

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

		Unrestricted funds 2025 £	Total 2024 £
	Notes		
<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

