

Orchard Counselling

England & Wales · Charity number 1160889

Details

Other names	WANTAGE COUNSELLING SERVICE, ORCHARD COUNSELLING, WANTAGE COUNSELLING AND TRAINING CENTRE
Status	Registered
Legal form	CIO
Registered	2015-03-13
Register	View on the Charity Commission register

Contact

Address	The Shaftesbury Centre Percy Street Swindon SN2 2AZ
Phone	07485243021
Email	mavwalls@icloud.com
Website	www.Orchardcounselling.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:1) TO PROTECT AND PROMOTE THE MENTAL AND EMOTIONAL HEALTH OF PEOPLE IN OXFORDSHIRE, WEST BERKSHIRE AND WILTSHIRE BY PROVIDING, DEVELOPING AND MAINTAINING AN AFFORDABLE AND ACCESSIBLE COUNSELLING SERVICE2) TO ADVANCE EDUCATION AND TRAINING OF COUNSELLORS FOR THE PUBLIC BENEFIT.

Activities: The provision of affordable counselling and placement opportunities for counsellors in advanced training

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Oxfordshire
- West Berkshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£30,402	£31,529	-	-
2024-08-31	£38,186	£51,798	-	-
2023-08-31	£49,000	£52,000	-	-
2022-08-31	£24,600	£49,600	-	-
2021-08-31	£79,588	£71,064	-	-

Trustees

Name	Role	Appointed
Myfanwy Walls		2024-07-22

Orchard Counselling

England & Wales - Charity number 1160889

Accounts

Charity Registration No. 1160889
Charitable Incorporated Organisation No. CE003704

Orchard Counselling
Annual Report and Unaudited Financial Statements
Year Ending 31st August 2025



ORCHARD COUNSELLING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M O'Brien
N Garrido
M Walls

Charity number

1160889

**Charitable incorporated
Organisation number**

CE 003704

Principal address

Orchard House
Partway
Wantage
Oxfordshire
OX12 9BU

Independent examiner

Accounts On Us Ltd
Suite 5, Crowood House
Gipsy Lane
Swindon
Wilts
SN2 8YY

ORCHARD COUNSELLING

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ORCHARD COUNSELLING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees of Orchard Counselling (formerly known as Wantage Counselling & Training Centre) present their report and financial statements for the year ended 31 August 2025.

These financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, the Charities Act 2011, and the 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), as amended for accounting periods commencing on or after 1 January 2016.

Objectives and Activities

The object of Orchard Counselling is to:

"Support, heal and promote growth – for those facing challenges, in a safe, inclusive, affordable space."

Counselling is delivered by a team of fully qualified and supervised volunteer counsellors, supported by trainee counsellors working under equivalent levels of professional supervision. Orchard Counselling is a **BACP Accredited Organisation** and abides by the ethical framework and professional standards set by the **British Association for Counselling and Psychotherapy**. The therapeutic approach is integrative, drawing on a range of theories and practices to meet the diverse needs of clients.

Public Benefit Statement

The trustees have paid due regard to the Charity Commission's guidance on public benefit when reviewing Orchard Counselling's aims and planning future activities.

Orchard Counselling addresses a significant gap in mental health service provision within **Oxfordshire, West Berkshire, and surrounding areas**. Many of our clients fall outside the thresholds for NHS mental health support—either not qualifying for secondary services or having needs too complex for short-term primary care options. In contrast to time-limited models of support, Orchard Counselling offers **open-ended counselling**, enabling clients to work through longer-term and deeply rooted issues at their own pace.

The trustees remain committed to extending this public benefit and increasing accessibility to those in need of sustained and supportive counselling services.

Achievements and Performance

During the year, Orchard Counselling continued to provide high-quality counselling services to the local community and beyond, maintaining a hybrid model of delivery to support client and staff safety.

The Board of Trustees actively engaged in improving organisational infrastructure. This included updating online systems, reviewing governance practices, and refining key operational areas such as **fundraising, marketing, and policy updates**. We are pleased to confirm that we successfully **maintained our BACP Accredited status**, reflecting our ongoing commitment to clinical excellence and ethical practice.

Clinical Lead Report

Orchard Counselling remains a vital therapeutic resource across **Oxfordshire, Wiltshire, and West Berkshire**, extending our reach to rural and underserved areas. The service continues to welcome new members into our counselling community and remains committed to supporting the development of emerging practitioners through clinical placements.

ORCHARD COUNSELLING

TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 AUGUST 2025

We offer placements to student counsellors from a variety of training backgrounds, reflecting a broad range of therapeutic modalities. This approach not only supports the profession but also ensures a rich and diverse service offering for clients.

During the reporting period, the clinical team comprised:

3 Qualified Counsellors

16 Volunteer Supervised Placement Counsellors

3 Fortnightly Supervision Groups

These professionals uphold the high standards of care Orchard Counselling is known for, contributing to the emotional well-being of our community and the development of future practitioners.

DATA REPORT

Client Intake Forms Completed: 142 (compared to 153 - 23/24)

Client Assessments Completed: 49 (compared to 56 - 23/24)

Total Clients for Counselling in the year: 56 (compared to 61 - 23/24)

ORCHARD COUNSELLING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

DONATIONS & FUNDRAISING

We would like to express our heartfelt thanks and deep appreciation to the many individuals, Members, and Friends who have supported us throughout the year. We are also incredibly grateful to the following Trusts, Churches, and other Organisations for their generosity and commitment to our work.

