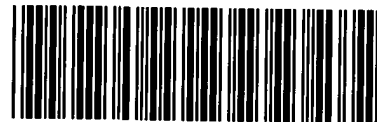


Company no. 04754643
Charity no. 1109904
England and Wales

Gloucestershire Counselling Service
Annual Report and Audited Accounts
31 August 2023

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COMPANIES HOUSE

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2023

Status	The organisation is a charitable company limited by guarantee, incorporated on 6 May 2003 and registered as a charity on 7 June 2005.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	04754643	
Charity number	1109904	
Registered office and operational address	Alma House 52-53 High Street Stroud Gloucestershire GL5 1AP	
Trustees	Katherine Rooksby Nicola De longh Nigel Brabbins Sam Clark-Stone Lynn Emslie Jim Laidlaw Hannah Lim Rachel Poynor Ed Weir	(Chair) (Vice Chair) (Treasurer) (appointed 1 February 2023) (resigned 1 March 2023) (appointed 5 April 2023) (appointed 1 February 2023) (appointed 1 February 2023)
Company secretary	Ellen Edwards	
Senior management team	Fiona Phelps Ellen Edwards Jessica Sullivan	Chief Executive Officer Head of Finance and Operations Head of Clinical Strategy and Development (from April 2023)
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

Gloucestershire Counselling Service

Reference and administrative details

For the year ended 31 August 2023

Bankers

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Hampshire Trust Bank
55 Bishopgate
Cornhill
London
EC2N 3AS

Aldermore
1st Floor, Block B
Western House
Lynch Wood
Peterborough
PE2 6FZ

The Charity Bank
Fosse House
182 High Street
Tonbridge
TN9 1BE

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

The trustees present their report and the unaudited financial statements for the year ended 31 August 2023.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Gloucestershire Counselling Service (GCS) was first registered as a charity on 14 June 1984. The charity became a charitable company limited by guarantee, incorporated on 6 May 2003 and the company was registered as a charity on 5 June 2005. It was originally established under a Memorandum of Association, which established its objects and powers and was governed by its Articles of Association. New Articles of Association were adopted in 2018 which provide the Organisation with a more robust governance framework.

The charity is a company, limited by guarantee, as defined by the Companies Act 2006.

GCS has an active Board of eight Trustees, comprising Chair, Vice Chair, Treasurer and five others. There has been a positive recruitment campaign during the year which has seen the appointment of four new trustees. All Trustees are appointed for an initial term of three years. No Trustee may serve more than nine years, unless in exceptional circumstances and with prior agreement from the Board.

Trustees are recruited by open advertisement detailing the attributes that have been identified by an skills audit. Vacancies are then promoted across a variety of networks across the county, individuals must complete an application form before being invited to an interview. Recommendations are then made to the board who will vote in new board members.

New trustees are provided with a copy of the Gloucestershire Counselling Service's key documents, the Articles of Association, a copy of the latest annual report & accounts and minutes of recent trustee meetings. The induction, led by the Chair of Trustees, includes:

- an explanation of the purposes and activities of GCS;
- the trusts and procedures which govern the trustees' actions;
- the organisation of GCS; and
- the source of funding and the nature of resources.

It is the responsibility of the Board and Company Secretary to ensure that GCS has effective governance arrangements, including a sound system of internal control, as well as continuously striving to improve its governance and meeting changing legal and other requirements.

The Trustee Board meets quarterly to discuss the strategic direction of GCS, ensure core aims and objectives are being met in the most efficient way, take account of any risks facing the organisation and ensure that all legal obligations are satisfied.

The trustees are responsible for the strategic direction of the charity delegating day-to-day decision making and operational responsibilities to the Chief Executive Officer and Senior Management Team to deliver within the parameters of the agreed budget.

