

# WILLOWS COUNSELLING SERVICE

England & Wales · Charity number 1185304

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-09-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Willows Counselling Service  
The Willows Centre  
11 Prospect Place  
Swindon  
SN1 3LQ

**Phone** 01793426650

**Email** [willows@willowscounselling.org.uk](mailto:willows@willowscounselling.org.uk)

**Website** [www.willowscounselling.org.uk](http://www.willowscounselling.org.uk)

## Activities

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**Objects:** TO PROTECT AND PRESERVE GOOD HEALTH AMONG THE PUBLIC BY THE PROVISION OF COUNSELLING, TRAINING, DEBT ADVICE, INFORMATION, GUIDANCE AND SUPPORTIVE HELP TO THOSE SEEKING ASSISTANCE AND TO ORGANISATIONS AND GROUPS WHO SUPPORT THOSE IN NEED THEREOF.

**Activities:** To provide a counselling service for adults To provide counselling training courses To distribute information to individuals and agencies. To support churches on pastoral care issues. To undertake occasional research. To work collaboratively with other agencies

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Disability
- **Who:** The General Public/mankind

## Geography

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- Swindon
- Wiltshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£246,411	£295,067	-	-
2024-08-31	£236,023	£247,023	-	-
2023-08-31	£176,182	£224,903	-	-
2022-08-31	£163,110	£194,635	-	-
2021-08-31	£168,921	£225,380	-	-

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## Trustees

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Name	Role	Appointed
Catherine Pursey		2022-03-08
Gregory Kingsley Pirt		2024-11-05
Philip Leslie Blunt		2024-12-10
Sarah Bear		2026-03-23
Tanya Lowe		2021-11-06

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**WILLOWS COUNSELLING SERVICE**

England & Wales - Charity number 1185304

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# Accounts

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**REGISTERED CHARITY NUMBER: 1185304**

**WILLOWS COUNSELLING SERVICE**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2025**

**WILLOWS COUNSELLING SERVICE**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The restoration of psychological, emotional, spiritual, and physical health by counselling, counsellor training, and research.

To be known as the leading provider of counselling, counsellor training and research on mental health and wellbeing in Wiltshire.

To be a life changing and pioneering catalyst for growth and recovery in the lives of all who encounter Willows by providing an integrative and holistic approach to the needs of the individuals, families, and communities through creative and caring services.

**Significant activities**

CEO - Our leadership model of a joint CEO role has continued to prove successful despite the challenging landscape for charities and fundraising. While the focus has remained on strengthening our income, we have faced ever-increasing centre running costs, which has impacted our year-end results.

Counselling - Willows continued to receive a high number of client referrals over the past year, and our team of counsellors has delivered an average of 1800 counselling sessions.

Our plan to strengthen our counselling resource by introducing a sessional rate for all counsellors has built stability in our counselling service and enabled us to reduce waiting times for clients. This has also allowed us to expand our student counsellor placements, giving our students the opportunity to practice their skills in a safe and nurturing environment.

We have also engaged with local businesses to provide a range of counselling services including reflective supervision and in-house support to staff.

Training - Willows continues to deliver our level 2, 3, 4 and 6 courses in house. As in previous years, all courses received more applications than places available. Our CPD workshops were also hugely successful with a full programme of guest speakers; each workshop sold out.

General - As planned, we have taken the opportunity to generate income from our building by hiring spaces for private practice counselling. This move has been popular with our counsellors, some of whom are now working for Willows clients and utilising the building for their own private work. The income generated from this has helped mitigate the increase in building running costs.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Willows continues to offer subsidised and, in some cases, free counselling to adults who are struggling with issues including anxiety, bereavement, job related issues, anger difficulties, stress and trauma.