During the year, Orchard Counselling received a total of £5,869 in Donations and Grants from various charitable trusts and grant-giving bodies. These funds have played a vital role in enabling us to continue providing accessible and affordable counselling services to the community.

During this financial year, Orchard Counselling continued to focus on delivering core counselling services to the communities in and around Wantage and Oxford. The organisation has faced ongoing financial pressures, which have required significant strategic reconsideration.

In response to these challenges, the trustees developed a new plan aimed at improving the charity's long-term sustainability. A key component of this plan involved addressing the substantial cost burden associated with 'Orchard House'. Recognising the unsustainable nature of this expense, the charity has begun exploring alternative premises that would reduce overheads without compromising service delivery.

Operational costs remained centred around staffing, administration, and premises, with the team continuing to operate with dedication and efficiency despite resource limitations. The financial difficulties experienced this year have highlighted the need for continued adaptation and proactive decision-making.

Efforts to strengthen the charity's income base are ongoing. Maintaining BACP accreditation remains a priority, as does refining internal systems and the overall client experience. The trustees are also pursuing opportunities to recruit a dedicated fundraiser to support income generation moving forward.

The board has reviewed the main risks facing the charity and remains confident that reasonable steps have been taken to manage them, even in a challenging economic climate. Recruitment efforts to expand and strengthen the board of trustees are also in progress.

Structure, governance and management

The charity is a Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

M O'Brien
N Garrido
M Walls

The trustees' report was approved by the Board of Trustees.

Maxine O'Brien

Chair

Dated:

ORCHARD COUNSELLING
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ORCHARD COUNSELLING

I report to the trustees on my examination of the financial statements of Orchard Counselling (the charity) for the year ended 31st August 2025.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report on the financial statements in respect of my examination, which has been carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all applicable Directions issued by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared its financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), rather than the earlier SORP issued on 1 April 2005, which is referred to in current regulations but has since been withdrawn.

This approach has been adopted to ensure the financial statements present a true and fair view in line with Generally Accepted Accounting Practice effective for reporting periods commencing on or after 1 January 2015.

I have completed my examination. Based on my review, no matters have come to my attention that give me cause to believe that, in any material respect:

accounting records were not kept in accordance with section 130 of the 2011 Act; or

the financial statements do not accord with the accounting records; or

the financial statements fail to comply with the applicable requirements concerning the form and content of accounts as set out in the Charities (Accounts and Reports) Regulations 2008, other than the requirement to provide a true and fair view (which is outside the scope of an independent examination).

I have no concerns and have found no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.

Accounts On Us Ltd
Crowood House,
Gipsy Lane
Swindon
Wilts,
SN2 8YY

Dated:

ORCHARD COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Total 2024 £
<u>Income from:</u>			
Donations and legacies	2	5,869	646
Charitable activities	3	24532	37540
Total income		30,402	38,186
<u>Expenditure on:</u>			
Charitable activities	4	31,529	51,798
Net expenditure for the year/ Net movement in funds		(1,127)	(13,612)
Fund balances at 1 September 2024		16,884	30,496
Fund balances at 31 August 2025		15,757	16,884

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ORCHARD COUNSELLING

STATEMENT OF FINANCIAL POSITION

AS AT 31st AUGUST 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		301		401
Current assets					
Debtors	10	-		36	
Cash at bank and in hand		16,152	16,152	17,227	17,263
Creditors: amounts falling due within one year	11	(695)		(780)	
Net current assets			15,457		16,483
Total assets less current liabilities			15,757		16,884
Income funds					
Unrestricted funds			15,757		16,884

The financial statements were approved by the Trustees

Myfanwy Walls
Chair

Date

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting Policies

Charity Information

Orchard Counselling is a Charitable Incorporated Organisation (CIO), operating in accordance with its governing document and the applicable regulations.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities SORP (Statement of Recommended Practice) for accounting periods beginning on or after 1 January 2019. Orchard Counselling is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent necessary to provide a true and fair view. This departure has involved following the updated Charities SORP applicable to FRS 102 rather than the earlier SORP referenced in the Regulations, which has now been withdrawn.

The financial statements are prepared in sterling, the charity's functional currency, and monetary amounts are rounded to the nearest pound (£).

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable Funds

- **Unrestricted funds** are funds available for use at the discretion of the trustees in furtherance of the charity's objectives.
 - **Restricted funds** are subject to specific conditions imposed by donors or grant-making bodies as to their use. Details of the purposes and usage of restricted funds are provided in the notes to the financial statements.
 - **Endowment funds** are funds where the capital must be maintained in accordance with the donor's wishes, and only the income may be used for the charity's purposes.
-

1.3 Incoming Resources

Income is recognised when:

- The charity has entitlement to the income;
- Any performance conditions attached to the income have been met;
- The amount can be reliably measured;
- It is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised when notified, unless performance conditions require deferral. Gift Aid income is recognised at the time of the donation.

Legacies are recognised on receipt, or earlier if:

- Notification has been received of an impending distribution.
- The amount is measurable; and
- Receipt is probable.
- Where a legacy is probable but cannot be reliably measured, it is treated as a contingent asset.

