

# COUNSELLING TOGETHER

## BALANCE SHEET AS AT 31ST DECEMBER 2025

Charity number 1108406

		<b>Funds 2025</b>	<b>Funds 2024</b>
		<b>£</b>	<b>£</b>
	<b>Note</b>		
<b>Current Assets:</b>			
Cash at Bank and in Hand		24,911	7,445
Debtors and Prepayments	3	0	246
<b>Net Assets</b>		<u>24,911</u>	<u>7,691</u>
<b>The Funds of the Charity:</b>			
<b>Unrestricted Income Funds:</b>			
Reserves	5	6,664	6,664
General	5	4,180	1,017
		<u>10,844</u>	<u>7,681</u>
Restricted Income Funds	5	14,067	10
<b>Total Charity Funds</b>		<u>24,911</u>	<u>7,691</u>

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



Chair of Trustees

P Parslow

Date

20 April 2026

# COUNSELLING TOGETHER

## NOTES TO THE ACCOUNTS FOR THE YEAR 31ST DECEMBER 2025

### 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 2025 to 31st December 2025.

#### 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

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
<b>Income</b>							
Donations		2,195	3,566	5,761	1,363	6,620	7,983
Grants		3,500	17,500	21,000	2,000	0	2,000
<b>Other Income</b>							
Activities - Client Fees		22,553	0	22,553	14,315	0	14,315
Activities - Supervision		590	0	590			
Investment Income		76	0	76	107	0	107
Fundraising		187	175	362	944	0	944
<b>Total Income</b>		<u>29,101</u>	<u>21,241</u>	<u>50,342</u>	<u>18,729</u>	<u>6,620</u>	<u>25,349</u>
<b>Expenditure</b>							
Cost of Activities	2	32,402	720	33,122	27,163	1,750	28,913
<b>Total Expenditure</b>		<u>32,402</u>	<u>720</u>	<u>33,122</u>	<u>27,163</u>	<u>1,750</u>	<u>28,913</u>
<b>Net Income/(Expenditure)</b>		-3,301	20,521	17,220	-8,434	4,870	-3,564
Net transfers between Funds		6,400	-6,400	0	5,092	-5,092	0
<b>Net Movement in Funds in Period</b>		<u>3,099</u>	<u>14,121</u>	<u>17,220</u>	<u>-3,342</u>	<u>-222</u>	<u>-3,564</u>
<b>Reconciliation of Funds</b>							
Total Funds Brought Forward		7,681	10	7,691	11,023	232	11,255
Net Movement of Funds (above)		3,099	14,121	17,220	-3,342	-222	-3,564
<b>Total Funds Carried Forward</b>		<u>10,780</u>	<u>14,131</u>	<u>24,911</u>	<u>7,681</u>	<u>10</u>	<u>7,691</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 2025

	Funds 2025 £	Funds 2024 £
<b>2. Cost of Activities</b>		
<b>Counselling Costs</b>		
Councillor Fees	8,771	4,144
Counsellor Welfare	96	123
Supervision Costs	2,530	2,100
Counsellor Training Costs	135	0
Counselling Venue Hire	<u>0</u>	<u>115</u>
	11,532	6,482
<b>Support Costs</b>		
Management of Counsellors	15,433	14,490
Contractor - Administration	1,675	1,600
Administration Costs	1,576	1,497
Sundries	132	18
Membership and Subscriptions	372	383
Insurance	718	412
Bookkeeping	952	1,864
Bank Fees	<u>12</u>	<u>0</u>
	20,870	20,264
	<u>32,402</u>	<u>26,746</u>
<b>Restricted Expenditure</b>		
Promotional Video and Leaflets	0	1,750
Supervision Costs	620	0
20th Anniversary costs	<u>100</u>	<u>0</u>
	720	1,750
<b>Designated Expenditure</b>		
Advertising Banners and Boards	0	417
<b>Governance Costs</b>		
Independent Examiner's Fees	0	0
<b>Total Cost of Activities</b>	<u><u>33,122</u></u>	<u><u>27,163</u></u>
<b>3. Debtors and Prepayments</b>		
Outstanding Receipts	0	0
Prepayments	<u>0</u>	<u>246</u>
<b>Total Debtors and Prepayments</b>	<u><u>0</u></u>	<u><u>246</u></u>

## 5. Analysis of Fund Movements

	01.01.25	Resources	Expended	Transferred between Funds	31.12.25
<b>Unrestricted Funds</b>					
General Funds	1,017	29,101	32,402	6,464	4,180
Designated Fund - General Reserves	6,600	0	0	0	6,600
Designated Funds - Advertising	64	0	0	-64	0
<b>Total Unrestricted Funds</b>	<b>7,681</b>	<b>29,101</b>	<b>32,402</b>	<b>6,400</b>	<b>10,780</b>
<b>Restricted Funds</b>					
Bursary Funds	10	5,051	0	-4,908	153
BH23 Bursary Funds	0	2,090	0	-1,556	534
20th Anniversary Fund		100	100	0	0
Assistant Counselling Manager Fund	0	13,000	0	0	13,000
Counsellor Support and Training Fund	0	1,000	620	64	444
<b>Total Restricted Funds</b>	<b>10</b>	<b>21,241</b>	<b>720</b>	<b>-6,400</b>	<b>14,131</b>
<b>Total Funds</b>	<b>7,691</b>	<b>50,342</b>	<b>33,122</b>	<b>0</b>	<b>24,911</b>

Name of Fund	Description, Nature and Purpose of Fund
<b>Bursary Funds</b>	To provide a bursary for clients that are unable to meet the costs for counselling services.
<b>BH23 Bursary Funds</b>	To provide a bursary for clients living in the BH23 postcode area that are unable to meet the costs for counselling services
<b>20th Anniversary Fund</b>	To provide funds to cover the cost of our 20th anniversary celebration
<b>Assistant Counselling Manager Fund</b>	To provide for an Assistant Counselling Manager to assist our current manager
<b>Counsellor Support and Training Fund</b>	To provide support and training for our Counsellors
Restricted Funds are entirely represented by current assets.	
<b>Designated Fund Reserves</b>	To hold 3 months' operational costs in the event of closure, in respect of a reserve.
<b>Designated Fund Other</b>	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 £1,675 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 Examiners 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 ending 31<sup>st</sup> December 2025.

## **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 Examiners Report**

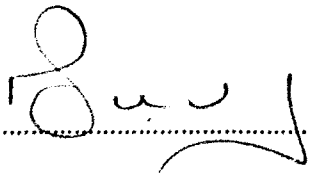
My examination was carried out in accordance with the directions given by the Charity Commission. This includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. The procedures undertaken do not provide all the evidence that would be 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 Examiners' 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.



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Date: 19/02/2026