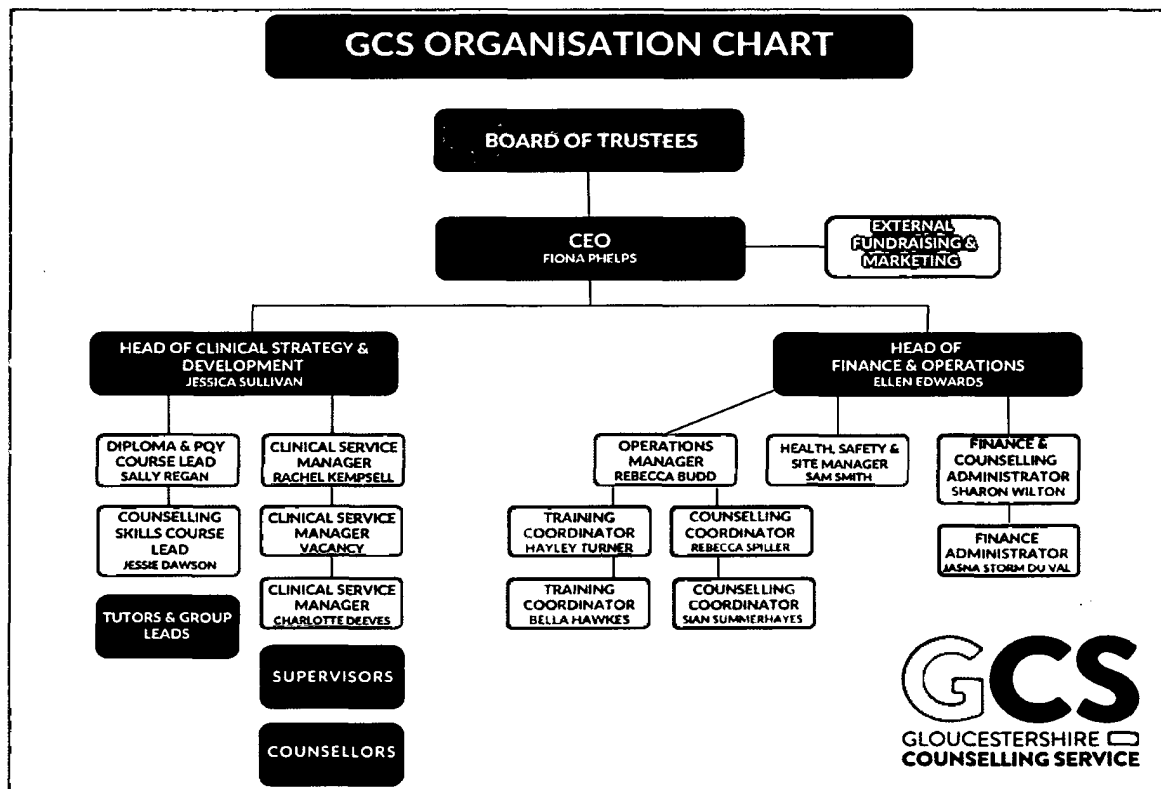
The trustee board review the pay rate across the Organisation on an annual basis benchmarking against similar sized charitable Organisations and Organisations that undertake similar activities.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

GCS Counselling Services is a British Association for Counselling and Psychotherapy (BACP) Accredited Service which requires the charity to adhere to high levels of professional standards and ethics. GCS is a Member Institute of the British Psychoanalytic Council (BPC), who accredit the Diploma in Counselling and offer professional accreditation to qualified counsellors.



OBJECTIVES AND ACTIVITIES

GCS' objectives are:

- 1) The relief of people suffering from emotional or psychological distress or relationship problems principally to the community of Gloucestershire and its surrounds by the provision of high-quality counselling; and
- 2) To advance education and training in counselling and to promote awareness of the effectiveness of counselling.

GCS delivers public benefit through the provision of professional counselling services which are accessible to all supported by high-quality training courses within Gloucestershire. In shaping our activities, the trustees have regard to the Charity Commission's guidance on public benefit. Further detail about the ways in which we deliver Counselling & Training services are outlined below:

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023



There has been significant work undertaken by the Trustee board and Senior Leadership Team to establish the strategy of the organisation for the coming three years:

People

- To deliver counselling and training services, ensuring diversity and inclusion; and
- To be an organisation which has a sense of belonging and inclusion for all staff & volunteers while improving diversity.

