

COUNSELLING TOGETHER

BALANCE SHEET AS AT 31ST DECEMBER 2024

Charity number 1108406

		Funds 2024 £	Funds 2023 £
	Note		
Current Assets:			
Cash at Bank and in Hand		7,445	11,139
Debtors and Prepayments	3	246	384
		<hr/> 7,691	<hr/> 11,523
Liabilities:			
Creditors falling due within one year	4	0	268
Net Current Assets		<hr/> 7,691	<hr/> 11,255
Net Assets		<hr/> <hr/> 7,691	<hr/> <hr/> 11,255
The Funds of the Charity:			
Unrestricted Income Funds:			
Reserves	5	6,664	7,081
General	5	1,017	3,942
		<hr/> 7,681	<hr/> 11,023
Restricted Income Funds	5	10	232
Total Charity Funds		<hr/> <hr/> 7,691	<hr/> <hr/> 11,255

The financial statements were approved by the Trustees and signed on their behalf



Chair of Trustees

P Parslow

Date 28 April 2025

COUNSELLING TOGETHER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Income							
Donations		1,363	6,620	7,983	4,406	1,576	5,982
Grants		2,000	0	2,000	4,461	0	4,461
Other Income							
Activities - Client Fees		14,315	0	14,315	18,785	0	18,785
Investment Income		107	0	107	83	0	83
Fundraising		944	0	944	0	0	0
Total Income		<u>18,729</u>	<u>6,620</u>	<u>25,349</u>	<u>27,735</u>	<u>1,576</u>	<u>29,311</u>
Expenditure							
Cost of Activities	2	27,163	1,750	28,913	27,079	0	27,079
Total Expenditure		<u>27,163</u>	<u>1,750</u>	<u>28,913</u>	<u>27,079</u>	<u>0</u>	<u>27,079</u>
Net Income/(Expenditure)		-8,434	4,870	-3,564	656	1,576	2,232
Transfers between Funds		5,092	-5,092	0	4,540	-4,540	
Net Movement in Funds in Period		<u>-3,342</u>	<u>-222</u>	<u>-3,564</u>	<u>5,196</u>	<u>-2,964</u>	<u>2,232</u>
Reconciliation of Funds							
Total Funds Brought Forward		11,023	232	11,255	5,827	3,196	9,023
Net Movement of Funds (above)		-3,342	-222	-3,564	5,196	-2,964	2,232
Adjustment							
Total Funds Carried Forward		<u>7,681</u>	<u>10</u>	<u>7,691</u>	<u>11,023</u>	<u>232</u>	<u>11,255</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

COUNSELLING TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR 31ST DECEMBER 2024

1 Accounting Policies

1.1 Basis of preparation of financial statements

Counselling Together is a charity (no. 1108406) registered in the United Kingdom. The address of the registered office is given in the Trustees Report. The nature of the charity's operations and principal activities are described in the Trustees Report.

The financial statements of the charity, 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 Charities Act 2011.'

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in 2015 and no transition adjustments were identified.

1.2 Accounting Period

These financial statements cover a 12 month period, from 1st January 2024 to 31st December 2024.

1.3 Income

Voluntary income and donations are recognised on a receivable basis. No permanent endowments have been received in the period. All incoming resources are accounted for the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated goods and services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item.

No amount is included in the Financial Statements for volunteer time in line with the SORP (FRS 102).

1.4 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.

Expenditure is allocated to the appropriate headings in the accounts.

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

1.5 Funds

The funds held constitute: General funds held for any purpose of the charity which are unrestricted. Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes. Details of designated funds are disclosed in note 5 of these accounts. Restricted funds which are held for a narrower purpose and Endowment Funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted. Details of each material restricted fund are disclosed in note 5 of these accounts.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.7 Cash at Bank and in hand

Cash at Bank and cash in hand included cash on deposit.

1.8 Creditors

Creditors 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.

