

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

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

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# ORCHARD COUNSELLING

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# ORCHARD COUNSELLING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

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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**

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### 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: .....

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# ORCHARD COUNSELLING

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

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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**

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		Unrestricted funds 2023 £	Total 2022 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	2	2,002	2,107
Charitable activities	3	47,164	22,492
		<hr/>	<hr/>
<b>Total income</b>		49,166	24,599
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	52,810	49,561
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(3,644)	(24,962)
Fund balances at 1 September 2022		33,571	58,533
		<hr/>	<hr/>
<b>Fund balances at 31 August 2023</b>		29,927	33,571
		<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 £	£
<b>Fixed assets</b>					
Tangible assets	9		534		1,408
<b>Current assets</b>					
Debtors	10	36		125	
Cash at bank and in hand		30,886		32,938	
		<u>30,922</u>		<u>33,063</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,529)</u>		<u>(900)</u>	
Net current assets			29,393		32,163
<b>Total assets less current liabilities</b>			<u>29,927</u>		<u>33,571</u>
<b>Income funds</b>					
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

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### 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

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### 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>
<b>For the year ended 31 August 2022</b>				
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	<u>43,344</u>	<u>37,749</u>
	44,218	38,623
Share of support costs (see note 5)	5,257	9,038
Share of governance costs (see note 5)	<u>3,335</u>	<u>1,900</u>
	<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 Number	2022 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 £
<b>Cost</b>	
At 1 September 2022	3,497
At 31 August 2023	3,497
<b>Depreciation and impairment</b>	
At 1 September 2022	2,089
Depreciation charged in the year	874
At 31 August 2023	2,963
<b>Carrying amount</b>	
At 31 August 2023	534
At 31 August 2022	1,408

### 10 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
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

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### 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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