1.4 Resources Expended

Expenditure is recognised when:

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 AUGUST 2025

- There is a legal or constructive obligation to make a payment;
- The payment is probable; and
- The amount can be measured reliably.

Expenditure is classified by activity:

- **Direct costs** are allocated directly to the relevant activity.
 - **Shared and support costs** are allocated across activities on a reasonable and consistent basis, such as usage or staff time.
 - **Governance costs** include all costs associated with constitutional, legal, and statutory requirements.
-

1.5 Tangible Fixed Assets

Tangible fixed assets are initially recognised at cost and subsequently measured at cost less accumulated depreciation and impairment losses.

Depreciation is charged on a straight-line basis over the asset's useful life as follows:

- **Computers** – 25% per annum (Straight Line)

Gains or losses on disposal are calculated as the difference between sale proceeds and the asset's carrying amount and are recognised in the Statement of Financial Activities (SOFA).

1.6 Impairment of Fixed Assets

At each reporting date, the charity assesses whether there is any indication of impairment of tangible fixed assets. If such indication exists, the recoverable amount of the asset is estimated, and an impairment loss is recognised where appropriate.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include:

- Cash in hand
- Bank deposits repayable on demand
- Other short-term, highly liquid investments with original maturities of three months or less

Bank overdrafts are included in borrowings within current liabilities.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 AUGUST 2025

1.8 Financial Instruments

The charity has elected to apply the provisions of **Section 11: Basic Financial Instruments** and **Section 12: Other Financial Instruments Issues** of **FRS 102** to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, only when there is a **legally enforceable right to offset** the recognised amounts, and there is an **intention to settle on a net basis** or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, including **debtors**, **cash**, and **bank balances**, are initially measured at their **transaction price** (including transaction costs). They are subsequently measured at **amortised cost** using the effective interest method, unless the arrangement constitutes a **financing transaction**, in which case the asset is measured at the **present value of future receipts**, discounted at a market rate of interest.

Financial assets expected to be received within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including **creditors** and **bank loans**, are initially recognised at **transaction price**, unless the arrangement constitutes a **financing transaction**, in which case the liability is measured at the **present value of future payments**, discounted at a market rate of interest.

Debt instruments are subsequently measured at **amortised cost**, using the **effective interest method**.

Trade creditors are obligations to pay for goods or services acquired in the ordinary course of business. These are classified as **current liabilities** if payment is due within one year or less. If payment is due after more than one year, they are classified as **non-current liabilities**.

Trade creditors are initially recognised at transaction price and are subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's **contractual obligations** are discharged, cancelled, or expire.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	5,869	646

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 AUGUST 2025

3 Charitable activities

	Counselling income	Training income	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Sales within charitable activities	30,402		30,402	27,686
Performance related grants				10,500
	30,402		30,402	38,186

4 Charitable activities

	2025	2024
	£	£
Depreciation and impairment	100	134
Charitable expenditure	21,428	35,073
Share of support costs (see note 5)	9,091	9,939
Share of governance costs (see note 5)	6,436	6,786

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 AUGUST 2025

5 Support costs

	Support Costs	Governanc e Costs	2025	2024
	£	£	£	£
Rent	7,189		7,189	7,000
Cleaning	150		150	180
Computer and Internet Utilities	1,091		1,091	1,331
Insurance Office supplies	456		456	5,377
Advertising	35		35	421
Subscriptions	339		339	445
Telephone Miscellaneous	363		363	489
Postage and Stationery	365		365	65
Independent examination fees		1,010	1,010	1,596
Legal and professional		70	70	5,190

Governance costs include payments to the accountants of £695 (2024 £780) for the independent examination.

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	0	0

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 AUGUST 2025

8 Tangible fixed assets

	Computers
Cost	£
At 1 September 2024	3,497
At 31 August 2025	3,497
Depreciation and impairment	
At 1 September 2024	3,096
Depreciation charged in the year	100
At 31 August 2025	3,196
Carrying amount	
At 31 August 2025	301
At 31 August 2024	401

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	0	0

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	695	780

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1st September 2024	Incoming resources	Resources expended	At 31st August 2025
	£	£	£	£
General funds	16,844	30,402	(31,529)	15,757

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 AUGUST 2025

12 Unrestricted funds (Continued)

Previous year:	At 1st September 2024	Incomin g resources	Resources expended	At 31st August 2025
	£	£	£	£
General funds	30,496	38,186	(51,798)	16,884

13 Related party transactions

There were no disclosable related party transactions during the year 2026

Orchard Counselling

England & Wales - Charity number 1160889

Accounts

Charity Registration No. 1160889
Charitable Incorporated Organisation No. CE003704

ORCHARD COUNSELLING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

ORCHARD COUNSELLING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	F McNally M O'Brien N Muir
Charity number	1160889
Charitable incorporated organisation number	CE 003704
Principal address	Orchard House Portway Wantage Oxfordshire OX12 9BU
Independent examiner	Chapman Worth Limited 2 The Old Estate Yard High Street East Hendred Wantage Oxfordshire OX12 8JY

ORCHARD COUNSELLING

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ORCHARD COUNSELLING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees of Orchard Counselling (formerly known as Wantage Counselling & Training Centre) present their report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of OC is "Support, heal and promote growth - for those facing challenges, in a safe, inclusive affordable space."

