

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Windsor and Maidenhead Youth and  
Community Counselling Service

Two Rivers Accountancy  
38 Eton Wick Road  
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Windsor  
Berkshire  
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for the Year Ended 31 March 2025

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## **Chairman's Statement for the Financial Report**

We are pleased to present the financial report for 2024/25. The year has seen the charity make progress through the management of a number of income streams:

- Fundraising
- Joint commissioning from Achieving for Children (for The Royal Borough of Windsor and Maidenhead) and the NHS Frimley Health and Care ICS
- Schools' Counselling Service
- Advocacy Service
- Delivery of Counsellor Training Courses
- Reflective Practice to Schools and other statutory services
- Counselling service to a GP/Health Centre

This strategic approach to managing our finances has retained our favourable financial position whilst enabling the charity to offer more counselling hours than ever before, with many new initiatives to support those who are most in need.

We continue to hold reserves as necessitated by The Charity Commission and have deferred income to 2025/26 for projects which are taking place across financial years.

The Trustees are very aware of the good leadership and management that has led to this state of affairs and wish to thank the Management team for their dedicated work.

Windsor & Maidenhead Youth and Community Counselling Service is known to our service users as Number 22 Community Counselling Services ("Number 22")..

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the organisation are the advancement of education, the furtherance of health and the relief of poverty, distress and sickness of young people, families and carers in the communities of Windsor, Maidenhead, Slough and the surrounding areas. Activities will take place on three sites. The charity will maintain and continue to develop further a youth and community counselling service for the giving of individual or group counselling and support.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

1. The delivery of free at the point of use counselling to young people and adults in the community who may come to the service of their own accord. Referrals are also taken from:

- GP surgeries
- Social services
- CAMHS
- Schools
- NHS Talking Therapies
- Other statutory and voluntary services
- Many self-referrals

2. A spot purchased Advocacy service for children and young people who are involved with social care, either as a looked-after child or subject to a child protection order.

3. Individual and group counselling in schools - the provision of a low-cost counselling service.

4. CPCAB training to prospective counsellors.

5. Fundraising to support the above.

6. Support Line @ 22 - a telephone support line for young people and adults. Bookable one off appointments for therapeutic work, questions about mental health issues and local services etc.

7. Reflective practice - a service for professionals in leadership roles; providing support and an opportunity to reflect on the demands of their roles.

8. Adults@22 project to support the waiting list. Using Number 22 resources to remunerate counsellors to work with a number of adults, to reduce waiting times.

### **Public benefit**

Number 22 is a vital resource within the local communities of Maidenhead, Windsor and Slough providing free support to young people, adults, families and carers. In 2024/25 we have continued to see an increase in demand for our services; as young people and adults ask for our support in ever increasing numbers. As a local charity, now more than ever, it is important that our community can easily access the support they need in these challenging times and reduce the burden on statutory services.

Our priorities continue to be to maintain the quality of the services we offer and to expand our capacity to meet the ever-increasing demand.

We continue to develop new areas of funding for specific projects as well as ensuring there is a contribution towards our operational costs.

## **OBJECTIVES AND ACTIVITIES**

### **Counselling Provision**

Across 2024/25, 270 counsellors offered 35,023 counselling hours plus 316 advocacy hours. Many of these hours have been delivered to young people in both the agency and in schools. This work requires additional experience and training and some of these hours are remunerated. A number of adults have been seen within our Hope@22 project which is for clients expressing suicidal thoughts. The counsellors who carry out this work are remunerated. Approximately 50% of the work carried out at Number 22 is offered to the agency by our counsellors on a voluntary basis.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Our blended service of face-to-face work and remote work continues and has been welcomed and well used by our clients.

### **Fundraising activities**

Our fundraising has centred around bidding for funds from grant givers whose aims and objectives align with Number 22.

In 2024/25 this donor base has included new foundations and trusts who haven't donated to Number 22 before.

We are delighted that the Berkshire Community Foundation has helped us to secure funding for a second year for Hope@22 which supports clients who are experiencing suicidal thoughts.

In 2024/25, generous donations have come from The Spoore, Merry & Rixman Foundation, The Louis Baylis Charitable Trust, The Shanly Foundation, The Windsor and Maidenhead Christian Trust, The Prince Philip Trust, The Heathrow Community Trust, The David Brownlow Charitable Foundation, One Slough Community Fund, The King Cullimore Charitable Trust, The National Lottery and individual donors. We have also received a number of donations from clients as well as staff fundraising.

