

Company registration number 07538792 (England and Wales)

Charity registration number 1167777 (England and Wales)

THE WINDFALL CENTRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

AMENDED



THE WINDFALL CENTRE LIMITED

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THE WINDFALL CENTRE LIMITED

Legal and Administrative Information

Trustees	Mrs G A Eisele Ms M C Fearn Ms H Joyce	(Appointed 10 January 2025) (Appointed 10 January 2025) (Appointed 12 September 2025)
Country of incorporation	United Kingdom (England and Wales)	07538792
Charity registration	England and Wales	1167777
Principal address	Bron Yr Eglwys Lower Chapel Brecon Powys Wales LD3 9RE	
Registered office	Bron Yr Eglwys Lower Chapel Brecon Powys Wales LD3 9RE	
Independent examiner	RCH Chartered Accountants Limited Wellfield House Temple Street Llandrindod Wells Powys LD1 5HG	

THE WINDFALL CENTRE LIMITED

Trustees Report (Including Directors' Report)

For the Year Ended 31 March 2025

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

1. Business Description

The Windfall Centre is a charity providing the services of trained and experienced professionals supporting the emotional health, welfare and development of children and families. We provide therapeutic support through a variety of proven therapy interventions for children and young people suffering distress arising from trauma, abuse or adversity. We also provide training and consultancy, and supervision to other practicing Play Therapists.

1.1 History of Business Development

The Windfall Centre was started as a private not-for-profit business in 2011, by one present and one former therapist, who identified a need for these services in Mid Wales. The business has grown significantly in recent years and became a registered charity in 2016. The therapeutic team has expanded from an initial two therapists, to seven, allowing the service to expand geographically as well as including additional expertise. It now has 4 associate therapists.

1.2 Located first in Llandrindod Wells, the Centre initially provided services for children and families in Powys but, due to increased demand, is now also active in South and West Wales as well. Therapeutic programmes have developed and now include Play Therapy, Filial Therapy and Art psychotherapy. The Nurturing Families Programme draws on Filial Therapy to support caregivers and young children to strengthen the caregiver relationship and promote secure attachment.

2. Our Purpose and Values

The purposes of The Windfall Centre are to:

- Support the emotional and mental health of children and young people through the delivery of play therapy and related therapeutic interventions
- Encourage and support the parents and carers of the children referred to us by establishing close, non-judgemental relationships offering advice and guidance as appropriate
- Support referring professionals and the wider professional network through consultation, training, seminars and bringing in expert speakers.

2.1 Our Aspiration and Values

We aim to be the leading non-statutory provider of Play Therapy and related therapeutic interventions for children and young people in the areas we serve; which currently include Powys and South and West Wales.

2.2 The Windfall Centre is founded on the passionate belief in the right of all children and young people to develop to their full potential and where that development needs a helping hand, they are entitled to the highest professional service.

2.3 We base our philosophy in the UN Convention of the Rights of the Child and especially Article 3 which states that every organisation involved with children should work towards what is best for each child. Our vision accords with the Welsh Government's Well-being of Future Generations Act 2015. Our Safeguarding policy and procedures similarly conform to the Safeguarding Procedures Wales 2020.

3. Key Personnel

3.1 Our Patron:

Gillian Clarke was born in Cardiff in 1937 and now lives in Ceredigion. A poet, playwright and tutor on the MPhil in Creative Writing at the University of Glamorgan, she is also president of Ty Newydd, the writers' centre in North Wales which she co-founded in 1990. She was the inaugural Capital Poet for Cardiff 2005-6. In 2008 she was appointed National Poet of Wales, and in 2010 received the Queen's Gold Medal for Poetry.

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For the Year Ended 31 March 2025

3.2 Therapy Team

Gabrielle Eisele - MSc Play Therapy (Merit); MA DATP (Dist); MSc Psychology; BSc Liberal Arts (Hon); PG Diploma - Positive Behaviour Support; B-Tec Diploma Early Years and Childcare

Play and Filial Therapist, Nurturing Families practitioner

Gabrielle has been working with children and young people across the UK and America for over 30 years. Roles included: specialist advocate for disabled children and young people, Special Needs Play Development Worker, Adviser for the Family Fund Trust, Portage-worker, high school, college and university lecturer, Child-worker for Women's Aid, Expert Witness to the courts on children's attachment relationships, as well as providing training in all areas of child welfare and development, mental health, therapeutic work and ASC across the country. Gabrielle is the co-founder of The Windfall Centre and as a BAPT qualified Play and Filial Therapist offers Play Therapy, Filial Therapy and Supervision through the service.