Operations

- Be a data driven organisation to improve efficiencies and illustrate impact; and
- To have enhanced partnership working with other organisations.

Finance

- To have increased income generation capability;
- To have maximised fundraising opportunities; and
- To have control and visibility in who we subsidise in counselling.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

ACHIEVEMENTS AND PERFORMANCE Counselling Services

15301 
COUNSELLING SESSIONS DELIVERED
14900 2021/2022 - 15301 2022/2023

24%  **INCREASE**
in REGISTRATIONS
compared to last year


**DELIVERED ACROSS THE
COUNTY BY OUR TEAM
OF 96 COUNSELLORS**

94% of counselling service users recognised they have made positive changes having engaged with GCS counselling services.



However, the voices of our clients give an understanding of what this means to those who access our services

“My counsellor helped me through the hardest time of my life and listened to everything I had to say and has made a greater impact of me than I can ever thank you for.”

“The counselling rebuilt my self-confidence, encouraged and supported me to find ways of dealing with my current and future problems, and to choose the optimum way forward. It afforded me space to consider my current and likely future issues, and to identify and to explore viable options for dealing with these.”

“The low cost of the counselling was immensely helpful as that has been a big barrier for me in the past. The counsellor I saw was amazing also, very professional and insightful.”

“Working on my gender, sexuality. Seeing from other peoples perspective. Making good and helpful changes. Coping strategies. Getting things off my chest not being a ticking timebomb!”

“Talking about my experiences from childhood helped me to let go of a lot of stored emotional pain. Taking away and thinking about the responses from my counsellor helped me to better understand and look at things from a different angle. I felt I could 100% trust my counsellor.”

“Having been with GCS counselling has completely changed my life for the better. I firmly believe that I would not be in the place I am without the help from GCS and my Counsellor.”

“I found everything helpful. I'm completely a different woman.”

“For me, it was just a safe space where I could feel heard. It was a release valve for all the little things that turn into big stresses when kept pent up. It helped me to rationalise the difference between the big things and the little things a bit as well.”

“Listening and learning how to feel and communicate.”

“Honestly, this service was a lifesaver. I am here today because of it.”

“Thank you for helping me to regain control of my life. The work we did together was instrumental in me becoming secure in myself which meant I was ready to take the opportunity to cure my chronic pain when it was presented. I can't put into words how much working with you has changed my life. Thank you.”

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

GCS is now supporting all clients to access services by financially subsidising the cost of registrations and assessments to those who access our services without a referral.

With demand for services increasing GCS has been committed to ensuring that we maintain and grow our ability to deliver counselling services without impacting on the professionalism or quality of the services that we deliver. We have therefore taken specific action to focus upon this:

- GCS has taken the step to employ several qualified and accredited counsellors on salaried contracts which has enabled us to secure the resources and ensure that we have the capacity to meet the rising demand for services;
- GCS is committed to recognising accreditation and the importance of this within the profession. GCS are now supporting this by employing counsellors who have recently qualified who are committed to becoming accredited within the next 12 months on the proviso of receiving clinical supervision within GCS; and
- There has been continued investment into the workforce with the introduction of line management for all the clinical team and an increased focus on ensuring professional development aims can be met within the organisation to support retention.

Training services

Our three-year Diploma in Psychodynamic Counselling collectively is larger than it ever has been with a total of 39 in training to become qualified counsellors at GCS on our BPC accredited course.

The Certificate in Counselling Skills course graduated 36 students in July 2023 which is the highest number who have passed through our training in a year.

We have revitalised the offer for qualified counsellors considering the demand for a return to in-person Continued Professional Development events which have been re-introduced post-COVID.