### **Key Performance Indicators**

As an organisation, we measure our performance in the following areas:

- Number 22's KPIs are reported quarterly to our commissioners - the NHS Frimley Health and Care ICS and Achieving for Children (for The Royal Borough of Windsor & Maidenhead). The results are in the accompanying Annual Report.
- The charity uses clinical evaluation tools and client feedback forms to report on clinical performance. The results are in the accompanying Annual Report.
- The Counselling and Psychotherapy Central Awarding Body monitors the performance of our counsellor training programme. The results are in the accompanying Annual Report.
- Number 22's management team report bi-monthly to the Board of Trustees.
- The charity's Annual Report is available to the general public on our website and also submitted to the Charity Commission.

## **FINANCIAL REVIEW**

### **Financial position and principal funding sources**

The Statement of Financial activities for the year ended 31 March 2025 presents a strong financial position to carry forward into 2025/26. With an income of £1,009,688 (3% year on year growth) and expenditure of £1,006,869 (12% year on year growth) we have had more funds to support and increase our core activity of delivering counselling services to the communities within which we work.

We have made a smaller surplus than in previous recent years because:

- this has been a year of transition as we have restructured and recruited a new Clinical Director to replace our retiring Director, and the management team has been increased and strengthened.
- we have supported our adult clients with an increase in counselling provision as detailed elsewhere in this report
- implementation of a new database to replace the current inadequate system

Our schools' work, reflective practice work and CPCAB training courses have supported the core objectives of the charity and have also been designed to bring funds into the charity and to make a contribution to our running costs.

Achieving for Children (for The Royal Borough of Windsor and Maidenhead) and the NHS Frimley Health & Care ICS jointly commission Number 22's service. Their funding makes up 9% of our total income and makes a valuable and much needed contribution to our work with young people.

Our Advocacy service has not made a contribution to running costs and been funded in part by the charity. This has now drawn to a close and will no longer be offered as a service.

Whilst we receive many referrals from statutory services for adults, we do not receive any statutory funding for this work. Our adult waiting list is therefore quite long and we have taken several steps this year to address this situation and reduce waiting times.

### **Reserves policy**

The Number 22 reserves policy aims to ensure our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain funds for longer than required. The Charity Commission require Number 22 to have a reserves policy in place which we have set at 6-9 months of general expenditure and we are confident that the current reserves shown in note 14 of the accounts are sufficient for those needs.

### **Going concern**

As we close our 2024/25 year, the Number 22 accounts present a strong financial position to carry forward into 2025/26, due to the revenue generating streams and our fundraising. We continue to be extremely ambitious to work with as many clients as we can, demand has never been higher and statutory services continue to refer many clients to Number 22. The generosity of our donors allows us to continue the work that we do.

## **FUTURE PLANS**

In the coming year we plan to:

- Continue to increase the counselling provision to meet demand; offering a blended service of remote and face to face work.
- Continue to develop means of reducing the waiting list for example project work and one off counselling sessions via SupportLine@22.
- Continue to develop the range of work in Primary, Middle and Secondary schools, including counselling for young people and Reflective Practice for staff.
- Continue to run CPCAB training as a funding stream at Levels 2, 3 and Diploma Level 4, Level 5 and Level 6.
- Continue to support counsellors to extend their training and experience to work with Young People - our training course for this purpose has been endorsed by the accreditation body, the CPCAB.
- Continue to seek support from existing and new funding supporters, for specific projects and to contribute towards operational costs.
- Seek to work in the corporate space, offering emotional wellbeing workshops and therapeutic support.
- Continue to offer Reflective Practice support in other statutory services e.g. the police service.
- Evaluate our School Absenteeism Pilot Project which has been funded by Slough Borough Council / Slough Children First in two Slough secondary schools and roll out to support further young people.
- Extend our work with marginalised and disadvantaged communities. We have completed some research on this which led to a successful National Lottery bid supporting refugees and asylum seekers.
- Continue to hear the voice of the client so that we deliver an appropriate service, by setting up monitoring and feedback panels.
- Continue to track income and expenditure using Xero and to forecast future finances accurately.
- Embed our new database system effectively across all work areas. This will support the monitoring of client attendance, speed up appointment making; improve our collection and reporting of clinical outcomes.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity was registered as a CIO on 13 Feb 2018.