The counselling is provided by a team of fully qualified and supervised voluntary counsellors assisted by counsellors in training, who are also supervised to the same professional standard. OC is a BACP Accredited organisation and adheres to the standards and ethics of the British Association for Counselling and Psychotherapy and the counselling is informed by integrative theory and practice.

Public Benefit Statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Orchard Counselling fills a critical gap in the provision of counselling in the surrounding areas of Oxfordshire and West Berkshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. We work with clients for as long as they wish, unlike some other services that offer a maximum of six or seven sessions. This open-ended approach enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. All plans for the future of OC are based on extending the public benefit to an even wider client base.

Achievements and performance

During the past year OC has continued to provide a valuable counselling service to the local community and surrounding areas, offering a hybrid service working hard to make sure clients and staff are kept safe. The trustee board continued to work hard together to implement changes for the benefit of the organisation, updating our online systems and looking at ongoing changes needed to continue the good work. We maintained our BACP Accredited Status and made updates to our policies, fundraising and marketing.

CLINICAL LEAD REPORT

Orchard Counselling continues to serve the community in Oxfordshire, Wiltshire and West Berkshire and surrounding villages, welcoming new members into our counselling community. OC continues as a counselling service offering placements for a variety of students incorporating different modalities. Our clinical team consisted of the following:

- 3 qualified counsellors
- 12 volunteer supervised clinical placements
- 3 fortnightly supervision groups

DATA REPORT

- Client Intake Forms Completed: 100 (compared to 66 - 21/22)
- Client Assessments Completed: 65 (compared to 64 - 21/22)

ORCHARD COUNSELLING

TRUSTEES REPORT 1ST SEPTEMBER 2022 – 31ST AUGUST 2023

- Total Clients for Counselling in the year: 81 (compared to 64 – 21/22)

ORCHARD COUNSELLING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

DONATIONS & FUNDRAISING

We would truly like to thank, and gratefully acknowledge donations from many individuals, Members and Friends together with the following Trusts, Churches and the other Organisations. We received a total of £10,100 in Donations and Grants from a number of different charitable trusts and grant-giving bodies.

FINANCIAL REVIEW

This is only the second operational year that Orchard Counselling have been concentrating on their core counselling services for the Wantage, Oxford community. Therefore, given that this is a relatively new operation the income of £49,166 is encouraging and bodes well for the future.

Operational expenses were £52,810 for the year, with the majority of this going towards staff, administration and rental costs. Therefore, expenses were kept to a minimum by keeping a tight ship and having just a few enthusiastic and productive staff.

In conclusion, having an operational profit of just -£3,644 in the second year of operation gives the charity a positive outlook for the future in being able to maintain quality counselling services in a sustainable way

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 6 month's expenditure.

The trustees consider that reserves at this level will mitigate against the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. As of 31st August 2022 the trustees were working to increase income by planning to focus the organisation's efforts into further strengthening our placement- only model. The trustees were also looking at ways to fundraise.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to reduce the exposure to major risks as far as is reasonably possible given the current economic climate.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

F McNally

M O'Brien

N Muir

The trustees' report was approved by the Board of Trustees.



.....
M O'Brien 30 Sep 2024

Chair

Dated:

ORCHARD COUNSELLING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORCHARD COUNSELLING

I report to the trustees on my examination of the financial statements of Orchard Counselling (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Anna Chapman FCA
Chapman Worth Limited
2 The Old Estate Yard
High Street
East Hendred
Wantage
Oxfordshire
OX12 8JY

Dated:

ORCHARD COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Total 2022 £
	Notes		
Income from:			
Donations and legacies	2	2,002	2,107
Charitable activities	3	47,164	22,492
		<hr/>	<hr/>
Total income		49,166	24,599
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	52,810	49,561
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(3,644)	(24,962)
Fund balances at 1 September 2022		33,571	58,533
		<hr/>	<hr/>
Fund balances at 31 August 2023		29,927	33,571
		<hr/> <hr/>	<hr/> <hr/>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ORCHARD COUNSELLING

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		534		1,408
Current assets					
Debtors	10	36		125	
Cash at bank and in hand		30,886		32,938	
		<u>30,922</u>		<u>33,063</u>	
Creditors: amounts falling due within one year	11	<u>(1,529)</u>		<u>(900)</u>	
Net current assets			29,393		32,163
Total assets less current liabilities			<u>29,927</u>		<u>33,571</u>
Income funds					
Unrestricted funds			29,927		33,571
			<u>29,927</u>		<u>33,571</u>

The financial statements were approved by the Trustees on



M O'Brien
Chair

30 Sep 2024

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Orchard Counselling is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.4 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Charitable activities include expenditure associated with meeting the charitable objectives.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance cost include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	2,002	2,107

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Charitable activities

	Counselling income 2023 £	Training income 2023 £	Total 2023 £	Total 2022 £
Sales within charitable activities	35,485	1,579	37,064	18,492
Performance related grants	10,100	-	10,100	4,000
	<u>45,585</u>	<u>1,579</u>	<u>47,164</u>	<u>22,492</u>
For the year ended 31 August 2022				
Sales within charitable activities	<u>25,477</u>	<u>(2,985)</u>		<u>22,492</u>

