

Institute Of Counselling

Scotland · Charity number SC034878

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2003-09-27
Register	View on the OSCR register

Contact

Address	40 St Enoch Square Glasgow G1 4DH
Website	www.instituteofcounselling.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education'

What the charity does: To promote the relief of illness and suffering in line with Christian ethos.

Beneficiaries: 'Other defined groups'

Objectives: To promote the relief of illness and suffering and the advancement of education in such ways as the Company shall from time to time think fit within the Christian ethos without regard to race, nationality, creed, age, gender or sexual orientation and without geographical restrictions and in particular (but without prejudice to the generality of the said objects). (a) by the provision of counselling and pastoral care. (b) by the provision of high quality training and development of counselling skills. (c) by the provision of open access and opportunities for continuing professional development and research of established Counsellors. (d) by the production and distribution of training material to meet the counselling skill needs of the caring professions and voluntary sector. (e) by the provision of one to one counselling, group counselling, , and support, counselling supervision and support, outreach work in the community and clinical and pastoral counselling. (f) by the maintenance of a reference list of practitioners which will reflect the individual level of skill and experience of such practitioners.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£146,351	£226,080	-	5
2024-06-30	£182,996	£240,722	-	5
2023-06-30	£191,765	£249,088	-	5
2022-06-30	£204,809	£276,226	-	7
2021-06-30	£428,774	£267,538	-	8

Accounts

Registered Company Number SC256700
Registered Charity Number SCO34878

**Report of the Trustees and
Financial Statements for the year ended 30th June 2025
for
The Institute of Counselling

(A company limited by guarantee)**

The Institute of Counselling

(A company limited by guarantee)

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Report of the Trustees (Incorporation the directors' report) for the year ended

30th June 2025

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 30th June 2025. The Financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and they comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 , the Memorandum and Articles of the association, 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 (FRS102)

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the period and since the year end were as follows :

Trustees	
Rev Dr Gabriel Kaifala	Chairperson
Brian Ewing	Trustee Resigned 24/06/2025
Lesley Morrison	Trustee
Graham Margaret Gilston Stevenson	Trustee

Objectives and Activities

The objectives of the Institute are to promote the relief of illness and suffering and the advancement of education in such ways that the company shall from time to time think fit within the Christian ethos, without regarding race, nationality, creed, age, gender, or sexual orientation , and without geographical restrictions. In particular, (but without prejudice) to the generality of the said objective(s) the aims of the Institute are :

- * Provision of high quality training
- * Development of counselling skills
- * Production of training materials for the caring professions and voluntary services
- * Provision of counselling services for individuals and groups.

Financial Review

The accounts for the year to 30th June 2025 show a deficit of £ 79,729 which results in the reserves balance reducing to £ 437.

Two main reasons gave rise to this as outlined below:

First, the main source of income continues to be from courses enrolment fees and to a smaller extent, annual professional membership fees. However, overall enrolment during the year in review was lower than the previous year. To mitigate this, the Board of Trustees is actively looking to introduce new courses that complement existing ones while addressing contemporary issues in the broad field of counselling (see plans for future periods below for an example).

Second, the prevailing economic climate during the year under review has impacted both disposable income and consumer sentiment particularly in the online education space within which the Institute of Counselling operates. Thus, like other similar organisations, some operating costs increased over the period under review.

Reserves Policy

The Unrestricted Fund Balance gives security in an uncertain future and provided resources to support new developments in a changing environment that is still impacted by the effects of Brexit ,economic volatility resulting from and the rising cost of living.