Maggie Fearn - MA (Dist) DATP; MA(Dist)HIPPT (CTC, Eire);

BAPT registered Play Therapist™, Integrative Child Psychotherapist (ECIP), responsible for South and West Wales service. Nurturing Families practitioner.

Maggie is a retired Senior Lecturer MSc Play Therapy at University of South Wales (2017 - 2022). She continues as visiting lecturer and Assistant Director of Academic Affairs at the Children's Therapy Centre, Ireland. She focuses on attachment-focused, developmental, trauma informed therapeutic work with children, young people and their families. She is a clinical supervisor (BAPT and ECIP approved). She has a particular interest in exploring the evidence base for nature-based play therapy interventions and has contributed chapters and articles to several publications since 2010. <https://orcid.org/0000-0001-7904-1136>

Holly Joyce - MSc Play Therapy, BA (Hons) Drama

Play and Filial Therapist, Theraplay Level One Practitioner

Holly has over twenty years' experience working with children and young people across a range of educational and therapeutic settings. Since qualifying as a Play Therapist in 2018, she has worked clinically with children and families, supporting emotional wellbeing.

Her professional background includes roles as a nursery nurse, mentor with the Cardiff Youth Offending Team, support worker for children with autism and additional needs, and drama teacher. She has undertaken Level One training in Theraplay and Filial Therapy training, and is a Nurturing Families Practitioner.

Holly works from a relational, attachment-informed and developmentally attuned perspective, drawing on play-based and systemic approaches to support children and their families. She works across the South Wales service within The Windfall Centre.

Becky Webb - MSc Play Therapy, BSc Biology and Geography, QCF Level 5 Diploma in Leadership for Children's Care, Learning and Development

Play Therapist

Becky is a qualified Play Therapist accredited by the British Association of Play Therapists (BAPT). She has also completed Level 1 Theraplay® training and can use this approach within her practice. Becky has worked with children and families over a number of years before becoming a play therapist including management of an Early Years setting, working as a family support worker and co-producing community projects with families to alleviate in-work poverty. Becky's experiences in these roles led to her wanting to develop her professional skills in working therapeutically with children and families. In addition to her role as a play therapist at the Windfall Centre, Becky is also an experienced coach with Riding for the Disabled Association (RDA) and works therapeutically with horses to support children and young people's wellbeing.

Student Play Therapists - We have continued our close association with the University of South Wales Play Therapy course and were pleased to be able to offer a second year placement this year. Students are supervised and managed within our service and offer a valuable extension to our provision, allowing children who might not be able to acquire full funding to still receive a service commensurate to their identified therapeutic needs.

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Trustees Report (Including Directors' Report)

For the Year Ended 31 March 2025

3.3. Trustees

Gabrielle Eisele - MSc Play Therapy (Merit); MA DATP (Dist); MSc Psychology; BSc Liberal Arts (Hon); PG Diploma - Positive Behaviour Support; B-Tec Diploma Early Years and Childcare

Play and Filial Therapist, Nurturing Families practitioner

Gabrielle has acted as a trustee for Brecknock Play Network and The Lower Chapel Village Hall in all executive roles. She has been working with children and young people across the UK and America for over 30 years. Roles included: specialist advocate for disabled children and young people, Special Needs Play Development Worker, Adviser for the Family Fund Trust, Portage-worker, high school, college and university lecturer, Child-worker for Women's Aid, Expert Witness to the courts on children's attachment relationships, as well as providing training in all areas of child welfare and development, mental health, therapeutic work and ASC across the country. Gabrielle is the co-founder of The Windfall Centre and as a BAPT qualified Play and Filial Therapist offers Play Therapy, Filial Therapy and Supervision through the service.

Maggie Fearn - MA (Dist) DATP; MA(Dist)HIPPT (CTC, Eire);

BAPT registered Play Therapist™, Integrative Child Psychotherapist (ECIP), responsible for South and West Wales service. Nurturing Families practitioner.

Maggie has served as a Director and Trustee for Forest School Wales (2003-2010); The Caldwell Autism Foundation (2019-2022); and currently since 2023 the British Association of Play Therapists (BAPT), where she also serves as International Representative. She is a founding member, BAPT representative on the Board and a Director of the International Consortium of Play Therapy Associations.