4 Charitable activities

	2023 £	2022 £
Depreciation and impairment	874	874
Charitable expenditure	43,344	37,749
	<u>44,218</u>	<u>38,623</u>
Share of support costs (see note 5)	5,257	9,038
Share of governance costs (see note 5)	3,335	1,900
	<u>52,810</u>	<u>49,561</u>

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

5 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Cleaning	360	-	360	567
Computer and Internet	1,040	-	1,040	2,241
Utilities	1,826	-	1,826	2,335
Insurance	569	-	569	569
Office supplies	199	-	199	256
Printing, postage and stationery	-	-	-	261
Subscriptions	439	-	439	1,753
Telephone	568	-	568	593
Miscellaneous	256	-	256	463
Independent examination fees	-	960	960	1,200
Legal and professional	-	2,375	2,375	700
	<u>5,257</u>	<u>3,335</u>	<u>8,592</u>	<u>10,938</u>
Analysed between				
Charitable activities	<u>5,257</u>	<u>3,335</u>	<u>8,592</u>	<u>10,938</u>

Governance costs includes payments to the accountants of £960 (2022 £900) for the independent examination.

6 Trustees

During the period, Maxine O'Brien was remunerated £16,820 (2022 - £10,530) for services provided as a clinical lead. Fiona McNally was remunerated £1,000 (2022 -£400) for fundraising activities.

There were no donations received from trustees during the year.

7 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

9 Tangible fixed assets

	Computers £
Cost	
At 1 September 2022	3,497
At 31 August 2023	3,497
Depreciation and impairment	
At 1 September 2022	2,089
Depreciation charged in the year	874
At 31 August 2023	2,963
Carrying amount	
At 31 August 2023	534
At 31 August 2022	1,408

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	36	125

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,529	900

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	33,571	49,166	(52,810)	29,927

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

12 Unrestricted funds (Continued)

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	58,533	24,599	(49,561)	33,571
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).



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Orchard Counselling

England & Wales - Charity number 1160889

Accounts

Charity Registration No. 1160889
Charitable Incorporated Organisation No. CE003704

ORCHARD COUNSELLING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

ORCHARD COUNSELLING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	F McNally M O'Brien E Mackay N Muir	(Appointed 26 March 2023) (Appointed 28 March 2022)
Charity number	1160889	
Charitable incorporated organisation number	CE 003704	
Principal address	Orchard House Portway Wantage Oxfordshire OX12 9BU	
Independent examiner	Chapman Worth Limited 2 The Old Estate Yard High Street East Hendred Wantage Oxfordshire OX12 8JY	

ORCHARD COUNSELLING

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Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 12

ORCHARD COUNSELLING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees of Orchard Counselling (formerly known as Wantage Counselling & Training Centre) present their report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

ORGANISATION NAME

Wantage Counselling & Training Centre began the process of rebranding in August 2021. The Organisation aimed to officially adopt the new name 'Orchard Counselling' from 1st September 2021.

OBJECTIVES & ACTIVITIES

The object of OC is "Support, heal and promote growth - for those facing challenges, in a safe, inclusive affordable space."

The counselling is provided by a team of fully qualified and supervised voluntary counsellors assisted by counsellors in training, who are also supervised to the same professional standard. OC is a BACP Accredited organisation and adheres to the standards and ethics of the British Association for Counselling and Psychotherapy and the counselling is informed by integrative theory and practice.

PUBLIC BENEFIT STATEMENT

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Orchard Counselling fills a critical gap in the provision of counselling in the surrounding areas of Oxfordshire and West Berkshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. We work with clients for as long as they wish, unlike some other services that offer a maximum of six or seven sessions. This open-ended approach enables clients to address longer term and deeper-seated difficulties and be supported in finding a way through. All plans for the future of OC are based on extending the public benefit to an even wider client base.

Achievements and performance

During the past year OC has continued to provide a valuable counselling service to the local community and surrounding areas, reopening the centre and returning to face to face offering a hybrid service working hard to make sure clients and staff are kept safe and working within the government guidelines. OC also created a planning group for the safe reopening of the centre, making it safe for all. The trustee board continued to work hard together to implement changes for the benefit of the organisation, moving to a robust accessible online system and looking at what was needed to continue the good work.

CLINICAL LEAD REPORT

Orchard Counselling continues to serve the community in Oxfordshire and West Berkshire and surrounding villages, welcoming new members into our counselling community.

In October 2021 The decision was made to cease offering training. OC took the decision to continue as a counselling service offering placements for a variety of students incorporating different modalities

- 3 qualified counsellors,
- 8 external students on supervised clinical placements,
- 2 group supervisors.

ORCHARD COUNSELLING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

DATA REPORT

NB: Due to a changeover of systems these figures are approximate and not as granular as we would like. Robust systems have been put in place as of 31st August 2021 to make future years' reporting far more detailed.

- Client Intake Forms Completed: 66 (compared to 57 - 20/21)
- Client Assessments Completed: 64 (compared to 31 - 20/21)
- Total Clients for Counselling in the year: 64 (compared to 27 – 20/21)

Donations and fundraising

Once again, we would truly like to thank, and gratefully acknowledge donations from many individuals, Members and Friends together with the following Trusts, Churches and the other Organisations who have supported our activities during the past year: The Albert Hunt Trust & The Pharsalia Charitable Trust.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 6 month's expenditure.

