,575
- Decrease in funds from CPD revenue - £1,038
- The decrease in Standard Counselling income was largely offset by the increase in Donations received.

Of the increase in costs £5,664, the vast majority is reflected in an increase of £5,885 for Counsellor payments.

The above, together with some other factors has resulted in a surplus of £5,478 (2024: £13,590).

Reserves Policy

In line with good financial practice, the charity aims to retain a minimum of 3 months running costs (approximately £20,500 in 2025). The Trustees are acutely aware that this is extremely difficult to maintain. However, with unrestricted funds of £20,510 progress has been made in retaining this level of reserves.

There were total Cash & Bank funds of £32,982 at the period end.

The level of funds will enable the continuation of activities in pursuit of the charity's aims in the current year.

Kerith Counselling Service Limited

Trustees' Report (Including Directors' Report)

For the Year Ended 31 August 2025

Structure, Governance and Management

Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It has a single tier structure and as such the Trustees are the members of the charity.

Recruitment and Appointment of New Trustees

Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship; and for a corporate body, that application must be signed by an appropriately authorised officer of that body who will remain as a representative of that corporate body until such time as the corporate body informs the Board otherwise.

Risk Management

The Trustees regularly assess the major risks to which the charity is exposed. This includes, but is not limited to:

- Trustees insurance
- Professional indemnity insurance for all counselling
- Public liability insurance

Training of Trustees

The Board of Directors is made up of members who have considerable professional and business experience, some have experience of working within other charities, i.e. Churches. This experience has proven invaluable, however, if additional training is required, we would be happy to consider this.

Management Committee

The Company's Articles of Association permit the Directors to delegate functions to committees and so the charity's operation activities are co-ordinated by a management committee. The members of this committee during the period were:

Mr H S Browne (Director, Trustee, Chairman)
Rev N Heath (Director, Trustee, Company Secretary)
Ms L Queen (Director, Trustee, Treasurer)
Mrs M E Gray MBE (Director, Trustee, Founder)
Dr H W Gray (Director, Trustee)
Rev M Pexton (Director, Trustee) - resigned 13 November 2024
Mr D McNeill (Service Manager) Job Share Employee
Ms L McMahon (Service Manager) Job Share Employee - resigned 31 May 2025
Alison Coyle (Service Manager) Job Share Employee - appointed 6 May 2025
Miss Natalie McCall (Director, Trustee) - resigned 25 August 2025
Mrs Nicola Anna Smith (Director, Trustee)
Mr M W McRitchie (Director, Trustee) - appointed 20 February 2025

Kerith Counselling Service Limited

Trustees' Report (Including Directors' Report)

For the Year Ended 31 August 2025

Statement of Responsibilities of the Trustees

Charity and company law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud.

Report of the Trustees, incorporating a Strategic Report, approved by order of the Board of Trustees, as the company directors, on 19 November 2025 and signed on the Board's behalf by:



Ms Lorna Queen (Treasurer)

Independent Examiner's Report to the Trustees of Kerith Counselling Service Limited

I report on the accounts of the charity for the year ended 31 August 2025 which are shown on pages 7 to 13.

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 Charities 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

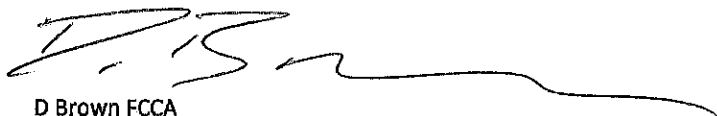
In the course of my examination, no matter has come to my attention

(a) which gives me reasonable cause to believe that in any material respect the requirements :

- (i) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Brown FCCA
RAM Accountants
Admiral House
Montgomery Place
East Kilbride
G74 4BF