Holly Joyce - MSc Play Therapy, BA (Hon) Drama

Play Therapist and Theraplay Level One Practitioner. South and West Wales Service

With a background in Drama and Education, Holly's work with children and young people extends over ten years and has included diverse roles such as a nursery nurse, mentor for Cardiff Youth Offending Team, support worker to children with autism and behavioural needs and drama teacher. She currently works as a play therapist in the south and west Wales service as well as seeing some children in the Centre. (self-employed)

Bethan James

Bethan has over 30 years' experience of working in Education and Children's Social Care in West Wales. Currently a freelance consultant, Bethan has previously been a Headteacher of a special school and local authority strategic lead for school safeguarding, corporate parenting, teams around families as well as policy development and commissioning for integrated children's services. Bethan has contributed to the introduction of person-centred approaches to statutory education reform in Wales as well as corporate parenting policy, mindfulness in education, ACE awareness and Trauma Informed Practices in Education. As Corporate Parenting Service Manager Bethan has devised and delivered a range of workforce development training for social workers, teachers, foster carers and community support workers designed to raise awareness of the impact of adversity on healthy child development and promote strategies to improve wellbeing. She has a Masters Degree in Business Administration as well as a number of postgraduate qualifications in Professional Development and Public Sector Leadership.

John Senior

John retired in 2011 after 17 years in industrial R&D followed by 3 years at the Medical Devices Directorate in London, which led to 17 years auditing medical device manufacturers world-wide (on behalf of Lloyds Register Quality Assurance) for their compliance with relevant ISO Standards and European Directives. For the last 3 years of this period John was self-employed, and so became familiar with accounting spreadsheets. For 8 years up to 2016 John was treasurer of a local Quaker Meeting, and for the last 6 years he has been treasurer of a Quaker Special Interest Group. In November 2016 he became treasurer of Mid Wales Area Quaker Meeting, which financially is of similar size to The Windfall Centre.

Sue Bidmead

Counsellor Children and Young People, responsible for Specialist Counselling pilot project. Sue is a qualified teacher and has a diploma in Counselling Children and Young People and a certificate in Solution Focused Brief Therapy. She is a BACP registered counsellor currently working with young people in Further Education. She also teaches in adult education, specialising in communication and counselling skills and emotional literacy. Sue has worked for and managed a mediation service in Powys and adjacent counties, resolving community and neighbourhood disputes.

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For the Year Ended 31 March 2025

Sue Hitch

Sue has been involved with community services for many years in this area. She is currently retired as a counsellor and has worked as a young carers support worker and family support worker as well.

4. Business Structure

The Windfall Centre is a charitable company limited by guarantee with a board of directors who also act as Trustees of the charity. The charity is governed by its Memorandum and Articles of Association dated 2016. It is registered as a charity with the Charity Commission.

4.1 Management of the Service

The day-to-day management of the service is divided between Directors, each having oversight of a specific area of infrastructure and process. All the therapists operate on a self-employed basis, being paid according to face-to-face therapy hours, and occasional meetings. The Windfall Centre employs an accountancy firm to handle invoicing and the preparation of accounts.

4.2 The Windfall Centre Premises

The Windfall Centre sessions are held at satellite clinics across mid and south Wales, with the main hub now located in Lower Chapel, Powys. All clinic premises are welcoming, informal, comfortable and discreet. The playrooms are spacious, well equipped, light and airy. All the premises used by The Windfall Centre are carefully assessed as to health and safety, ease of access and lone working considerations. A wide range of toys and equipment is available at each location.

5. Therapeutic programmes

The main therapeutic programmes we offer are non-directive Play Therapy and Filial Therapy and we anticipate that these will continue to form the core of our service. Programmes are offered following an Intake meeting with parents/carers and/or referring professionals. Play therapy programmes usually comprise 20 to 30 weekly sessions plus at least 2 parent/carer reviews. Filial therapy programmes are shorter at 16 weeks.

5.1 Play therapy is an acknowledged intervention for children ranging from those who are struggling emotionally to those at risk of deteriorating mental health. It has proved very effective for children with behavioural or other social difficulties and for those trying to cope with major life events such as bereavement, loss or family breakdown. It is a valuable therapeutic tool for children who have suffered major trauma or abuse, eg; children who are looked after. It can particularly help those with learning or communication difficulties or for whom English is not a first language. Through play and the therapeutic relationship, children can invite an insight into their emotional world, work through traumatic experiences, explore solutions to dilemmas and master their emotions and thoughts.

5.2 Filial therapy is a unique therapeutic model, evolved from play therapy, which strives to enhance the child-parent relationship by empowering the carer with new ways to interact with the child. Following instruction and supportive supervision by an experienced therapist, caregivers can then act directly as therapeutic support to their child. This model can be especially valuable to foster and adoptive parents by enhancing the child-carer attachment relationship.