Stability within the management team at GCS has been a key theme of 2022/2023 and this has been strengthened with the appointment of Jessica Sullivan in the role of Head of Clinical Strategy & Development in April 2023. There has been a focus on embedding best practice across all aspects of the organisation. There has been a particular focus on preparing for the launch of our new counselling operating system which will support us in digitalising the service and support our strategy of being data driven.

FUNDRAISING

The fundraising responsibilities within the Organisation have been jointly shared by the CEO with the support of external Fundraiser, Orchard Fundraising. All applications are reviewed by the CEO before being submitted by GCS or for any person acting on behalf of the GCS.

The fundraising landscape has altered significantly with applications for trusts and grants becoming increasingly competitive and the criteria becoming more restrictive. However GCS is delighted to have been successful in securing a multi-year funding agreement with the Barnwood Trust and is looking to develop further funding relationships as well as a focus on locality funding.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

FINANCIAL REVIEW

GCS income comes from a variety of sources with most of the income being self-generated. The risk to the organisation of losing a particular income stream is therefore minimised. GCS receives its income from:

- Clients accessing counselling;
- Contracts with the Ministry of Justice and Integrated Care Board to deliver Counselling services;
- Trainee fees for training courses;
- A GP contract and 10 school contracts;
- EWS (Employee Wellbeing Service) contracts with local employers to provide counselling for their employees;
- Contracts to provide clinical supervision externally; and
- Grant funding and trust income.

92% of self-funding clients required subsidised counselling rates which is funded by fundraising. We seek funding from external sources such as trust and grants to ensure we can continue to offer an accessible service to fee-paying clients.

RESERVES POLICY

GCS is committed to providing accessible counselling to the communities of Gloucestershire. In order to do this GCS' clients are able to apply for a reduced counselling rate. GCS have therefore designated £180,000 to cover the cost of providing subsidised counselling, based on budgeted levels of counselling for 23/24. GCS is responsible for the internal upkeep of the premises in Stroud & Gloucester and as such is liable for repairs and maintenance in the event of an emergency. GCS have therefore designated a further £25,000 to cover any emergency maintenance and building repairs. This brings the total of designated reserves to £205,000.

It is considered prudent to hold a reserve of three to six months core operating costs. This is to enable the charity to continue to operate in the event of an interruption to its income streams and also to wind down its operations in a controlled manner should this become necessary. An amount has also been included to cover redundancy costs in the event of a winding up. General reserves (excluding fixed assets) held at the year-end were £466k, which covers 5 months of the budgeted operating costs for 2023/2024.

PLANS FOR THE FUTURE

As GCS looks ahead, we are focused on ensuring the sustainability of the organisation and the ensuring that we can continue to provide accessible counselling services to the communities of Gloucestershire. To do this, we recognise the need to increase our income generation capabilities which will form the primary strategic focus of 2023/2024.

Gloucestershire Counselling Service

Report of the trustees

For the year ended 31 August 2023

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITORS

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to act in that capacity.

Approved by the trustees on 4 January 2024 and signed on their behalf by



Katherine Rooksby
Chair of Trustees

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Opinion

We have audited the financial statements of Gloucestershire Counselling Service (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- The financial statements are not in agreement with the accounting records and returns;
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Independent auditors' report

To the members of

Gloucestershire Counselling Service

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rob Wilson

Date: 5 January 2024

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Gloucestershire Counselling Service

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2023

		Restricted	Unrestricted	2023 Total	2022 Total
	Note	£	£	£	£
Income from:					
Donations	3	71,919	32,604	104,523	242,759
Charitable activities:	4				
Counselling		148,138	651,848	799,986	662,718
Training		-	206,304	206,304	212,030
Other trading activities	5	-	2,108	2,108	4,805
Investments		-	21,276	21,276	5,654
Total income		<u>220,057</u>	<u>914,140</u>	<u>1,134,197</u>	<u>1,127,966</u>
Expenditure on:					
Raising funds		-	52,790	52,790	45,852
Charitable activities:					
Counselling		140,201	677,813	818,014	752,538
Training		-	183,715	183,715	218,886
Total expenditure	7	<u>140,201</u>	<u>914,318</u>	<u>1,054,519</u>	<u>1,017,276</u>
Net income / (expenditure)		79,856	(178)	79,678	110,690
Transfers between funds		<u>(14,635)</u>	<u>14,635</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	65,221	14,457	79,678	110,690
Funds at the start of the year		<u>4,864</u>	<u>671,608</u>	<u>676,472</u>	<u>565,782</u>
Funds at the end of the year		<u><u>70,085</u></u>	<u><u>686,065</u></u>	<u><u>756,150</u></u>	<u><u>676,472</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed above and in note 16 to the financial statements.