19 November 2025

Kerith Counselling Service Limited

Statement of Financial Activities

For the Year Ended 31 August 2025

| | Note | Unrestricted £ | Restricted £ | 2025 £ | 2024 £ |
|---|------|-------------------|-----------------|-----------|-----------|
| Income and Endowments from Charitable Activities | | | | | |
| Donations | 4 | 19,812 | 20,000 | 39,812 | 34,041 |
| Counselling Fees | | 40,086 | - | 40,086 | 48,075 |
| Fundraising | | 7,005 | - | 7,005 | 7,235 |
| | | 66,903 | 20,000 | 86,903 | 89,351 |
| Expenditure on Charitable Activities | | | | | |
| Cost of Generating Funds | 5 | | | | |
| Charitable Activities | | 66,541 | 14,224 | 80,765 | 75,101 |
| Governance Costs | | 660 | - | 660 | 660 |
| | | 67,201 | 14,224 | 81,425 | 75,761 |
| Net income/(deficit) | | (298) | 5,776 | 5,478 | 13,590 |
| Transfer between funds | | - | - | - | - |
| | | (298) | 5,776 | 5,478 | 13,590 |
| Total funds brought forward | | 20,808 | 7,820 | 28,628 | 15,038 |
| Total funds carried forward | | 20,510 | 13,596 | 34,106 | 28,628 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

Balance Sheet

As at 31 August 2025

| | Note | 2025 | | 2024 | |
|--|----------|---------------|----------------------|---------------|----------------------|
| | | £ | £ | £ | £ |
| Fixed Assets | 7 | | - | | 103 |
| Current Assets | | | | | |
| Debtors | 8 | 1,950 | | 1,588 | |
| Bank and Cash | | <u>32,982</u> | | <u>33,880</u> | |
| | | 34,932 | | 35,468 | |
| Creditors falling due within one year | | | | | |
| Creditors | 9 | <u>826</u> | | <u>6,943</u> | |
| | | | <u>34,106</u> | | <u>28,525</u> |
| Net Assets | | | <u>34,106</u> | | <u>28,628</u> |
| Funds | | | | | |
| Unrestricted Funds | 10 | | 20,510 | | 20,808 |
| Restricted Funds | 10 | | <u>13,596</u> | | <u>7,820</u> |
| | | | <u>34,106</u> | | <u>28,628</u> |


The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November and signed on its behalf by:


 Ms Lorna Queen (Treasurer)

Kerith Counselling Service Limited

Notes to the Financial Statements For the Year ended 31 August 2025

1 Statutory Information

Kerith Counselling Service Limited is a limited company incorporated in Scotland. The registered office is 23 Montgomery Street, East Kilbride, G74 4JS.

2 Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

Going Concern

The Trustees are satisfied that there are no events that would affect the charity's ability to continue as a going concern and this basis is appropriate for the preparation of the accounts.

Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received.

Expenditure

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

**Notes to the Financial Statements
For the Year ended 31 August 2025**

2 Accounting Policies (continued)

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life.

Computer equipment 33.3% on cost

Taxation

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

Charitable Funds

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

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

3 Trustee Remuneration and Related Party Transactions

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year, nor for the prior year ended 31 August 2024.

4 Analysis of Donations

| | 2025 | | | 2024 | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| Gift Aid Donations | 3,877 | - | 3,877 | 2,549 | - | 2,549 |
| Other Donations | 11,935 | - | 11,935 | 7,742 | - | 7,742 |
| Foyle Foundation | 4,000 | - | 4,000 | - | - | - |
| Albert Hunt | - | - | - | 4,000 | - | 4,000 |
| AABIE | - | - | - | 2,250 | - | 2,250 |
| Sir Hugh Fraser | - | 4,000 | 4,000 | - | 4,000 | 4,000 |
| Robertson Trust | - | 13,500 | 13,500 | - | 13,500 | 13,500 |
| St James's Place Foundation | - | 2,500 | 2,500 | - | - | - |
| | 19,812 | 20,000 | 39,812 | 16,541 | 17,500 | 34,041 |