5.3 The Nurturing Families Programme draws on Filial Therapy to support parents and carers and their children to fortify family relationships and promote secure attachment. The programme has been funded by The National Lottery for a period of three years from 2022 and with extension to February, 2026.

5.4 Commissioners

Referrals to our service are purchased by commissioners on an individual basis. Our main commissioners are:

- Local Authorities for children who may be on the child protection register as in need of a child protection plan, or children being fostered in the Care System. These children, almost by definition have suffered considerable emotional trauma, abuse or neglect.
- We also received 88% of private referrals and these are funded either by the parents or from funding secured through grants.

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For the Year Ended 31 March 2025

6. What makes The Windfall Centre special?

6.1 *Our Therapists*

All the associate Play and Filial therapists are registered with the British Association of Play Therapists and accredited by the Professional Standards Authority. They are all qualified to Masters' level and have all undergone their own therapy as is expected for this high level of training. All have wide prior experience working with children and young people in a variety of contexts. In addition to their therapeutic knowledge, the theoretical underpinnings of the team's approach include a clear and nuanced understanding of Attachment theory and neurodevelopment, especially the effects of abuse and early trauma on the developing brain and the child's emotional development. This draws on the work of acknowledged experts such as Bessel Van der Kolk and Bruce Perry amongst many others.

6.2 *A Team Approach*

In contrast to many independent play therapists, child psychotherapists or psychologists working alone in private practice, our staff are a close-knit and cohesive team with a shared ethos in supporting the emotional health of children and families in our areas. In addition to regular supervision and continuing professional development, the therapeutic team meets regularly to share knowledge, experience and practice issues. This builds a consistency of practice and shared skills, without limiting the individual therapist's own style.

6.3 *Evaluation*

Evaluation is at the core of our work, and we seek creative ways to make this meaningful to our service provision and development. Therapists employ an internal 'Therapeutic Progress Measure' compiled and rated together with parents/carers to measure progress throughout the programme. Shortly after the end of a programme of therapy parents/carers and the child are invited to give feedback on their experience.

6.4 *Value for money*

We believe that access to our services and to the professional knowledge of our staff should be as easy as possible. We have a sliding scale of fees for private referrals and offer a free initial Intake meeting for these referrals. This is an opportunity for parents/carers to think together with two therapists to better understand the needs of the child and what might be contributing to the child's difficulties. We automatically offer support and consultation to the foster carers we work with and to the referring social workers, as well as working closely with school staff where necessary.

6.5 *Public Benefit*

The Trustees have considered the Charity Commission's guidance on public benefit. At the end of each programme of therapy, both parents and children are invited to evaluate their experience. The evaluations received have been overwhelmingly positive and illustrate the public benefit of our service. Considering the wider public benefit, the Trustees also recognise that addressing early trauma and adversity can have a later effect in reducing anti-social behaviour and contributing to safer communities as well as building individual resilience.

6.6 Additionally, the training, consultation and delivery of seminars and conferences undertaken by our staff, contributes to the professional development of many allied professionals in the wider professional environment with a hoped for knock-on beneficial effect on other services.

7. Client Profile

7.1 Children and young people who are experiencing difficulties that could be related to their mental health are usually first identified within Tier 1 services, for example by a teacher, GP or health visitor. Similarly, parents/carers who identify their child as experiencing difficulties will usually first seek help from services at that level. Four tiers comprise the NHS Child and Adolescent Mental Health service (CAMHS). Children and young people with an identified need may be subsequently referred into specialist CAMH services (falling within Tiers 2-4) for assessment and intervention if necessary. The therapeutic services offered by The Windfall Centre fall within Tier 2 and Tier 3.

7.2 Tier 2 practitioners offer consultation to families and other practitioners. They identify severe or complex needs requiring more specialist intervention, assessment (which may lead to treatment at a different tier), and training to practitioners at Tier 1 level. Practitioners at Tier 3 provide a service for children and young people with more severe, complex and persistent disorders. Practitioners include:

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Trustees Report (Including Directors' Report)

For the Year Ended 31 March 2025

- child and adolescent psychiatrists
- social workers
- clinical psychologists
- community psychiatric nurses
- child psychotherapists
- occupational therapists, and
- art, music, play and drama therapists.