**Fundraising activities**

Fundraising via grants and trusts has been achieved in line with our plan. Over the past year funding raised by grants has been awarded by:

- Wiltshire Community Foundation - PCC Community Action Fund £3,000
- Co-Op Supermarkets £50
- Gibson Trust £3,000
- Wiltshire Community Foundation - Community Fund £5,000
- Wiltshire Community Foundation - Haydon Wick Fund £1,000
- TE Connectivity £2,244.67

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**FINANCIAL REVIEW**

**Principal funding sources**

Willows principal funding sources are donations from individuals as supporters and counselling fees. There are also donations from local churches and organisations. In addition, Willows completes grant applications to fund specific work. Further funding is received from student payments for the various Willows training courses and CPD workshops. Additional funding is achieved through specific fundraising activities.

**Reserves policy**

The trustees have a policy of having 4 months' operating payments in general fund current accounts and 1 years in training accounts. The reserves fund is for general contingencies plus capital expenditure with the majority held in an interest-bearing bank account. At the end of the year the balance in the bank accounts representing the reserve fund was £46,875.

**FUTURE PLANS**

Build on our business offering counselling services and training to staff. In addition, we are developing a Level 5 course which will hopefully welcome students for our first course in September 2026.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185304

**Principal address**

The Willows Centre  
11 Prospect Place  
SWINDON  
Wiltshire  
SN1 3LQ

**Trustees**

Dr H E Randell-Sly (resigned 10.12.24)  
Mr G C Holmes (resigned 10.12.24)  
Ms T Lowe  
Ms C Pursey (nee. Forty)  
Ms S Mitchell (resigned 16.10.24)  
Mrs F Prinzi (resigned 11.11.25)  
Mr G Pirt (appointed 5.11.24)  
Mr P Blunt (appointed 10.12.24)  
Mr J Cheriton (appointed 25.11.25)

**Independent Examiner**

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Approved by order of the board of trustees on 9 January 2026 and signed on its behalf by:



Mr G Pirt - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WILLOWS COUNSELLING SERVICE**

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**Independent examiner's report to the trustees of Willows Counselling Service**

I report to the charity trustees on my examination of the accounts of Willows Counselling Service (the Trust) for the year ended 31 August 2025.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*I. Sumbler*

Ian Sumbler FCCA

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Date: ..... *19.01.2026* .....

**WILLOWS COUNSELLING SERVICE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted funds £	Restricted fund £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	28,928	-	<b>28,928</b>	43,774
Other trading activities	4	<b>184,152</b>	-	<b>184,152</b>	172,050
Investment income	5	<b>33,331</b>	-	<b>33,331</b>	20,199
<b>Total</b>		<b>246,411</b>	-	<b>246,411</b>	236,023
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct charitable activities		<b>294,614</b>	<b>453</b>	<b>295,067</b>	247,023
<b>NET INCOME/(EXPENDITURE)</b>		<b>(48,203)</b>	<b>(453)</b>	<b>(48,656)</b>	(11,000)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>662,781</b>	<b>4,072</b>	<b>666,853</b>	677,853
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>614,578</b>	<b>3,619</b>	<b>618,197</b>	666,853

The notes form part of these financial statements

**WILLOWS COUNSELLING SERVICE**

**STATEMENT OF FINANCIAL POSITION  
31 AUGUST 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<b>617,556</b>	<b>3,619</b>	<b>621,175</b>	625,326
<b>CURRENT ASSETS</b>					
Debtors	11	<b>45,157</b>	-	<b>45,157</b>	70,844
Cash at bank and in hand		<b>46,875</b>	-	<b>46,875</b>	105,083
		<b>92,032</b>	-	<b>92,032</b>	175,927
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(3,125)</b>	-	<b>(3,125)</b>	(2,355)
<b>NET CURRENT ASSETS</b>		<b>88,907</b>	-	<b>88,907</b>	173,572
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>706,463</b>	<b>3,619</b>	<b>710,082</b>	798,898
<b>ACCRUALS AND DEFERRED INCOME</b>	13	<b>(91,885)</b>	-	<b>(91,885)</b>	(132,045)
<b>NET ASSETS</b>		<b>614,578</b>	<b>3,619</b>	<b>618,197</b>	666,853
<b>FUNDS</b>	14				
Unrestricted funds				<b>614,578</b>	662,781
Restricted funds				<b>3,619</b>	4,072
<b>TOTAL FUNDS</b>				<b>618,197</b>	666,853

The financial statements were approved by the Board of Trustees and authorised for issue on 9 January 2026 and were signed on its behalf by:



Mr G Pirt - Trustee

**WILLOWS COUNSELLING SERVICE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**1. CHARITY INFORMATION**

The charity is a CIO registered number 1185304 with the Charity Commission for England & Wales.