The trustees consider that reserves at this level will mitigate against the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. As of 31st August 2022 the trustees were working to increase income by planning to focus the organisation's efforts into further strengthening our placement- only model. The trustees were also looking at ways to fundraise.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to reduce the exposure to major risks as far as is reasonably possible given the current economic climate.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

F McNally	
M O'Brien	
S Voth	(Resigned 15 August 2022)
R Lawson	(Resigned 15 August 2022)
K Johnson	(Resigned 15 August 2022)
E Mackay	(Appointed 26 March 2023)
N Muir	(Appointed 28 March 2022)

Personnel working within OC - paid and voluntary (during the year of the report – 2021to 2022)

NAME	POSITION	STATUS
Maxine O'Brien -	Clinical Lead	Active
Anne Thompson -	Head of Training	Resigned October 2021)
Graham Francis -	Training	Resigned October 2021)
Caroline Marr -	Office Administrator	(Resigned November 2021)
Naomi Garrido -	Systems	Active
Georgina Dowdeswell -	Office Administrator	(Appointed August 2022)

Group supervisors - 2
Qualified Counsellors - 3
Counsellors - 8

ORCHARD COUNSELLING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

*Names in this report redacted in compliance with GDPR – where individual's names are required please apply in writing to The Administrator, Orchard Counselling, Orchard House, Portway, Wantage, Oxon OX12 9HB; the individual details will be supplied where their express permission has been sought and given.

The trustees' report was approved by the Board of Trustees.

.....
M O'Brien
Chair
Dated:

ORCHARD COUNSELLING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORCHARD COUNSELLING

I report to the trustees on my examination of the financial statements of Orchard Counselling (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Anna Chapman FCA
Chapman Worth Limited
2 The Old Estate Yard
High Street
East Hendred
Wantage
Oxfordshire
OX12 8JY

Dated:

ORCHARD COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Total 2021 £
	Notes		
Income from:			
Donations and legacies	3	2,107	662
Charitable activities	4	22,492	78,896
		<hr/>	<hr/>
Total income		24,599	79,558
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	5	49,561	71,064
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(24,962)	8,494
Fund balances at 1 September 2021		58,533	50,038
		<hr/>	<hr/>
Fund balances at 31 August 2022		33,571	58,532
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

ORCHARD COUNSELLING

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		1,408		2,283
Current assets					
Debtors	10	125		127	
Cash at bank and in hand		32,938		57,145	
		<u>33,063</u>		<u>57,272</u>	
Creditors: amounts falling due within one year	11	(900)		(1,023)	
Net current assets			32,163		56,249
Total assets less current liabilities			<u>33,571</u>		<u>58,532</u>
Income funds					
Unrestricted funds			33,571		58,532
			<u>33,571</u>		<u>58,532</u>

The financial statements were approved by the Trustees on

.....
M O'Brien
Chair

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Orchard Counselling is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.4 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Charitable activities include expenditure associated with meeting the charitable objectives.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance cost include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	2,107	662
	<u>2,107</u>	<u>662</u>

4 Charitable activities

	Counselling income	Training income	Other charitable income	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Sales within charitable activities	21,477	(2,985)	-	18,492	78,896
Performance related grants	4,000	-	-	4,000	-
	<u>25,477</u>	<u>(2,985)</u>	<u>-</u>	<u>22,492</u>	<u>78,896</u>
For the year ended 31 August 2021					
Sales within charitable activities	<u>21,842</u>	<u>55,504</u>	<u>1,550</u>		<u>78,896</u>

5 Charitable activities

	2022	2021
	£	£
Staff costs	-	4,891
Depreciation and impairment	874	874
Charitable expenditure	37,749	53,359
	<u>38,623</u>	<u>59,124</u>
Share of support costs (see note 6)	9,038	9,380
Share of governance costs (see note 6)	1,900	2,560
	<u>49,561</u>	<u>71,064</u>

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

6 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Cleaning	567	-	567	630
Computer and Internet	2,241	-	2,241	6,122
Utilities	2,335	-	2,335	-
Insurance	569	-	569	557
Office supplies	256	-	256	270
Printing, postage and stationery	261	-	261	117
Subscriptions	1,753	-	1,753	984
Telephone	593	-	593	520
Miscellaneous	463	-	463	180
Independent examination fees	-	1,200	1,200	1,704
Legal and professional	-	700	700	856
	<u>9,038</u>	<u>1,900</u>	<u>10,938</u>	<u>11,940</u>
Analysed between				
Charitable activities	<u>9,038</u>	<u>1,900</u>	<u>10,938</u>	<u>11,940</u>

Governance costs includes payments to the accountants of £900 (2021 £864) for the independent examination.

7 Trustees

During the period, Maxine O'Brien was remunerated £10,530 (2021 - £11,100) for services provided as a clinical lead. Fiona McNally was remunerated £400 (2021 -£0) for fundraising activities.