8.3 As previously indicated, The Windfall Centre works with children when they and/or their parents may be struggling with life events such as divorce or family reconstitution or, at the other end of the spectrum, children who have suffered extremes of abuse and neglect and are severely traumatised. Despite their circumstances these children do not usually reach the threshold for a service from CAMHS. A skilled therapeutic intervention and close working with other professionals is essential in these cases, which often include children who are looked after and adopted. This helps to prevent placement disruption and children's experience of multiple placements within the care system.

8. Financial Situation and Risk management

8.1 The trustees have a risk management strategy which comprises an annual review of the principal risks and uncertainties that the charity faces, the establishment of policies, systems, and procedures to mitigate those risks and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise. The financial sustainability is a potential risk for the charity, as it is for so many.

8.2 Attention has also been focused on non-financial risks such as the health and safety of therapists and children and families using the clinics. Paramount among these is safeguarding children and young people from risk of abuse, neglect or professional misconduct. They also include the physical safety of staff and clients as well as professional lone working. These risks are managed by ensuring a robust policy and procedure is in place, and regular awareness training for staff and trustees.

8.3 The Windfall Centre is currently receiving income from services purchased by Local Authorities including Powys County Council, Swansea Council and Carmarthenshire Council. Additionally, self-referrals are funded by parents and carers with the help of grant funding.

8.4 The funding from Local Authorities leaves us exposed to the vagaries of social services budgets which are themselves dependent on the wider economic climate. A significant drop in referrals could leave The Windfall Centre struggling to survive. It is a cruel irony that when public sector budgets are being drastically cut, the services the Windfall Centre provides are more needed than ever.

8.5 Secondly, it is apparent that many more children could benefit from the services we offer, often as an early intervention, but the funds for this are not available. Few parents can self-fund and The Windfall Centre aims to help in this area by applying for grant funding to raise money for therapeutic support.

8.6 Thirdly, out of necessity, we keep our fees to the statutory services as low as is viable in recognition of the constraints on budgets.

8.7 The Trustees have addressed these risks by consistently working to ensure core grant funding as well as funding for initiatives. This work is guided by a fundraising strategy.

8.8 This is our ninth year as an established charity and the figures for the year-end financial situation can be seen at the bottom of the balance sheet attached.

8.9 The SWOT analysis below allows a concise view of the internal and external factors pertinent to The Windfall Centre.

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INTERNAL FACTORS	
STRENGTHS (+)	WEAKNESSES (-)
✓ Highly qualified and experienced therapists ✓ Team dedicated to delivering quality service ✓ Established service widely valued by other professionals ✓ No credible competitors at this point ✓ Ability to respond to referrals from South and West Wales in addition to Powys ✓ Trustee Board committed to sustainability of service ✓ Therapeutic programmes valued by children and families ✓ Capacity available to take more referrals especially private ones ✓ Standing sub-committee for Fundraising applications and over-view of Finance	• Vulnerable financial base • Presently insufficient capital or income to pay support roles or fund/part fund private referrals • Some policies and procedures need creating/reviewing • Team members widely scattered, difficulties in maintaining team cohesion • Need additional Trustees to allow for constraints on involvement experienced by some • Possible conflict of loyalties/commitment with therapists also working elsewhere (self-employed)

EXTERNAL FACTORS	
OPPORTUNITIES (+)	THREATS (-)
✓ Children's emotional and mental health high on social agenda ✓ Present dearth of other services to meet need locally ✓ Possible opportunity to agree further contracts with Children's Services due to current Review in Powys ✓ Opportunity to tender for future Powys contract ✓ The service falls within the funding criteria of a number of funding organisations - encouraging for funding applications	• Social Services Children's Services often under-funded, consequently looking for value for money which does not always fit with child's therapeutic needs • Need to keep tariffs low in recognition of constraints on commissioners' budgets • Opportunities for Play Therapists becoming more available ~ could lose therapists • Difficulties in recruiting Play Therapists in mid Wales • Uncertainty regarding funding applications

9. Marketing

Many of the referrals to our service are purchased by commissioners, mostly local authorities, on an individual basis, so the need for the kind of marketing required by manufacturing or commercial service businesses does not arise. Instead, The Windfall Centre undertakes marketing initiatives by targeting influencers and a wide range of local authority, health care and other professionals to persuade them of the benefits of referring children and young people to The Windfall Centre for therapy. The aim of our marketing activity is to promote The Windfall Centre as a centre of excellence in the provision of play therapy and related interventions in the areas we serve which include Powys and South and West Wales. We currently employ the following marketing tools:

9.1 Website. The Windfall Centre website gives a clear indication of the range of therapeutic interventions available from Windfall, demonstrates how they work and how to access them. The site is regularly updated as new information and new programs become available. www.windfallcentre.co.uk

9.2 Leaflets. There is an individual leaflet available for each therapeutic programme provided by The Windfall Centre, replicating information published on the website.