The charity is controlled by a constitution.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Number 22 Board of Trustees**

- Number 22 Trustees are recruited from the local community, made up of people who have shown an interest in mental health issues. Trustees come from a variety of professional backgrounds and advise on their areas of expertise. For example: those from an educational background advise on Number 22's schools' work; a Trustee who is a retired GP advises on the organisation's interaction with medical services/the NHS. One Trustee is from Windsor and one is from Maidenhead, in line with our Constitution. Number 22's Treasurer is a retired Finance Director.
- The following key roles are currently filled - Chair of Trustees, Vice Chair, Treasurer and Secretary.
- The Trustees, the CEO, the Director and the Managers make up the Executive Committee.
- There is a re-election of Trustees at each AGM in line with Number 22's Constitution.
- The voting mechanism of the Trustees is that a proposal is put forward and voted on. A motion is passed with a majority vote.
- The Trustees meet six times per year and additional meetings are scheduled where required for example.
- The Finance Committee (Treasurer, Chair of Trustees, CEO, Director, Administrator, Accountant) meet quarterly to monitor income and expenses; to set the budget for the following year.
- The Trustees receive safeguarding training. For all newly appointed Trustees, a core list of responsibilities, the Number 22 Constitution and the most recent Report and audited Accounts is provided in line with guidance from the Government and the Charity Commission as well as adherence to the charity governance code.
- None of the executive committee is related.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

#### **Executive Committee**

Chair	Sally Somerville (until 13th January 2025)
Chair	Kate Taylor (from 13th January 2025)

Vice-Chair	Kate Taylor (until 11th January 2025)
Vice-Chair	Chris Duncan (from 11th January 2025)

Treasurer	Peter Child
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#### **Committee Members**

Carolyn Fallon  
Claire Giocobbe  
Siobhan Murray  
Camilla Skuse

#### **CEO**

Emily Warburton

#### **Director of Service**

Shula Tajima

#### **Operations Director**

Sarah Luke

#### **Service Managers**

Luani Baird  
Alison Batey  
Damon Hall  
Julie Murrell

#### **Administrators**

Anne Lang  
Mandy Bailey  
Dalia Bosnic

#### **IT Manager**

Lucie Lang

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Number 22 Trustees have considered risks to the charity. These are listed in the Risk Register which is regularly reviewed by the Trustees and the Executive and Management teams. Each perceived risk has a procedure in place to deal with it in the event of an occurrence. The Risk Register was last reviewed in May 2025.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1177138

### **Principal address**

4 Marlow Road  
Maidenhead  
Berkshire  
SL6 7YR

### **Trustees**

S Somerville  
S Curley (resigned 9.7.24)  
K Melton (resigned 9.7.24)  
P Child  
E Bailey  
S Wright (resigned 9.7.24)  
C Duncan  
K Taylor  
C Fallon  
S Murray  
C Giacobbe (appointed 16.9.24)  
C Skuse (appointed 9.7.24)

### **Auditors**

Two Rivers Accountancy  
38 Eton Wick Road  
Eton Wick  
Windsor  
Berkshire  
SL4 6JL

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

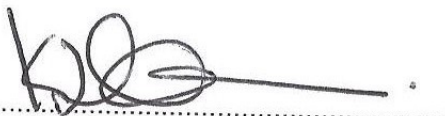
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19<sup>th</sup> May 2025 and signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'K Taylor', written over a dotted line.

K Taylor - Trustee

Report of the Independent Auditors to the Trustees of  
Windsor and Maidenhead Youth and  
Community Counselling Service

**Opinion**

We have audited the financial statements of Windsor and Maidenhead Youth and Community Counselling Service (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of noncompliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Report of the Independent Auditors to the Trustees of  
Windsor and Maidenhead Youth and  
Community Counselling Service

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Delia Allott FCCA (Senior Statutory Auditor)  
For and on behalf of Two Rivers Accounting Services Limited, Statutory Auditor  
38 Eton Wick Road  
Eton Wick  
Windsor  
Berkshire  
SL4 6JL