The main address is The Willows Centre, 11 Prospect Place, Swindon SN1 3LQ.

These financial statements are presented in British Pounds (GBP), which is the charity's functional and presentational currency.

**2. 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.

**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.

**Tangible fixed assets**

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

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 15% on reducing balance

**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.

**Hire purchase and 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.

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**3. DONATIONS AND LEGACIES**

	<b>2025</b>	2024
	<b>£</b>	£
Donations	<b>12,523</b>	19,446
Gift aid	<b>1,382</b>	1,638
Grants	<b>15,023</b>	22,690
	<b><u>28,928</u></b>	<u>43,774</u>

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

	<b>2025</b>	2024
	<b>£</b>	£
Other grants	<b>15,023</b>	22,690

**4. OTHER TRADING ACTIVITIES**

	<b>2025</b>	2024
	<b>£</b>	£
Counselling	<b>73,821</b>	59,614
Training	<b>106,590</b>	105,344
Other income	<b>3,741</b>	7,092
	<b><u>184,152</u></b>	<u>172,050</u>

**5. INVESTMENT INCOME**

	<b>2025</b>	2024
	<b>£</b>	£
Property	<b>30,876</b>	17,061
Deposit account interest	<b>2,455</b>	3,138
	<b><u>33,331</u></b>	<u>20,199</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	<b>151,433</b>	136,640
	<b><u>151,433</u></b>	<u>136,640</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**7. STAFF COSTS - continued**

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

	<b>2025</b>	2024
CEO	<b>2</b>	2
Treasurer	<b>1</b>	1
Counselling	<b>1</b>	2
Training	<b>2</b>	2
Administration	<b>2</b>	2
	<u><b>8</b></u>	<u>9</u>

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

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	43,774	-	43,774
Other trading activities	172,050	-	172,050
Investment income	20,199	-	20,199
<b>Total</b>	<u>236,023</u>	<u>-</u>	<u>236,023</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	246,571	452	247,023
<b>NET INCOME/(EXPENDITURE)</b>	(10,548)	(452)	(11,000)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	673,329	4,524	677,853
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>662,781</u>	<u>4,072</u>	<u>666,853</u>

**9. INDEPENDENT EXAMINER FEE**

	<b>2025</b>	2024
	£	£
Statutory accounts production & external scrutiny	<b>2,150</b>	2,000
	<u><b>2,150</b></u>	<u>2,000</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 September 2024	<b>135,000</b>	<b>480,000</b>	<b>49,948</b>	<b>664,948</b>
Additions	-	-	<b>4,753</b>	<b>4,753</b>
At 31 August 2025	<b>135,000</b>	<b>480,000</b>	<b>54,701</b>	<b>669,701</b>
<b>DEPRECIATION</b>				
At 1 September 2024	-	<b>17,000</b>	<b>22,622</b>	<b>39,622</b>
Charge for year	-	<b>4,250</b>	<b>4,654</b>	<b>8,904</b>
At 31 August 2025	-	<b>21,250</b>	<b>27,276</b>	<b>48,526</b>
<b>NET BOOK VALUE</b>				
At 31 August 2025	<b>135,000</b>	<b>458,750</b>	<b>27,425</b>	<b>621,175</b>
At 31 August 2024	135,000	463,000	27,326	625,326

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

	2025 £	2024 £
Other debtors	<b>45,157</b>	70,844

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

	2025 £	2024 £
Taxation and social security	<b>1,334</b>	1,216
Other creditors	<b>1,791</b>	1,139
	<b>3,125</b>	2,355