Gloucestershire Counselling Service

Balance sheet

As at 31 August 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	11		15,397	9,261
Investments			<u>170,000</u>	<u>170,000</u>
			185,397	179,261
Current assets				
Debtors	12	74,098		29,731
Current asset investments		170,046		85,046
Cash at bank and in hand		<u>510,169</u>		<u>603,015</u>
		754,313		717,792
Creditors: amounts due within 1 year	13	<u>(183,560)</u>		<u>(220,581)</u>
Net current assets			<u>570,753</u>	<u>497,211</u>
Net assets	15		<u>756,150</u>	<u>676,472</u>
Funds	16			
Restricted funds			70,085	4,864
Unrestricted funds:				
Designated funds			205,000	25,000
General funds			<u>481,065</u>	<u>646,608</u>
Total funds			<u>756,150</u>	<u>676,472</u>

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 4 January 2024 and signed on their behalf by:

K R

Katherine Rooksby
Chair of Trustees

Gloucestershire Counselling Service

Statement of cash flows

For the year ended 31 August 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	79,678	110,690
<i>Adjustments for:</i>		
Depreciation charges	14,264	14,731
Investment income	(21,276)	(5,654)
(Increase) / decrease in debtors	(44,367)	25,197
(Decrease) / increase in creditors	(37,021)	99,182
Net cash (used in) / provided by operating activities	(8,722)	244,146
Cash flows from investing activities:		
Dividends, interest and rents from investments	21,276	5,654
Increase in non-current asset investments	-	(170,000)
Purchase of tangible fixed assets	(20,400)	(2,994)
Net cash provided by / (used in) investing activities	876	(167,340)
(Decrease) / increase in cash and cash equivalents in the year	(7,846)	76,806
Cash and cash equivalents at the beginning of the year	688,061	611,255
Cash and cash equivalents at the end of the year	680,215	688,061
Cash and cash equivalents are represented by:		
Cash at bank and in hand	510,169	603,015
Current asset investments	170,046	85,046
	680,215	688,061

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gloucestershire Counselling Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. Given the increasing demand for services and the healthy unrestricted surplus generated in 22/23, the trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of counselling or training services is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on a proportion of direct costs:

	2023	2022
Raising funds	5.0%	4.5%
Counselling	77.6%	74.0%
Training	17.4%	21.5%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
Office equipment	3 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Investments and current asset investments

Investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value, and are split between current and non-current based on their maturity date. Maturity dates >1y are included in non-current asset investments.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies (continued)

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities. The total employer pension contributions payable in the year were £11,608 (2022: £9,068).

o) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (h).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

2. Prior period comparatives

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	219,601	23,158	242,759
Charitable activities:			
Counselling	49,280	613,438	662,718
Training	3,000	209,030	212,030
Other trading activities	-	4,805	4,805
Investments	-	5,654	5,654
Total income	271,881	856,085	1,127,966
Expenditure on:			
Raising funds	-	45,852	45,852
Charitable activities:			
Counselling	298,486	454,052	752,538
Training	-	218,886	218,886
Total expenditure	298,486	718,790	1,017,276
Net income / (expenditure) and net movement in funds	(26,605)	137,295	110,690