Date: 19<sup>th</sup> May 2025

Windsor and Maidenhead Youth and  
Community Counselling Service

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	372,730	27,000	399,730	335,515
<b>Charitable activities</b>	4				
Schools counselling		290,321	-	290,321	252,804
Advocacy work		13,504	-	13,504	85,053
Supervision		4,636	-	4,636	1,602
Training courses		14,430	-	14,430	10,702
CPCAB training		199,893	-	199,893	213,953
Burnham Health		26,830	-	26,830	21,430
Independent visitors		-	-	-	1,117
Reflective practice		45,059	-	45,059	43,115
Investment income	3	15,285	-	15,285	10,445
<b>Total</b>		<u>982,688</u>	<u>27,000</u>	<u>1,009,688</u>	<u>975,736</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Schools counselling		197,526	-	197,526	207,475
Advocacy work		12,741	-	12,741	84,688
Supervision		79,333	-	79,333	77,989
Training courses		9,777	-	9,777	11,870
Managers		47,628	-	47,628	27,206
CPCAB training		173,868	-	173,868	146,226
Family action		1,004	-	1,004	2,261

The notes form part of these financial statements



Windsor and Maidenhead Youth and  
Community Counselling Service

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Burnham Health		19,132	-	19,132	14,546
Agency counselling		54,794	-	54,794	55,873
Hope project		46,680	-	46,680	27,144
Independent visitors		135	-	135	872
Family support		2,033	-	2,033	2,308
Reflective practice		25,753	-	25,753	18,298
Refugee project		903	-	903	-
Absenteeism project		810	-	810	-
Adult counselling		25,897	-	25,897	-
Support line		2,149	-	2,149	3,387
Other		279,706	27,000	306,706	215,261
<b>Total</b>		<u>979,869</u>	<u>27,000</u>	<u>1,006,869</u>	<u>895,404</u>
<b>NET INCOME</b>		2,819	-	2,819	80,332
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		479,718	-	479,718	399,386
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>482,537</u></u>	<u><u>-</u></u>	<u><u>482,537</u></u>	<u><u>479,718</u></u>


The notes form part of these financial statements

Windsor and Maidenhead Youth and  
Community Counselling Service

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	2,015	-	2,015	-
<b>CURRENT ASSETS</b>					
Debtors	11	162,623	-	162,623	158,229
Cash at bank		671,696	-	671,696	703,954
		<u>834,319</u>	<u>-</u>	<u>834,319</u>	<u>862,183</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(353,797)	-	(353,797)	(382,465)
<b>NET CURRENT ASSETS</b>		<u>480,522</u>	<u>-</u>	<u>480,522</u>	<u>479,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>482,537</u>	<u>-</u>	<u>482,537</u>	<u>479,718</u>
<b>NET ASSETS</b>		<u>482,537</u>	<u>-</u>	<u>482,537</u>	<u>479,718</u>
<b>FUNDS</b>	13				
Unrestricted funds				482,537	479,718
<b>TOTAL FUNDS</b>				<u>482,537</u>	<u>479,718</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15<sup>th</sup> May 2025 and were signed on its behalf by:

  
K Taylor - Trustee

  
P Child - Trustee

The notes form part of these financial statements

Windsor and Maidenhead Youth and  
Community Counselling Service

Cash Flow Statement  
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(38,688)	125,765
Net cash (used in)/provided by operating activities		(38,688)	125,765
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,546)	-
Interest received		8,976	-
Net cash provided by investing activities		6,430	-
<b>Change in cash and cash equivalents in the reporting period</b>		(32,258)	125,765
<b>Cash and cash equivalents at the beginning of the reporting period</b>		703,954	578,188
<b>Cash and cash equivalents at the end of the reporting period</b>		671,696	703,954

The notes form part of these financial statements

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.25 £	31.3.24 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	2,819	80,332
<b>Adjustments for:</b>		
Depreciation charges	531	-
Interest received	(8,976)	-
Increase in debtors	(4,394)	(24,086)
(Decrease)/increase in creditors	(28,668)	69,519
<b>Net cash (used in)/provided by operations</b>	<u>(38,688)</u>	<u>125,765</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank	703,954	(32,258)	671,696
	<u>703,954</u>	<u>(32,258)</u>	<u>671,696</u>
<b>Total</b>	<u>703,954</u>	<u>(32,258)</u>	<u>671,696</u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Donations and legacies

Donations and legacies are recognised when the trustees believe the funds are likely to be received. In the case of general donations, this is on receipt.

#### Government grants

Government grants are recognised when there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

Grants are recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

Grants received during the year were £152,389 (2023: £181,800), including income from The Royal Borough of Windsor & Maidenhead and NHS commissioning groups.