While current reserves are relatively low compared to the previous year :

- * No substantial expenditure planned within the next financial year
- * The rent level of the premises used by the Institute has been reduced, and
- * The Board has introduced tight expense control and will continue to monitor its implementation and impact on the institute's operations

Plans for Future Periods

- * To complete the development of a new module, 'Trauma Informed Practice' (to be offered at Level 8 SCQF) and seek professional accreditation from the Accredited Counsellors, Coaches, Psychotherapists and Hypnotherapists (ACCPH), an international, independent professional body and register for counsellors, coaches, psychotherapists and hypnotherapists. The initial market identified for this module include the Police, Maritime Workers, Security Personnel as well as Emergency First Responders.
- * To present new counselling, cognitive behavioural therapy (CBT) and coaching and mentoring programmes for further professional accreditation from the ACCPH
- * To further improve the institute's website search engine optimisation (SEO) and resources provided to users in order to increase visibility and rankings, relevant enquiries and subsequent course enrolment revenues.
- * To support the further growth and development of our professional membership base by enhancing the provision of our offering and by further supporting registered members in their career and continuing professional development knowledge and advancement within the profession.

Significant Activities

The Institute of Counselling has applied to the ACCPH to extend their professional accreditation of existing counselling programmes and courses. Continued professional accreditation of our programmes and courses is important to maintain trust and recognition of the quality of the institute's offering.

The chief executive officer of the Institute resigned in July 2025. This has had significant impact on both strategic goals and operational activities, especially during the first few months of his resignation. However, the Board of Trustees are working closely with the rest of the staff and volunteers to ensure the smooth running of the institute.

Achievements and Performance

- * The Institute of Counselling has developed , and launched a new search engine optimised website. This has improved the user friendliness, resources and visibility of its high quality training, on online search engines.
- * The Institute of Counselling has developed , launched and delivered a new Professional Diploma in Cognitive Behavioural Therapy (CBT) programme. This new programme continues to meet the professional development needs of practitioners working within the health and social care professions seeking continual professional development and skills development opportunities within their roles.
- * A number of the Institute's Counselling, Cognitive Behavioural Therapy and coaching and mentoring programmes have been accredited by the ACCPH , who are an independent professional membership body and register where practitioners can list their qualifications and practice.
- * The Charity continues to increase staff performance through in house training, guidance ,support and review of new materials.

Registered Company Number	SC256700
Registered Charity Number	SCO34878
Registered Office	40 St Enoch Square, Glasgow G1 4DH

Our Advisers

Bankers	TSB	Northern Business Centre, Glasgow
Independent Examiner	Ballantyne & Co Ltd	60 St Enoch Square , Glasgow G1 4AG
Solicitors	Mitchells Robertson	36 North Hanover St , Glasgow G1 2AD

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year end were as follow:

Trustees

Rev. Dr. Gabriel Kaifala (Chairperson)

Brian Ewing Resigned 24-6-2025

Lesley Morrison

Graham Margaret Gilston Stevenson

Chief Executive

Ian Morrison. Resigned 11-7-2025

The Institute of Counselling
(A company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report)
For the Year ended 30th June 2025

Independent Examiner's Report to the Trustees of the Institute of Counselling.

I report on the Accounts for the year ended 30th June 2025 as set out on Pages 8-15

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's trustees consider that the audit requirement of Regulation to © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)© of the Act and to state whether any matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 1 I of the Charities Accounts Scotland Regulations 2006 (as amended). 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 seeking explanations from you as 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 divan by the accounts.

Independent examiner's statement

In the course of the examination, no matter has come to my attention 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) and of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
 - * to prepare accounts which accord with the accounting records and comply with Regulation 8 od the 2006 Accounts Regulations.
- 1 Have not been met - or
- 2 to which ,my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Balvir S Johal & Company Limited

Dalvir S Johal Bacc , Mlitt , CA
60 St Enoch Square
Glasgow
G1 4AG

The Institute of Counselling
(A company limited by guarantee)

Statement of Financial Activities
For the year ended 30 June 2025

	Notes	2025 Total funds £	2024 Total funds £
Income and endowments from			
Charitable activities	2.	145,541	181,812
Coronavirus Grants			
Investments	3.	810	1,184
Total income		<u>146,351</u>	<u>182,996</u>
Expenditure on:			
Charitable activities	4.	226,080	240,722
Total expenditure		<u>226,080</u>	<u>240,722</u>
Total Income less total expenditure	5.	(79,729)	(57,726)
RECONCILIATION OF FUNDS			
Total funds brought forward		80,166	137,892
TOTAL FUNDS CARRIED FORWARD	11.	<u>437</u>	<u>80,166</u>