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

3. Donations

	Restricted £	Unrestricted £	2023 Total £
General donations	-	854	854
Grant income:			
Barnwood Trust	-	30,000	30,000
Charities Aid Foundation	71,919	-	71,919
The Langtree Trust	-	500	500
Renishaw plc	-	500	500
Tesco	-	750	750
	<u>71,919</u>	<u>32,604</u>	<u>104,523</u>

Prior period comparatives

	Restricted £	Unrestricted £	2022 Total £
General donations	-	785	785
Grant income:			
Barnwood Trust	23,843	-	23,843
Charities Aid Foundation	195,758	-	195,758
Co-op	-	1,373	1,373
Gloucestershire Public Health	-	20,000	20,000
Waitrose	-	1,000	1,000
	<u>219,601</u>	<u>23,158</u>	<u>242,759</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
<i>Counselling:</i>			
Grant income			
Office of the Police & Crime Commissioner (OPCC)	148,138	-	148,138
Contract income			
Gloucestershire County Council	-	20,064	20,064
NHS Integrated Care Board (ICB)	-	153,370	153,370
Counselling fees	-	478,414	478,414
Total counselling	<u>148,138</u>	<u>651,848</u>	<u>799,986</u>
<i>Training:</i>			
Fees and contracts	-	206,304	206,304
Total training	<u>-</u>	<u>206,304</u>	<u>206,304</u>

Prior period comparatives

	Restricted £	Unrestricted £	2022 Total £
<i>Counselling:</i>			
Grant income			
Gloucestershire Community Foundation	34,928	-	34,928
Office of the Police & Crime Commissioner (OPCC)	14,352	-	14,352
Contract income			
Gloucestershire County Council	-	95,718	95,718
NHS Clinical Commissioning Group (CCG)	-	24,299	24,299
Counselling fees	-	493,421	493,421
Total counselling	<u>49,280</u>	<u>613,438</u>	<u>662,718</u>
<i>Training:</i>			
Fees and contracts	-	209,030	209,030
Grants	3,000	-	3,000
Total training	<u>3,000</u>	<u>209,030</u>	<u>212,030</u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

5. Other trading activities

	2023 £	2022 £
Rent	2,108	4,730
Other trading activities	-	75
	<u>2,108</u>	<u>4,805</u>

All income from other trading activities in the current and prior period was unrestricted.

6. Government grants

The charitable company receives government grants, defined as funding from Gloucestershire Public Health and the Office of the Police & Crime Commissioner, to fund charitable activities. The total value of such grants in the period ending 31 August 2023 was £148,138 (2022: £57,928). The charity also receives income under contracts from Gloucestershire County Council and the NHS Integrated Care Board (ICB). There are no unfulfilled conditions or contingencies attaching to these grants.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

7. Total expenditure

	Raising funds £	Counselling £	Training £	Support and governance £	2023 Total £
Staff costs (note 9)	22,495	564,084	126,686	155,330	868,595
HR and recruitment	-	-	-	5,036	5,036
Room hire, rent and service	-	-	-	49,656	49,656
Travel and subsistence	-	-	-	242	242
Stationery, postage and telephone	-	-	-	7,206	7,206
General administration	-	-	-	16,392	16,392
Subscriptions	-	-	-	3,237	3,237
Insurance	-	-	-	6,652	6,652
IT costs	-	-	-	25,256	25,256
Advertising and marketing	13,908	-	-	-	13,908
Repairs and maintenance	-	-	-	21,816	21,816
Professional fees	-	-	-	6,500	6,500
Accountancy	-	-	-	8,576	8,576
Bank charges	-	-	-	6,403	6,403
Depreciation	-	-	-	14,264	14,264
Bad debt	-	-	-	780	780
Sub-total	36,403	564,084	126,686	327,346	1,054,519
Allocation of support and governance costs	16,387	253,930	57,029	(327,346)	-
Total expenditure	52,790	818,014	183,715	-	1,054,519

Total governance costs were £6,960 (2022: £5,640).