#### Restricted income

Rooms are provided by local authorities free of charge. The value of the rooms has been assessed by a professional valuer, and this value has been recognised as restricted income along with a corresponding expense.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Charitable activities**

#### Schools counselling

The charity works closely with local schools to identify the needs of young people and to ensure that relevant support is offered.

**1. ACCOUNTING POLICIES - continued**

**Charitable activities**

A large amount of individual therapy sessions are provided in schools as well as some group work; running programmes which encourage young people to consider how they feel about themselves and how they relate to each other; improving self-esteem and building confidence. This service is staffed by our counsellors who have completed additional training in:

- Child Protection & Safeguarding
- Working Therapeutically with Children and Young People- Working in Schools: Policies, Procedures and Practice

Income and expenses are recognised over the period the service is provided.

Counselling packages

The charity also provides counselling packages working alongside doctors and other health professionals, family groups and parents.

Advocacy

The charity offers an advocacy service for young people who are involved with social care. The service is staffed by counsellors who have completed additional training in advocacy. Advocacy is funded by Achieving For Children. Income and expenses are recognised over the period which the service is provided.

Independent Visiting

The charity offers a befriending/mentoring service to young people in the care of the Royal Borough of Windsor and Maidenhead (RBWM). An Independent Visitor is an adult friend, who gives time and support to a young person to help them develop their emotional resilience. The role of Independent Visitor is voluntary but volunteers receive expenses for any activities undertaken and for travel to visit a young person.

Supervision

Fundamental to the provision of safe, ethical and competent counselling, supervision is vital to the practice and development of counsellors and is a requirement for those who are on the Accredited Register. The charity provides supervisors and income and expenses are recognised over the period which the service is provided.

CPCAB and Training income

The charity offers the CPCAB (Counselling and Psychotherapy Central Awarding Body) Progression Route. The CPCAB is the UK's leading counselling awarding organisation offering courses run by counsellors for counsellors.

Training income is recognised over the period over which the course is provided. Training income received in advance is deferred and recognised as revenue as the services are rendered.

**1. ACCOUNTING POLICIES - continued**

**Charitable activities**

Reflective Practice

The charity offers a reflective practice service for professional in leadership roles (currently working in schools and the police); providing support and an opportunity to reflect on the demands of their roles. Income and expenses are recognised over the period which the service is provided.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Basic financial assets**

Cash and cash equivalents are basic financial assets and 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 when applicable.

**Financial instruments**

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

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

**1. ACCOUNTING POLICIES - continued**

**Basic financial assets**

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is 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 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.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including creditors 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

**Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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



Windsor and Maidenhead Youth and  
Community Counselling Service

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	237,025	180,164
Grants	160,210	152,839
Contribution to admin/DBS cost	2,495	2,512
	<hr/>	<hr/>
	399,730	335,515
	<hr/>	<hr/>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Royal Borough of Windsor & Maidenhead	53,000	53,000
NHS Clinical commissioning groups	74,570	73,600
Children in need	-	6,239
Garfield Weston	-	20,000
Slough Borough Council	5,640	-
Office space provide rent free	27,000	-
	<hr/>	<hr/>
	160,210	152,839
	<hr/>	<hr/>

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Rent and room hire received	6,309	10,445
Deposit account interest	8,976	-
	<hr/>	<hr/>
	15,285	10,445
	<hr/>	<hr/>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.25 £	31.3.24 £
Activity		
Schools counselling	290,321	252,804
Advocacy	13,504	85,053
Supervision	4,636	1,602
Training income	14,430	10,702
CPCAB training	199,893	213,953
Burnham Health	26,830	21,430
Independent visitors	-	1,117
Reflective practice	45,059	43,115
	<u>594,673</u>	<u>629,776</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Schools counselling	197,526
Advocacy work	12,741
Supervision	79,333
Training courses	9,777
Managers	47,628
CPCAB training	173,868
Family action	1,004
Burnham Health	19,132
Agency counselling	54,794
Hope project	46,680
Independent visitors	135
Family support	2,033
Reflective practice	25,753
Refugee project	903
Absenteeism project	810
Adult counselling	25,897
Support line	2,149
	<hr/>
	700,163
	<hr/>