COUNSELLING TOGETHER

NOTES TO THE ACCOUNTS FOR THE YEAR 31ST DECEMBER 2024

	Funds 2024 £	Funds 2023 £
2. Cost of Activities		
Counselling Costs		
Councillor Fees	4,144	4,463
Counsellor Welfare	123	190
Supervision Costs	2,100	2,670
Counselling Venue Hire	<u>115</u>	<u>0</u>
	6,482	7,323
Support Costs		
Contractor Costs	16,090	15,554
Administration Costs	1,497	1,398
Training	0	320
Sundries	18	29
Membership and Subscriptions	383	215
Insurance	412	172
Bookkeeping	1,864	1,784
Office Equipment	<u>0</u>	<u>284</u>
	20,264	19,756
	<u>26,746</u>	<u>27,079</u>
Restricted Expenditure		
Promotional Video and Leaflets	1,750	
Designated Expenditure		
Advertising Banners and Boards	417	0
Governance Costs		
Independent Examiner's Fees	0	0
Total Cost of Activities	<u><u>28,913</u></u>	<u><u>27,079</u></u>
3. Debtors and Prepayments		
Outstanding Receipts	0	170
Prepayments	<u>246</u>	<u>214</u>
Total Debtors and Prepayments	<u><u>246</u></u>	<u><u>384</u></u>
4. Creditors falling due within one year		
Accruals	0	268
Independent Examiner	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>268</u></u>
Included in this balance is the Independent Examiner's fees of	Nil	Nil

5. Analysis of Fund Movements

	01.01.24	Resources	Expended	To General	31.12.24
Unrestricted Funds					
General Funds	3,942	18,729	-26,746	5,092	1,017
Designated Funds	7,081		-417		6,664
Total Unrestricted Funds	11,023	18,729	-27,163	5,092	7,681
Restricted Funds					
Bursary Funds	4	4,870	0	-4,864	10
BH23 Bursary Funds	228	0	0	-228	0
Promotional Video and Leaflets	0	1750	-1,750	0	0
Total Restricted Funds	232	6,620	-1,750	-5,092	10
Total Funds	11,255	25,349	-28,913	0	7,691

Name of Fund	Description, Nature and Purpose of Fund
Bursary Funds	To provide a bursary for clients that are unable to meet the costs for counselling services.
BH23 Bursary Funds	To provide a bursary for clients living in the BH23 postcode area that are unable to meet the costs for counselling services

Restricted Funds are entirely represented by current assets.

Designated Fund Reserves To hold 3 months' operational costs in the event of closure, in respect of a reserve.

Designated Fund Other To hold funds designated for specific expenditure.

6. Related Party Transactions

There were no related party transactions during the period.

7. Trustees Remuneration

A connected person was paid £1,600 to provide services as Administration Manager.
The Charities Commission advised that this is allowable under s185-188 of the Charities Act 2011

8. Trustees Expenses

No trustees, or connected persons thereof, received reimbursement for expenses during the period.

9. Trustees Donations

Donations were received from parties connected to one trustee, with no conditions attached

10. Control Relationships

The Charity is ultimately controlled by the Trustees.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COUNSELLING TOGETHER

I report to the Trustees on my examination of the accounts of Counselling Together (CT) for the period ended 31st December 2024.

Responsibilities

The Trustees of CT are responsible for the preparation of the accounts in accordance with the requirement of the Charities Registration and Regulation Act 2019 ("the Act") and the Charities Regulations 2020 ("the Regulations").

Basis of Independent Examiner's Report

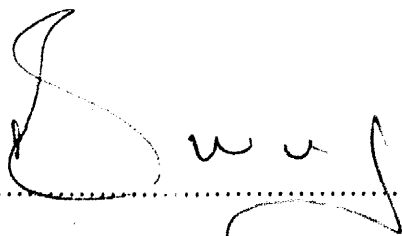
My examination was carried out in accordance with the Directions given by the Charity Commission. This includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "trust and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect;

1. The accounting records were not kept in respect of CT as required by Section 46 of the Act, and Part 6 of the Act and the Regulations; or
2. The accounts did not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn.



Name: Dr Nigel Simmons

Address: Cob Cottage, Wootton Road, Tiptoe, Lymington

Date: 06/03/2025