**13. ACCRUALS AND DEFERRED INCOME**

	2025 £	2024 £
Accruals and deferred income	<b>91,885</b>	132,045

**14. MOVEMENT IN FUNDS**

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	<b>556,678</b>	<b>(56,789)</b>	<b>499,889</b>
Training - Designated	<b>106,103</b>	<b>8,586</b>	<b>114,689</b>
	<b>662,781</b>	<b>(48,203)</b>	<b>614,578</b>
<b>Restricted funds</b>			
Outbuildings	<b>4,072</b>	<b>(453)</b>	<b>3,619</b>
<b>TOTAL FUNDS</b>	<b>666,853</b>	<b>(48,656)</b>	<b>618,197</b>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,821	(196,610)	(56,789)
Training - Designated	106,590	(98,004)	8,586
	<u>246,411</u>	<u>(294,614)</u>	<u>(48,203)</u>
<b>Restricted funds</b>			
Outbuildings	-	(453)	(453)
	<u>246,411</u>	<u>(295,067)</u>	<u>(48,656)</u>

**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	584,624	(27,946)	556,678
Training - Designated	88,705	17,398	106,103
	<u>673,329</u>	<u>(10,548)</u>	<u>662,781</u>
<b>Restricted funds</b>			
Outbuildings	4,524	(452)	4,072
	<u>677,853</u>	<u>(11,000)</u>	<u>666,853</u>

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	130,679	(158,625)	(27,946)
Training - Designated	105,344	(87,946)	17,398
	<u>236,023</u>	<u>(246,571)</u>	<u>(10,548)</u>
<b>Restricted funds</b>			
Outbuildings	-	(452)	(452)
	<u>236,023</u>	<u>(247,023)</u>	<u>(11,000)</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	584,624	(84,735)	499,889
Training - Designated	88,705	25,984	114,689
	<u>673,329</u>	<u>(58,751)</u>	<u>614,578</u>
<b>Restricted funds</b>			
Outbuildings	4,524	(905)	3,619
	<u>4,524</u>	<u>(905)</u>	<u>3,619</u>
<b>TOTAL FUNDS</b>	<u><u>677,853</u></u>	<u><u>(59,656)</u></u>	<u><u>618,197</u></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	270,500	(355,235)	(84,735)
Training - Designated	211,934	(185,950)	25,984
	<u>482,434</u>	<u>(541,185)</u>	<u>(58,751)</u>
<b>Restricted funds</b>			
Outbuildings	-	(905)	(905)
	<u>-</u>	<u>(905)</u>	<u>(905)</u>
<b>TOTAL FUNDS</b>	<u><u>482,434</u></u>	<u><u>(542,090)</u></u>	<u><u>(59,656)</u></u>

Willows received a restricted grant in 2024 awarded by Screwfix allowing us to build a new shed that will be more secure and fit for purpose. The grant covers the building of the shed and all associated works.

**15. RELATED PARTY DISCLOSURES**

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

**WILLOWS COUNSELLING SERVICE**

England & Wales - Charity number 1185304

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# Accounts

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**REGISTERED CHARITY NUMBER: 1185304**

**WILLOWS COUNSELLING SERVICE**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2024**

**WILLOWS COUNSELLING SERVICE**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The restoration of psychological, emotional, spiritual, and physical health by counselling, counsellor training and research.

To be known as the leading provider of counselling, counsellor training and research on mental health and wellbeing in Wiltshire.

To be a life changing and pioneering catalyst for growth and recovery in the lives of all who encounter Willows by providing an integrative and holistic approach to the needs of the individuals, families, and communities through creative and caring services.

**Significant activities**

CEO - Our leadership model of a joint CEO role has proved to be highly successful over the year and our Counselling Manager and Training Manager remain in post as Co CEOs.

The focus of this financial year has been to strengthen our income across the service and to review our cost base. This has had an incredibly positive impact on our finances as is seen in our year-end results.