The notes form part of the financial statements

The Institute of Counselling
(A company limited by guarantee)

Balance Sheet
As at 30 June 2025

	Notes	2025 Total funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8.	0	675
CURRENT ASSETS			
Debtors	9.	10,391	8,944
Cash at bank and in hand		88,062	88,062
		<u>98,453</u>	<u>97,006</u>
CREDITORS			
Amounts falling due within one year	10.	(26,476)	16840
NET CURRENT ASSETS		<u>71,977</u>	<u>80,166</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		71,977	80,841
CREDITORS			
Amounts falling due after more than one year		-	-
NET ASSETS		<u>71,977</u>	<u>80,841</u>
FUNDS			
Unrestricted funds	11.	437	80,166
TOTAL FUNDS		<u>437</u>	<u>80,166</u>

The notes form part of the financial statements

The Institute of Counselling
(A company limited by guarantee)

Balance Sheet - continued
As at 30 June 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

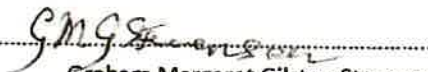
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 11th March 2026 and were signed on its behalf by:-



Trustee

Rev Dr GB Kaifala



Trustee

Graham Margaret Gilston Stevenson

The notes form part of the financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The charity constitutes a public entity body defined by FRS102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and is included in the full statement of financial activities when receivable.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is accounted for on an accruals basis as a liability has been incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor items or those costing below £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment- 33.33% reducing balance

Fixtures, fittings and equipment - 33.33% reducing balance.

In the current year, the assets show as a nil value as they are fully depreciated.

Taxation

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

Pensions

The company operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the Statement of Financial Activities in the year to which they relate. In addition the company makes a contribution to an employee's personal pension scheme and the contributions made are also charged to the Statement of Financial Activities in the year to which they relate.

Fund accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Notes to the Financial Statements - continued
For the year ended 30 June 2025

2. Income from charitable activities

	2025	2024
	£	£
Income from courses	141,727	178,099
Income from membership fees	3,814	3,713
Other income		
	<u>145,541</u>	<u>181,812</u>

3. Investment income

	2025	2024
	£	£
Bank interest receivable	<u>810</u>	<u>1,184</u>

4. Analysis of charitable expenditure

Costs directly related to the provision of services to people with impaired mobility

	2025	2024
	£	£
<i>Charitable activities:</i>		
Payroll costs	79,276	98,957
Premises costs	18,491	17,399
Tutors, accreditation and consultancy fees	44,734	27,769
Marketing and web site costs	56,724	68,446
Equipment leasing	1,698	1,960
Administration costs	8,701	8,301
Depreciation	0	675
Bank and credit card charges	3,682	4,606
Governance costs (below)	<u>12,774</u>	<u>12,609</u>
	<u>226,080</u>	<u>240,722</u>

Support costs have not been separately identified as the Trustees consider there is only one charitable activity, therefore support costs relate wholly to that activity and have not been separately identified.

Governance costs

	2025	2024
	£	£
Salaries	9,366	9,282
Employer's NIC	752	672
Employer's pension cost	280	278
Independent examiner's fee	<u>2,376</u>	<u>2,268</u>
	<u>12,774</u>	<u>12,500</u>

5. Net income

This is stated after charging

	2025	2024
	£	£
Depreciation	0	675
Independent examiner's fee	<u>2,376</u>	<u>2,376</u>

Notes to the Financial Statements - continued
For the year ended 30 June 2025

6. Staff costs and numbers

Employment costs:	2025 £	2024 £
Wages and salaries	75,925	93,485
Social security costs	6,597	7,885
Pension costs	7,152	7,820
	<u>89,674</u>	<u>109,190</u>

No employee received emoluments of more than £60,000 (2022: None)

Number of employees:

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

	2025 No.	2024 No.
Chief Executive	1	1
Administration and support	4	4
	<u>5</u>	<u>5</u>

7. Trustees remuneration and related party transactions

Mrs Lesley Morrison, a trustee of the charity, is employed as a part time editor and received remuneration in the year of £8,114 (2024-£8,265). This remuneration was approved at a meeting of the trustees having referred to the memorandum and articles of association.