## 6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Other resources expended	200,731	141	18,209
		Governance	
	Other £	costs £	Totals £
Other resources expended	64,792	18,571	302,444

## 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

## 8. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	205,679	188,809
Social security costs	12,080	10,300
Other pension costs	11,138	11,354
	228,897	210,463

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Management	1	1
Administration	5	6
Schools counselling	3	6
	9	13

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	329,276	6,239	335,515
<b>Charitable activities</b>			
Schools counselling	252,804	-	252,804
Advocacy work	85,053	-	85,053
Supervision	1,602	-	1,602
Training courses	10,702	-	10,702
CPCAB training	213,953	-	213,953
Burnham Health	21,430	-	21,430
Independent visitors	1,117	-	1,117
Reflective practice	43,115	-	43,115
Investment income	10,445	-	10,445
<b>Total</b>	<u>969,497</u>	<u>6,239</u>	<u>975,736</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Schools counselling	207,475	-	207,475
Advocacy work	84,688	-	84,688
Supervision	77,989	-	77,989
Training courses	11,870	-	11,870
Managers	27,206	-	27,206
CPCAB training	146,226	-	146,226
Family action	2,261	-	2,261
Burnham Health	14,546	-	14,546

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
Agency counselling	43,554	12,319	55,873
Hope project	27,144	-	27,144
Independent visitors	872	-	872
Family support	2,308	-	2,308
Reflective practice	18,298	-	18,298
Support line	3,387	-	3,387
Other	215,261	-	215,261
<b>Total</b>	<b>883,085</b>	<b>12,319</b>	<b>895,404</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>86,412</b>	<b>(6,080)</b>	<b>80,332</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	393,306	6,080	399,386
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>479,718</b>	<b>-</b>	<b>479,718</b>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	-	1,720	1,720
Additions	2,388	158	2,546
	<hr/>	<hr/>	<hr/>
At 31 March 2025	2,388	1,878	4,266
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2024	-	1,720	1,720
Charge for year	478	53	531
	<hr/>	<hr/>	<hr/>
At 31 March 2025	478	1,773	2,251
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2025	1,910	105	2,015
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	-	-
	<hr/>	<hr/>	<hr/>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	127,027	116,275
Prepayments and accrued income	35,596	41,954
	<hr/>	<hr/>
	162,623	158,229
	<hr/>	<hr/>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade creditors	62,607	67,259
Taxation and social security	6,297	4,484
Other creditors	284,893	310,722
	<hr/>	<hr/>
	353,797	382,465
	<hr/>	<hr/>

Included in creditors is deferred income. As noted in the accounting policies, the charity includes income in the SOFA once it is entitled to that income.

In the case of income received for training courses, income is deferred and matched to the costs when the course takes place.

In the case of project income, a grant may be provided to cover a certain period of time, and the costs will be spent over the same period. The income is, therefore, split over the term in accordance with the performance of the tasks relating to that project.

**13. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	479,718	2,819	482,537
<b>TOTAL FUNDS</b>	<u>479,718</u>	<u>2,819</u>	<u>482,537</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	982,688	(979,869)	2,819
<b>Restricted funds</b>			
Office space provide rent free	27,000	(27,000)	-
<b>TOTAL FUNDS</b>	<u>1,009,688</u>	<u>(1,006,869)</u>	<u>2,819</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	393,306	86,412	479,718
<b>Restricted funds</b>			
Children in need	6,080	(6,080)	-
<b>TOTAL FUNDS</b>	<u>399,386</u>	<u>80,332</u>	<u>479,718</u>



**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	969,497	(883,085)	86,412
<b>Restricted funds</b>			
Children in need	6,239	(12,319)	(6,080)
<b>TOTAL FUNDS</b>	<u>975,736</u>	<u>(895,404)</u>	<u>80,332</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	393,306	89,231	482,537
<b>Restricted funds</b>			
Children in need	6,080	(6,080)	-
<b>TOTAL FUNDS</b>	<u>399,386</u>	<u>83,151</u>	<u>482,537</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,952,185	(1,862,954)	89,231
<b>Restricted funds</b>			
Children in need	6,239	(12,319)	(6,080)
Office space provide rent free	27,000	(27,000)	-
	<u>33,239</u>	<u>(39,319)</u>	<u>(6,080)</u>
<b>TOTAL FUNDS</b>	<u>1,985,424</u>	<u>(1,902,273)</u>	<u>83,151</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.