9.3 Conferences and Training. The Windfall Centre has delivered two very successful conference for professionals in the fields of social care and children's mental health, and more would be welcomed. Key note speakers invited to participate included some of the most respected and best-known practitioners in their fields of expertise. At each event, delegates got ample opportunity to meet our therapists and learn about the work of The Windfall Centre. We

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For the Year Ended 31 March 2025

continually delivery training to professionals and families in subjects that include Attachment, Therapeutic Play and Trauma.

9.4 Social Media. The Windfall Centre maintains a Facebook page and LinkedIn Page with a new blog added in July 2022 to the new website.

12.5 Community Events. Where indicated, The Windfall Centre personnel provide an active presence at targeted events within the local communities they serve, especially where this might contribute to fundraising.

13. Conclusion

Wales NHS estimates more than 40% of young people in Wales, show risk factors for adverse mental health, 30-40% may at some time experience a problem and up to 25% may have a recognisable disorder. The former Children's Commissioner for Wales, Sally Holland, found in her consultations across Wales that children's and young people's mental and emotional health was the most pressing concern for them. Additionally, in their first report, the Welsh Adverse Childhood Experience (ACE) and Resilience Study, conducted by Public Health Wales and Bangor University (2018) focussed on mental illness. From their survey of adults in Wales, they identified how individuals who suffered ACEs were at significantly increased risk of mental illness. Compared with people with no ACEs, those reporting four or more were over 3 times more likely to report current mental illness, six times more likely to report lifetime mental illness and nine times more likely to report ever having felt suicidal. In addition to physical, sexual and emotional abuse and neglect, adverse childhood experiences include living in a family with domestic abuse, alcohol and drug related problems and parental mental ill-health. With a highly skilled team and a committed Trustee group, the Windfall Centre is well placed to expand its therapeutic services and reach more children and young people struggling with many difficult emotional issues.

APPENDIX

Parents' comments:

Thank you for everything you've done! Your experience and knowledge is so evident in your direct and confident approach and it has made a huge difference to our lives. I feel the play sessions I do have helped so much in improving our relationship and empowering my child. Once again, thank you for everything.

I am more confident and able to manage my child's difficult emotions. My relationships with family overall have improved. The service and the centre were perfect. I am very impressed with the professionalism and care shown to me and my children during our time there.

I was so desperate when I came to you because my child was so easily distressed....now I am able to help him/them. I am so grateful. To be able to have support...has given me the skills to really help my children and continue that after our sessions have finished.

The service has exceeded my expectations and I very much appreciated the specialist advice and support received. The results...in the way I communicate with my child have been so rewarding.

Thank you .. for everything you've done!...you have made a huge difference in our lives.

We have felt listened to, understood and supported. Our son has hugely benefitted ...and it has had a significant and noticeable impact on his sense of well being.

We just wanted to email and say how pleased we were with having ... help us. She explained things to us in a different way to which we automatically viewed things, allowing us to deal with situations in a more positive way. And we continue to try and improve on all aspects of our family life following the programme. Thank you..., for all your time and help.

Thank you, our child has really blossomed. Thank you for being such a wonderful team.

A huge thank you to all the windfall team, for what you have done for our family and will continue to do for others. The service you offer makes such a huge difference to peoples lives, it certainly has to ours.

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Trustees Report (Including Directors' Report)

For the Year Ended 31 March 2025

Reference and Administrative Details

Charity Registration Number: 1167777

Company Registration Number: 07538792

The charity is incorporated in Wales.

Registered Office: Bron Yr Eglwys
Lower Chapel
Brecon
Powys
LD3 9RE

Independent Examiner: RCH Accountants Limited
Chartered Accountants
Wellfield House
Temple Street
Llandrindod Wells
LD1 5HG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Dr J M Senior (Resigned 1 December 2024)
B James (Resigned 23 January 2025)
Mrs S L Bidmead (Resigned 21 March 2025)
Mrs S Hitch (Appointed 8 August 2024 and Resigned 21 March 2025)
G Eisele (Appointed 10 January 2025)
M Fearn (Appointed 10 January 2025)
H Joyce (Appointed 12 September 2025)

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Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Windfall Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 11 May 2026 and signed on its behalf by:

Maggie Fearn
Trustee

THE WINDFALL CENTRE LIMITED

Independent Examiner's Report

To the Trustees OF The Windfall Centre Limited

I report to the Trustees on my examination of the financial statements of The Windfall Centre Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