There were no donations received from trustees during the year.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	-	1
	<u>-</u>	<u>1</u>
Employment costs	2022	2021
	£	£
Wages and salaries	-	4,891
	<u>-</u>	<u>4,891</u>

ORCHARD COUNSELLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

9 Tangible fixed assets

	Computers
	£
Cost	
At 1 September 2021	3,497
At 31 August 2022	3,497
Depreciation and impairment	
At 1 September 2021	1,215
Depreciation charged in the year	874
At 31 August 2022	2,089
Carrying amount	
At 31 August 2022	1,408
At 31 August 2021	2,283

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	125	127

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	159
Accruals and deferred income	900	864

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Orchard Counselling

England & Wales - Charity number 1160889

Accounts

Charity Registration No. 1160889
Charitable Incorporated Organisation No. CE003704

WANTAGE COUNSELLING SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

WANTAGE COUNSELLING SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	F McNally M O'Brien S Voth R Lawson K Johnson	(Appointed 2 August 2021) (Appointed 20 August 2021) (Appointed 20 August 2021)
Charity number	1160889	
Charitable incorporated organisation number	CE 003704	
Principal address	Orchard House Portway Wantage Oxfordshire OX12 9BU	
Independent examiner	Chapman Worth Limited 3 The Old Estate Yard High Street East Hendred Wantage Oxfordshire OX12 8JY	

WANTAGE COUNSELLING SERVICE

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Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 13

WANTAGE COUNSELLING SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees of Orchard Counselling (formerly known as Wantage Counselling & Training Centre) present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

ORGANISATION NAME

Wantage Counselling & Training Centre began the process of rebranding in August 2021. The Organisation aimed to officially adopt the new name 'Orchard Counselling' from 1st September 2021. Dependent on sentence structure, this report may refer to the organisation as either 'WCTC' (Wantage Counselling & Training Centre) or 'OC' (Orchard Counselling)

OBJECTIVES & ACTIVITIES

The object of OC is "Support, heal and promote growth - for those facing challenges, in a safe, inclusive and affordable space."The counselling is provided by a team of fully qualified and supervised voluntary counsellors assisted by counsellors in training, who are also supervised to the same professional standard. OC adheres to the standards and ethics of the British Association for Counselling and Psychotherapy and the counselling is informed by integrative theory and practice.

PUBLIC BENEFIT STATEMENT

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Orchard Counselling fills a critical gap in the provision of counselling in the surrounding areas of Oxfordshire and West Berkshire. Those who benefit from our services are either beyond the capacity of primary care or 'not ill enough' for secondary care services. We work with clients for as long as they wish, unlike some other services that offer a maximum of six or seven sessions. This open-ended approach enables clients to address longer term and deeper seated difficulties and be supported in finding a way through. All plans for the future of OC are based on extending the public benefit to an even wider client base.

Achievements and performance

During the past year OC has continued to provide a valuable counselling service to the local community and surrounding areas despite the significant challenges of the continued pandemic. According to local government guidance, our volunteer counsellors continued to work online and by telephone, ensuring existing clients were able to continue their therapeutic journeys and new clients also had access to the service. OC also created a planning group for the safe reopening of the centre, Orchard House, which included changing all the furniture and implementing various covid-safe measures.

The trustee board continued as described in the Trustees Report of last year until February 2021 with the sudden departure of the clinical lead, triggering vast organisational changes. These changes included Maxine O'Brien taking up the role of clinical lead by unanimous vote, the onboarding of Naomi Garrido for the implementing of robust, GDPR compliant, secure online systems, and the full rebranding of WCTC to OC.

As of 31st August 2021, the organisation foresaw further dramatic structural changes and prepared to respond to them accordingly in the coming months.

WANTAGE COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

CLINICAL LEAD REPORT

Orchard Counselling continues to serve the community in Oxfordshire and West Berkshire; and we have been able to welcome new members into our counselling community and farewell to valued members who are developing their counselling practice. As of 31st August there was a cohort of students in Certificate and Diploma level training with 2nd year Diploma students on supervised clinical placement.

In July 2021:

- 4 students completed their Diploma training at WCTC;
- 11 students in total were continuing with their Diploma training, and
- 6 students were enrolled on the Certificate course.

At the end of August 2021 we had recruited new trustees and were working on the implementation of the new systems. The counselling team in supervised clinical practice consisted of:

- 3 qualified counsellors,
- 9 Diploma students on supervised clinical placements,
- 1 external student on supervised clinical placements, and
- 3 supervisors.

March 2021 saw our administrator's resignation, leading to a complete overhaul of our systems

DATA REPORT

NB: Due to a changeover of systems these figures are approximate and not as granular as we would like. Robust systems have been put in place as at 31st August 2021 to make future years' reporting far more detailed.

- Client Intake Forms Completed: 57
- Client Assessments Completed: 31
- Total Clients for Counselling in the year: 27

Donations and fundraising

Once again, we would truly like to thank, and gratefully acknowledge donations from many individuals, Members and Friends together with the following Trusts, Churches and the other Organisations who have supported our activities during the past year. Notably we wish to thank Infineum for their generous contribution.

WANTAGE COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two- and three-month's expenditure.