Marketing Strategy - In December 2023 Willows won a competition run by Gel Studios with a prize for the development of a creative solution worth £5,000. We used this opportunity to build on the launch of our new website by developing a marketing strategy and the tools needed to better market the work we do.

Fundraising Walk - During the year, a team of staff, students and volunteers took on the challenge to walk 25km to raise funds to support counselling. This proved to be remarkably successful, and we raised over £6,000.

Counselling - Willows continues to receive a high number of client referrals and over the past year we have delivered over 1500 counselling sessions.

Our joint protocol for counselling clients from Domestic Violence Forum Swindon continues. Although there have been issues from within the Borough's housing, we have seen a number of clients through this scheme, and we continue conversations with Swindon Borough Council to ensure the funding remains well utilised.

We have worked with Swindon Women's Aid under our new agreement, which ensures we operate on a full cost recovery basis. This has been successful for us thus far and we are keen to continue this arrangement with Swindon Women's Aid.

Training - Willows continues to deliver our level 2, 3, 4 and 6 courses in house, with all courses receiving more applications than places available through the academic year.

This year we also launched our Introduction to Counselling and Listening course has been developed to offer training for those in roles who, personally or professionally, are required to actively listen and offer support to the emotional needs and wellbeing of others.

Willows also continued to deliver its high quality CPD and extended the offering to include a weekend course for those who have passed our level 6.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Willows continues to offer subsidised and, in some cases, free counselling to adults who are struggling with issues including anxiety, bereavement, job related issues, anger difficulties, stress and trauma.

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Fundraising via grants and trusts has been achieved in line with our plan. Over the past year funding raised by grants has been granted by:

- Wiltshire Community Foundation - PCC Community Action Fund £5,000
- Co-Op Supermarkets £500
- Asda Foundation £400
- SNG Sovereign Housing £910
- Gibson trust £3,000
- Wiltshire Community Foundation - Community Fund £5,000
- South Swindon Parish Council £1,000
- Wiltshire Community Foundation - Haydon Wick Fund £2,880
- St James Place £2,500
- RWE £500
- WH Smith £1,000

**FINANCIAL REVIEW**

**Principal funding sources**

Willows principal funding sources are donations from individuals as supporters and counselling fees. There are also donations from local churches and organisations. In addition, Willows completes grant applications to fund specific work. Further funding is received from student payments for the various Willows training courses and CPD workshops. Additional funding is achieved through specific fundraising activities.

**Reserves policy**

The trustees have a policy of having 4 months' operating payments in general fund current accounts and 1 years in training accounts. The reserves fund is for general contingencies plus capital expenditure with the majority held in an interest-bearing bank account. At the end of the year the balance in the bank accounts representing the reserve fund was £105,017.

**FUTURE PLANS**

Build on the financial stability achieved in the year by continuing to embed our counselling fee structure and diversifying the use of our physical resources.

Strengthen our counsellor resources and network by introducing a fee structure so that counsellors are fairly rewarded for the work they do with us.

Increasing our training offering by adding our Introductory level course and Level 6 CPD weekend to our calendar of training as regular courses and possible development of a Level 5 course to fill the gap made by the upgrade of our Level 5 to Level 6. Develop our B2B offering for training working with local businesses.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185304

**Principal address**

The Willows Centre  
11 Prospect Place  
SWINDON  
Wiltshire  
SN1 3LQ

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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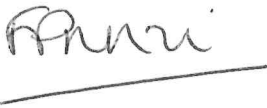
**Trustees**

Dr H E Randell-Sly (resigned 10.12.24)  
Mr G C Holmes (resigned 10.12.24)  
Mrs J Wells (resigned 14.5.24)  
Ms T Lowe  
Ms C Forty  
Ms S Mitchell (appointed 26.3.24) (resigned 16.10.24)  
Mrs F Prinzi (appointed 26.3.24)  
Mr G Pirt (appointed 5.11.24)

**Independent Examiner**

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Approved by order of the board of trustees on 14 January 2025 and signed on its behalf by:



Mrs F Prinzi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WILLOWS COUNSELLING SERVICE**

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**Independent examiner's report to the trustees of Willows Counselling Service**

I report to the charity trustees on my examination of the accounts of Willows Counselling Service (the Trust) for the year ended 31 August 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*I. Sumbler*

Ian Sumbler FCCA

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Date: ..... *14.01.2025* .....