RCH Chartered Accountants Limited

T Richardson FCA
Wellfield House
Temple Street
Llandrindod Wells
Powys
LD1 5HG
11 May 2026

THE WINDFALL CENTRE LIMITED

Statement of Financial Activities (Including Income and Expenditure Account)

For the Year Ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	1,259	33,472	34,731	2,006	53,853	55,859
Charitable activities	4	37,745	-	37,745	52,634	-	52,634
Total income		39,004	33,472	72,476	54,640	53,853	108,493
Expenditure on:							
Charitable activities	5	45,060	36,073	81,133	63,162	54,351	117,513
Total expenditure		45,060	36,073	81,133	63,162	54,351	117,513
Net expenditure and movement in funds		(6,056)	(2,601)	(8,657)	(8,522)	(498)	(9,020)
Reconciliation of funds:							
Fund balances at 1 April 2024		9,320	37,591	46,911	17,842	38,089	55,931
Fund balances at 31 March 2025		3,264	34,990	38,254	9,320	37,591	46,911

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

THE WINDFALL CENTRE LIMITED

Balance Sheet

As at 31 March 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		784		980
Current assets					
Debtors	11	6,865		18,863	
Cash at bank and in hand		32,330		29,080	
		39,195		47,943	
Creditors: amounts falling due within one year	12	(1,725)		(2,012)	
Net current assets			37,470		45,931
Total assets less current liabilities			38,254		46,911
The funds of the charity					
Restricted income funds	13		34,990		37,591
Unrestricted funds	14		3,264		9,320
			38,254		46,911

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These accounts replace the original accounts, are now the statutory accounts and are prepared as they were at the date of the original accounts.

The financial statements were approved by the Trustees on 11 May 2026

Ms M C Fearn
Trustee

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

1 Accounting policies

Charity information

The Windfall Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Bron Yr Eglwys, Lower Chapel, Brecon, Powys, LD3 9RE, Wales.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 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 a reasonable expectation that 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 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.

1.4 Income

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.

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

1 Accounting policies

1.5 Expenditure

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.

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:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

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.

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.

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

1 Accounting policies

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 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

3 Income from Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025 £	2025 £	2025 £	2024 £
Donations and gifts	1,259	-	1,259	2,006
Grants receivable	-	33,472	33,472	53,853
	<u>1,259</u>	<u>33,472</u>	<u>34,731</u>	<u>55,859</u>

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

3 Income from Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025 £	2025 £	2025 £	2024 £
Grants receivable for core activities				
Magic Little Grants	-	-	-	500
Masonic Grants	-	-	-	2,000
Community Foundation in Wales	-	4,000	4,000	1,750
The Clothworkers Foundation	-	-	-	500
Police and Crime Commissioner	-	-	-	4,950
National Lottery Nurturing Families	-	23,272	23,272	18,190
Camera Funding	-	-	-	500
Foyle Foundation	-	-	-	6,000
The Edward Gostling Foundation	-	-	-	7,000
Oakdale Trust	-	-	-	1,000
Wesleyan Foundation	-	-	-	9,990
Assura Community Fund	-	-	-	4,950
Magdelen Trust	-	-	-	2,000
Seaburne Foundation	-	-	-	4,950
National Lottery Awards for All	-	-	-	9,900
The Arnold Clark Community Fund	-	-	-	1,000
Margaret Davies Charity	-	5,000	5,000	-
Woodward Trust	-	1,200	1,200	-
	<u>-</u>	<u>33,472</u>	<u>33,472</u>	<u>53,853</u>

4 Income from Charitable Activities

	Total 2025 £	Total 2024 £
Service Provision	<u>37,745</u>	<u>52,634</u>
Analysis by fund		
Unrestricted funds	<u>37,745</u>	<u>52,634</u>
	37,745	52,634

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	17,255	28,397
Direct costs	47,888	61,644
	<u>65,143</u>	<u>90,041</u>
Share of support and governance costs (see note 6)		
Support	13,846	25,906
Governance	2,144	1,566
	<u>81,133</u>	<u>117,513</u>
Analysis by fund		
Unrestricted funds	45,060	63,162
Restricted funds	36,073	54,351
	<u>81,133</u>	<u>117,513</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Establishment costs	9,977	-	9,977	19,547
Repairs & maintenance	-	-	-	2,131
Computer costs	2,110	-	2,110	1,784
Printing, postage & Stationery	533	-	533	193
Sundry expenses	243	-	243	213
Travelling	113	-	113	668
Telephone	674	-	674	359
Depreciation	196	-	196	245
Advertising & Marketing	-	-	-	756
Bank fees	10	-	10	-
Accountancy	-	2,144	2,144	1,566
	<u>25,906</u>	<u>2,144</u>	<u>27,472</u>	<u>27,462</u>
Analysed between Charitable activities	<u>13,846</u>	<u>2,144</u>	<u>15,990</u>	<u>27,472</u>