Ian Morrison (son of Lesley Morrison). his salary was £28,313- 30-6-2025. (£43,540 - 30-6-2024)
Mr Ian Morrison resigned 11-7-2025

No trustee or person related to trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Notes to the Financial Statements - continued
For the year ended 30 June 2025

8. Tangible fixed assets

	Total £	Computer Equipment £	Fixtures and Fittings £
Cost			
At the beginning and end of year	2,025	2,025	0
Additions in year	0		0
	<u>2,025</u>	<u>2,025</u>	<u>0</u>
Depreciation			
As at 1 July 2024	1,350	1,350	0
Charge for the year	675	675	0
As at 30 June 2025	<u>2,025</u>	<u>2,025</u>	<u>0</u>
NET BOOK VALUE			
As at 30 June 2025	<u>0</u>	<u>0</u>	<u>0</u>
As at 30 June 2024	<u>675</u>	<u>675</u>	<u>0</u>

9. Debtors

	2025 £	2024 £
Trade debtors	8,558	6,744
Prepayments	1,833	2,200
	<u>10,391</u>	<u>8,944</u>

10. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	20,064	10,241
Other taxes and Social Security costs	577	527
Accruals and deferred income	5,835	6,072
	<u>26,476</u>	<u>16,840</u>

11. Funds

	2025 £	2024 £
Opening balance	80,166	137,892
Total income	146,351	182,996
Total expenditure	(226,080)	(240,722)
Closing balance	<u>437</u>	<u>80,166</u>

All income and expenditure is unrestricted and there are no restricted funds.

The Institute of Counselling
(A company limited by guarantee)

Notes to the Financial Statements - continued
For the year ended 30 June 2025

12. Financial commitments

At 30 June 2025 the company had annual commitments under non cancellable operating leases as follows:

	2025 £	2024 £
Between one and five years	1,507	2,072
In over five years	0	565
	<u>1,507</u>	<u>2,637</u>

13 Company limited by guarantee

The Institute of Counselling is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the company, in the event of its being wound up, while the person is a member, or within one year after the person ceases to be a member.

The Institute of Counselling
(A company limited by guarantee)

The following pages do not form part of the statutory accounts

The Institute of Counselling
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Detailed Statement of Financial Activities
For the year ended 30 June 2025

	2025	2024
	Total	Total
	Funds	Funds
	£	£
INCOMING RESOURCES		
Activities for Generating Funds		
Fundraising and donations	-	-
Incoming Resources from Charitable Activities		
Courses	141,727	178,099
Membership	3,814	3,713
Other Income	0	0
	<u>145,541</u>	<u>181,812</u>
Investment Income		
Bank Interest receivable	810	1,184
TOTAL INCOMING RESOURCES	<u>146,351</u>	<u>182,996</u>

The Institute of Counselling
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Detailed Statement of Financial Activities - Continued
For the year ended 30 June 2025

	2025	2024
	Total	Total
	<u>Funds</u>	<u>Funds</u>
	£	£
RESOURCES EXPENDED		
General		
<i>Charitable activities</i>		
Wages and salaries and Employer Ni	82,522	101,370
Pension costs	7,152	7,820
Equipment leasing	1,698	1,960
Rent	11,520	11,520
Rates & insurance and factors	4,429	3,175
Light & heat	2,287	2,427
Repairs & cleaning	255	277
Motor and travel expenses	0	3
Telephone	2,487	2,335
Web hosting	5,820	1,368
Advertising	50,904	67,078
Accreditation	8,500	0
Depreciation	0	675
Printing & stationery	167	393
Postage and carriage	78	389
Tutors	20,484	20,485
Bank and credit charges	3,682	4,606
General expenses	4,649	3,789
Consultancy fees	15,750	7,284
Payroll preparation costs	1,320	1,392
Professional fees	2,376	2,376
Staff training	-	-
	<u>226,080</u>	<u>240,722</u>