The trustees consider that reserves at this level will mitigate against the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. As of 31st August 2021 the trustees were working to increase income by planning to focus the organisation's efforts into returning to a placement only model. The trustees were also looking at ways to fundraise. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to reduce the exposure to major risks as far as is reasonably possible given the current economic climate.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to reduce the exposure to major risks as far as is reasonably possible given the current economic climate.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

W Hashimi	(Resigned 9 February 2021)
F McNally	
A O'Brien	(Resigned 12 June 2021)
M O'Brien	
S Voth	(Appointed 2 August 2021)
R Lawson	(Appointed 20 August 2021)
K Johnson	(Appointed 20 August 2021)

Personnel working within OC - paid and voluntary (during the year of the report – 2020 to 2021)

NAME POSITION

Wilf Hashimi - Clinical Lead - (Resigned 9 Feb 2021)
Maxine O'Brien - Clinical Lead - (Appointed 9 Feb 2021)
Anne Thompson - Head of Training
Graham Francis - Training
Senga Hashimi - Office Administrator - (Resigned 31st March 2021)
Caroline Marr - Office Administrator - (Appointed 10th May 2021)
Naomi Garrido - Systems

Supervisors - 3
Qualified Counsellors - 3
Certificate Students - 6
Diploma Trainees – 11

*Names in this report redacted in compliance with GDPR – where individual's names are required please apply in writing to The Administrator, WCTC, Orchard House, Portway, Wantage, Oxon OX12 9HB; the individual details will be supplied where their express permission has been sought and given.

WANTAGE COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees' report was approved by the Board of Trustees.

.....
F McNally
Trustee
Dated:

WANTAGE COUNSELLING SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WANTAGE COUNSELLING SERVICE

I report to the trustees on my examination of the financial statements of Wantage Counselling Service (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Anna Chapman FCA
Chapman Worth Limited
3 The Old Estate Yard
High Street
East Hendred
Wantage
Oxfordshire
OX12 8JY

Dated:

WANTAGE COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Total 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	662	1,550
Charitable activities	4	78,896	73,047
		<hr/>	<hr/>
Total income		79,558	74,597
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	71,064	48,942
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		8,494	25,655
Fund balances at 1 September 2020		50,038	24,383
		<hr/>	<hr/>
Fund balances at 31 August 2021		58,532	50,038
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

WANTAGE COUNSELLING SERVICE

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		2,283		1,022
Current assets					
Debtors	10	127		850	
Cash at bank and in hand		57,145		49,030	
		<u>57,272</u>		<u>49,880</u>	
Creditors: amounts falling due within one year	11	<u>(1,023)</u>		<u>(864)</u>	
Net current assets			56,249		49,016
Total assets less current liabilities			<u>58,532</u>		<u>50,038</u>
Income funds					
Unrestricted funds			58,532		50,038
			<u>58,532</u>		<u>50,038</u>

The financial statements were approved by the Trustees on

.....
F McNally
Trustee

WANTAGE COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Wantage Counselling Service is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have assessed the financial position of the charity and the potential impacts of Covid-19. The trustees have a reasonable expectation that the charity will continue to receive income from counselling services and the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

WANTAGE COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Charitable activities include expenditure associated with meeting the charitable objectives.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance cost include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WANTAGE COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WANTAGE COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	662	1,550

4 Charitable activities

	Counselling income	Training income	Room hire	Other charitable income	Total 2021	Total 2020
	2021 £	2021 £	2021 £	2021 £	£	£
Sales within charitable activities	21,842	55,504	-	1,550	78,896	73,047

For the year ended 31 August 2020

Sales within charitable activities	35,138	33,666	3,684	559		73,047
------------------------------------	--------	--------	-------	-----	--	--------

5 Charitable activities

	2021 £	2020 £
Staff costs	4,891	8,603
Depreciation and impairment	874	340
Charitable expenditure	53,359	35,915
	59,124	44,858
Share of support costs (see note 6)	9,380	3,220
Share of governance costs (see note 6)	2,560	864
	71,064	48,942

WANTAGE COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

6 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Cleaning	630	-	630	612
Computer and Internet	6,122	-	6,122	480
Insurance	557	-	557	594
Office supplies	270	-	270	100
Printing, postage and stationery	117	-	117	161
Subscriptions	984	-	984	550
Telephone	520	-	520	474
Miscellaneous	180	-	180	249
Independent examination fees	-	1,704	1,704	864
Legal and professional	-	856	856	-
	<u>9,380</u>	<u>2,560</u>	<u>11,940</u>	<u>4,084</u>
Analysed between				
Charitable activities	<u>9,380</u>	<u>2,560</u>	<u>11,940</u>	<u>4,084</u>

Governance costs includes payments to the accountants of £864 (2020 £864) for the independent examination.

7 Trustees

During the period, Maxine O'Brien was remunerated (£11,100) for services provided as a clinical lead.

There were no donations received from trustees during the year.

8 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	4,891	8,603
	<u>4,891</u>	<u>8,603</u>

There were no employees whose annual remuneration was more than £60,000.

WANTAGE COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

9 Tangible fixed assets

	Computers £
Cost	
At 1 September 2020	1,362
Additions	2,135
	<u> </u>
At 31 August 2021	3,497
	<u> </u>
Depreciation and impairment	
At 1 September 2020	340
Depreciation charged in the year	874
	<u> </u>
At 31 August 2021	1,214
	<u> </u>
Carrying amount	
At 31 August 2021	2,283
	<u> </u>
At 31 August 2020	1,022
	<u> </u>

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	850
Prepayments and accrued income	127	-
	<u> </u>	<u> </u>
	127	850
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	159	-
Accruals and deferred income	864	864
	<u> </u>	<u> </u>
	1,023	864
	<u> </u>	<u> </u>

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).