7 Trustees

During the year 2 directors were paid £8,140 in total in respect of services provided, and £1,200 in respect of directors remuneration. (2024 nil)

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Staff	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	17,017	27,070
Other pension costs	238	1,327
	<u>17,255</u>	<u>28,397</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Total employee benefits	<u>17,254</u>	<u>28,397</u>

Wages and salaries includes Directors Remuneration of £1,200

9 Taxation

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

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2024	4,061	1,078	5,139
At 31 March 2025	4,061	1,078	5,139
Depreciation and impairment			
At 1 April 2024	3,259	900	4,159
Depreciation charged in the year	160	36	196
At 31 March 2025	3,419	936	4,355
Carrying amount			
At 31 March 2025	642	142	784
At 31 March 2024	802	178	980

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	6,865	9,790
Other debtors	-	6,791
Prepayments and accrued income	-	2,282
	6,865	18,863

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	27	30
Accruals and deferred income	1,698	1,982
	1,725	2,012

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	-	-	-	-
National Lottery Nurturing Families	20,543	23,272	(20,348)	23,467
Community Foundation in Wales	1,705	4,000	(2,210)	3,495
The Clothworkers Foundation	648	-	-	648
Margaret Davies Charity	-	5,000	-	5,000
Magic Little Grants	240	-	(240)	-
Police and Crime Commissioner	4,950	-	(3,770)	1,180
Albert Hunt Foundation	3,360	-	(3,360)	-
Green Man Trust	445	-	(445)	-
The Edward Gostling Foundation	90	-	(90)	-
National Lottery - BRICS	5,610	-	(5,610)	-
Woodward Trust	-	1,200	-	1,200
	<u>37,591</u>	<u>33,472</u>	<u>(36,073)</u>	<u>34,990</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	4,420	15,900	(10,905)	9,415
National Lottery Nurturing Families	14,142	22,603	(16,202)	20,543
Camera Funding	314	-	(314)	-
Community Foundation in Wales	1,750	-	(45)	1,705
The Clothworkers Foundation	810	-	(162)	648
Magic Little Grants	-	500	(260)	240
Police and Crime Commissioner	3,675	14,850	(13,575)	4,950
The Edward Gostling Foundation	6,190	-	(6,100)	90
Wesleyan Foundation	3,014	-	(3,014)	-
Assura Community Fund	3,200	-	(3,200)	-
Magdalen Trust	574	-	(574)	-
	<u>38,089</u>	<u>53,853</u>	<u>(54,351)</u>	<u>37,591</u>

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

13 Restricted funds

National Lottery Nurturing Families represents funding towards helping families access therapeutic support.

Community Foundation in Wales - represents for 5 children or families to take part in Tele-Play Therapy.

The Clothworkers Foundation - represents funding towards the refurbishment costs of the building.

Margaret Davies Charity - represents funding towards therapy bursaries for self-funding families.

Magic Little Grants represents funding towards therapy bursaries for self-funding families.

Police and Crime Commissioner - represents funding to deliver non-directive Child Centred Play Therapy for children who have experienced ACE's.

Albert Hunt Foundation - represents

Green Man Trust - represents

The Edward Gostling Foundation represents funding to enable families on low income to access therapeutic intervention they so greatly need.

National Lottery - BRICS - represents

Woodward Trust - represents

Camera funding represents funds towards a new camera system allowing less intrusive observations during a therapy session.

Wesleyan Foundation represents funding towards Play Art and Family Therapy.

Assura Community Fund represents funding towards Play Art and Family Therapy

Magdelen Trust represents funding towards Play Art and Family Therapy.

14 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 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	9,320	39,004	(45,060)	3,264
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	17,842	54,640	(63,162)	9,320
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE WINDFALL CENTRE LIMITED

Notes to the Financial Statements For the Year Ended 31 March 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	784	-	784
Current assets/(liabilities)	2,480	34,990	37,470
	<u>3,264</u>	<u>34,990</u>	<u>38,254</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	980	-	980
Current assets/(liabilities)	8,340	37,591	45,931
	<u>9,320</u>	<u>37,591</u>	<u>46,911</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).