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

7. Total expenditure (continued)
Prior year comparative

	Raising funds £	Counselling £	Training £	Support and governance £	2022 Total £
Staff costs (note 9)	22,393	485,392	141,183	120,163	769,131
HR and recruitment	-	-	-	4,027	4,027
Room hire, rent and service	-	-	-	49,061	49,061
Travel and subsistence	-	-	-	272	272
Stationery, postage and telephone	-	-	-	7,931	7,931
General administration	-	-	-	26,548	26,548
Subscriptions	-	-	-	2,963	2,963
Insurance	-	-	-	6,701	6,701
IT costs	-	-	-	54,616	54,616
Advertising and marketing	7,182	-	-	-	7,182
Repairs and maintenance	-	-	-	35,782	35,782
Professional fees	-	-	-	22,163	22,163
Accountancy	-	-	-	9,510	9,510
Bank charges	-	-	-	6,658	6,658
Depreciation	-	-	-	14,731	14,731
Sub-total	29,575	485,392	141,183	361,126	1,017,276
Allocation of support and governance costs	16,277	267,146	77,703	(361,126)	-
Total expenditure	45,852	752,538	218,886	-	1,017,276

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

8. Net movement in funds

This is stated after charging / crediting:

	2023 £	2022 £
Depreciation	14,264	14,731
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	34	69
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	5,800	4,700

During the year, one trustee was reimbursed £34 for travel expenses (2022: one trustee was reimbursed £69 for travel expenses).

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	811,348	716,459
Social security costs	45,639	37,604
Employer's pension	11,608	9,068
Termination payments	-	6,000
Total emoluments paid to staff were:	868,595	769,131

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity are considered to be the trustees and senior leadership team which includes the Chief Executive, Head of Finance and Operations and Head of Clinical Strategy and Development. The total employee benefits including employer national insurance contributions paid to the key management personnel in the year ending 31 August 2023 was £122,114 (2022: £138,789).

Staff numbers are as follows:

	2023 No.	2022 No.
Average head count	89.8	92.8
Full time equivalent	27.8	23.7

10. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 September 2022	13,733	57,205	70,938
Additions in year	-	20,400	20,400
At 31 August 2023	13,733	77,605	91,338
Depreciation			
At 1 September 2022	11,155	50,522	61,677
Charge for the year	998	13,266	14,264
At 31 August 2023	12,153	63,788	75,941
Net book value			
At 31 August 2023	1,580	13,817	15,397
At 31 August 2022	2,578	6,683	9,261

12. Debtors

	2023 £	2022 £
Trade debtors	52,205	4,599
Prepayments	7,191	6,516
Other debtors	14,702	18,616
	74,098	29,731

13. Creditors: amounts due within 1 year

	2023 £	2022 £
Trade creditors	694	16,962
Deferred income*	145,482	166,396
Accruals	22,913	21,594
PAYE and NI	14,432	15,629
Other creditors	39	-
	183,560	220,581

*Deferred income consists of contract income or fees received in advance of the provision of counselling services or training courses. These are deferred until future periods and released when the session or course is delivered.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

13. Creditors: amounts due within 1 year (continued)

	2023 £	2022 £
<i>Movements in deferred income were:</i>		
Balance at the start of the year	166,396	86,564
Amounts released to income	(166,396)	(86,564)
Amounts deferred in the year	<u>145,482</u>	<u>166,396</u>
Balance at the end of the year	<u><u>145,482</u></u>	<u><u>166,396</u></u>

14. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Property 2023 £	2022 £
Due within 1 year	16,908	41,770
Due within 2 - 5 years	<u>-</u>	<u>16,688</u>
	<u><u>16,908</u></u>	<u><u>58,458</u></u>

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	15,397	15,397
Investments	-	-	170,000	170,000
Net current assets	<u>70,085</u>	<u>205,000</u>	<u>295,668</u>	<u>570,753</u>
Net assets at 31 August 2023	<u><u>70,085</u></u>	<u><u>205,000</u></u>	<u><u>481,065</u></u>	<u><u>756,150</u></u>