Kerith Counselling Service Limited

**Notes to the Financial Statements
For the Year ended 31 August 2025**

| | 2025 | | | 2024 |
|----------------------------------|---------------------|-------------------|---------------|---------------|
| 5 Analysis of Payments | | | | |
| Costs of Generating Funds | | | | |
| | | | | |
| Charitable Activities | | | | |
| | Unrestricted | Restricted | Total | Total |
| Counsellor Payments | 354 | 12,899 | 13,253 | 7,368 |
| Gas, Electricity and Water | 1,230 | 404 | 1,634 | 1,554 |
| Cleaning | 2,118 | 697 | 2,815 | 1,833 |
| General Expenses | 561 | | 561 | 413 |
| Gross Salaries & NIC | 35,072 | | 35,072 | 32,946 |
| Pension | 327 | | 327 | 34 |
| Insurance | 1,892 | | 1,892 | 1,788 |
| Legal Fees | 34 | | 34 | 34 |
| Website & IT | 2,160 | | 2,160 | 2,075 |
| Rent | 14,400 | | 14,400 | 14,400 |
| Repairs and Renewals | 649 | | 649 | 3,213 |
| Postage and Stationery | 392 | | 392 | 503 |
| Subscriptions | 4,614 | | 4,614 | 4,224 |
| Telephone | 683 | 224 | 907 | 1,010 |
| Accountancy | 216 | | 216 | 195 |
| Training | 927 | | 927 | 980 |
| Bank charges | 809 | | 809 | 746 |
| Depreciation | 103 | | 103 | 1,785 |
| | 66,541 | 14,224 | 80,765 | 75,101 |
| Governance Costs | | | | |
| Independent Examiner's Fee | | | 660 | 660 |
| Other payments | | | | |

Kerith Counselling Service Limited

**Notes to the Financial Statements
For the Year ended 31 August 2025**

| | 2025 | 2024 |
|----------------------------------|-------------|-------------|
| | £ | £ |
| 6 Staff Costs and Numbers | | |
| Staff Costs | | |
| Salaries | 35,072 | 32,946 |
| Pensions | 327 | 34 |

The average number of employees during the period was:

| | | |
|----------------|----------|----------|
| Counselling | 3 | 3 |
| Administration | 1 | 1 |
| | <u>4</u> | <u>4</u> |

7 Tangible Fixed Assets

| | Office Equipment | Computer Software | Tenants Improvements | Total |
|-----------------------|-----------------------------|------------------------------|---------------------------------|---------------|
| Cost | | | | |
| At 1 September 2024 | 2,274 | 8,321 | 16,282 | 26,877 |
| Additions | - | - | - | - |
| Disposals | | | | |
| At 31 August 2025 | <u>2,274</u> | <u>8,321</u> | <u>16,282</u> | <u>26,877</u> |
| Depreciation | | | | |
| At 1 September 2024 | 2,171 | 8,321 | 16,282 | 26,774 |
| Charge for year | 103 | - | - | 103 |
| At 31 August 2025 | <u>2,274</u> | <u>8,321</u> | <u>16,282</u> | <u>26,877</u> |
| Net Book Value | | | | |
| At 31 August 2025 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 August 2024 | <u>103</u> | <u>-</u> | <u>-</u> | <u>103</u> |

Kerith Counselling Service Limited

Notes to the Financial Statements
For the Year ended 31 August 2025

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| 8 Debtors | | |
| Prepayments | 1,950 | - |
| NIC/PAYE - (refund due from HMRC on overpayment of NIC/PAYE following change in salary processing software) | - | 1,588 |
| | <u>1,950</u> | <u>1,588</u> |

| | | |
|--|------------|--------------|
| 9 Creditors due within one year | | |
| Trade Creditors | 55 | - |
| Accruals | 92 | 78 |
| Credit Card | 459 | 339 |
| NIC/PAYE | 220 | 361 |
| Other creditors - maternity funding | - | 6,165 |
| | <u>826</u> | <u>6,943</u> |

| | As at 01.09.2024 | Receipts | Payments | Transfers | As at 31.08.2025 |
|---------------------------|---------------------|---------------|-----------------|-----------|---------------------|
| Unrestricted Funds | | | | | |
| General Fund | 20,808 | 66,903 | (67,201) | | 20,510 |
| Restricted Fund | | | | | |
| Sir Hugh Fraser Trust | 500 | 4,000 | (1,500) | | 3,000 |
| Robertson Trust | 7,320 | 13,500 | (12,268) | | 8,552 |
| St James Place Foundation | | 2,500 | (456) | | 2,044 |
| Total Funds | <u>28,628</u> | <u>86,903</u> | <u>(81,425)</u> | - | <u>34,106</u> |

11 Analysis of Net Assets Between Funds

| | General £ | Restricted £ | Total £ |
|---------------------|---------------|-----------------|---------------|
| Fixed Assets | - | | - |
| Current Assets | 21,336 | 13,596 | 34,932 |
| Current Liabilities | (826) | | (826) |
| | <u>20,510</u> | <u>13,596</u> | <u>34,106</u> |