Prior period comparatives

	Restricted funds £	Designated funds £	General funds £	Total funds £
Fixed assets	-	-	9,261	9,261
Investments	-	-	170,000	170,000
Net current assets	<u>4,864</u>	<u>25,000</u>	<u>467,347</u>	<u>497,211</u>
Net assets at 31 August 2022	<u><u>4,864</u></u>	<u><u>25,000</u></u>	<u><u>646,608</u></u>	<u><u>676,472</u></u>

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

16. Movements in funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2023 £
Restricted funds:					
Charities Aid Foundation	(14,963)	71,919	(42,321)	(14,635)	-
Office of the Police & Crime Commissioner	6,339	148,138	(87,472)	-	67,005
St. James's Place	13,488	-	(10,408)	-	3,080
Total restricted funds	4,864	220,057	(140,201)	(14,635)	70,085
Unrestricted funds:					
<i>Designated funds</i>					
Counselling services reserve	-	-	-	180,000	180,000
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	180,000	205,000
<i>General funds</i>	646,608	914,140	(914,318)	(165,365)	481,065
Total unrestricted funds	671,608	914,140	(914,318)	14,635	686,065
Total funds	676,472	1,134,197	(1,054,519)	-	756,150

Purposes of restricted funds

Charities Aid Foundation - funding for digital transformation, administrator salaries and adult hardship fund for counselling. The project ended in March 2023.

Office of the Police & Crime Commissioner - 12 weeks fully funded counselling for victims of sexual abuse and domestic abuse, plus the management and administration costs associated with delivering this service.

St James's Place - funding for child and family counsellors.

Awards for All - funding to setup remote working following Covid-19.

Barnwood Trust - funding to setup remote working following Covid-19, training for counsellors to work remotely, IT improvements, remodelling and recarpeting rooms at Alma House and development of a new supervision training.

Gloucestershire Community Foundation - funding for counselling coordination.

Garfield Weston - funding Head of Counselling, communications support and hardship funding.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

Purposes of restricted funds (continued)

NHS Clinical Commissioning - funding for sexual violence training.

Thirty Percy - funding for IT improvements following Covid-19 and supervision training.

Purposes of designated funds

Counselling services reserve - to cover the funding shortfall for subsidised counselling services budgeted for the 23/24 financial year.

Building maintenance and repairs reserve - to cover future maintenance and building repairs.

Transfers between funds

The transfer from restricted funds to general funds represents the release of a restricted donation from Charities Aid Foundation used to purchase a fixed asset during the year. The fixed asset purchased is held for general purposes.

The transfer into the Counselling services reserve represents the creation of the designated reserve for the purposes as described above.

Gloucestershire Counselling Service

Notes to the financial statements

For the year ended 31 August 2023

16. Movements in funds (continued)

Prior period comparatives

	At 1 September 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2022 £
Restricted funds:					
Awards for All	3,073	-	(3,073)	-	-
Barnwood Trust	-	23,843	(23,843)	-	-
Charities Aid Foundation Gloucestershire	-	195,758	(210,721)	-	(14,963)
Community Foundation	1,397	-	(1,397)	-	-
Garfield Weston	1,666	-	(1,666)	-	-
NHS - CCG	-	3,000	(3,000)	-	-
Office of the Police & Crime Commissioner	5,381	34,928	(33,970)	-	6,339
St. James's Place	14,352	14,352	(15,216)	-	13,488
Thirty Percy	5,600	-	(5,600)	-	-
Total restricted funds	31,469	271,881	(298,486)	-	4,864
Unrestricted funds:					
<i>Designated funds</i>					
Building maintenance and repairs reserve	25,000	-	-	-	25,000
Total designated funds	25,000	-	-	-	25,000
<i>General funds</i>	509,313	856,085	(718,790)	-	646,608
Total unrestricted funds	534,313	856,085	(718,790)	-	671,608
Total funds	565,782	1,127,966	(1,017,276)	-	676,472

17. Related party transactions

There were no related party transactions in the current or prior reporting period.