**WILLOWS COUNSELLING SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2024**

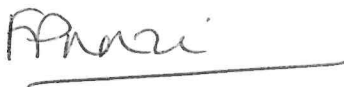
	Notes	Unrestricted funds £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	<b>43,774</b>	-	<b>43,774</b>	39,384
Other trading activities	4	<b>172,050</b>	-	<b>172,050</b>	124,873
Investment income	5	<b>20,199</b>	-	<b>20,199</b>	11,925
<b>Total</b>		<b>236,023</b>	-	<b>236,023</b>	176,182
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct charitable activities		<b>246,571</b>	<b>452</b>	<b>247,023</b>	224,903
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,548)</b>	<b>(452)</b>	<b>(11,000)</b>	(48,721)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>673,329</b>	<b>4,524</b>	<b>677,853</b>	726,574
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>662,781</b>	<b>4,072</b>	<b>666,853</b>	677,853

The notes form part of these financial statements

**WILLOWS COUNSELLING SERVICE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<b>621,254</b>	<b>4,072</b>	<b>625,326</b>	629,085
<b>CURRENT ASSETS</b>					
Debtors	11	<b>70,844</b>	-	<b>70,844</b>	34,788
Cash at bank and in hand		<b>105,083</b>	-	<b>105,083</b>	118,732
		<b>175,927</b>	-	<b>175,927</b>	153,520
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(2,355)</b>	-	<b>(2,355)</b>	(3,098)
<b>NET CURRENT ASSETS</b>		<b>173,572</b>	-	<b>173,572</b>	150,422
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>794,826</b>	<b>4,072</b>	<b>798,898</b>	779,507
<b>ACCRUALS AND DEFERRED INCOME</b>	13	<b>(132,045)</b>	-	<b>(132,045)</b>	(101,654)
<b>NET ASSETS</b>		<b>662,781</b>	<b>4,072</b>	<b>666,853</b>	677,853
<b>FUNDS</b>	14				
Unrestricted funds				<b>662,781</b>	673,329
Restricted funds				<b>4,072</b>	4,524
<b>TOTAL FUNDS</b>				<b>666,853</b>	677,853

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2025 and were signed on its behalf by:



Mrs F Prinzi - Trustee

## WILLOWS COUNSELLING SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1. CHARITY INFORMATION

The charity is a CIO registered number 1185304 with the Charity Commission for England & Wales.

The main address is The Willows Centre, 11 Prospect Place, Swindon SN1 3LQ.

These financial statements are presented in British Pounds (GBP), which is the charity's functional and presentational currency.

#### 2. 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.

##### **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.

##### **Tangible fixed assets**

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

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 15% on reducing balance

##### **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.

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**3. DONATIONS AND LEGACIES**

	<b>2024</b>	2023
	£	£
Donations	<b>19,446</b>	19,772
Gift aid	<b>1,638</b>	1,488
Grants	<b>22,690</b>	18,124
	<u><b>43,774</b></u>	<u>39,384</u>

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

	<b>2024</b>	2023
	£	£
Other grants	<b>22,690</b>	18,124
	<u><b>22,690</b></u>	<u>18,124</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2024</b>	2023
	£	£
Counselling	<b>59,614</b>	32,139
Training	<b>105,344</b>	92,734
Other income	<b>7,092</b>	-
	<u><b>172,050</b></u>	<u>124,873</u>

**5. INVESTMENT INCOME**

	<b>2024</b>	2023
	£	£
Property	<b>17,061</b>	9,959
Deposit account interest	<b>3,138</b>	1,966
	<u><b>20,199</b></u>	<u>11,925</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**7. STAFF COSTS**

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>136,640</b>	119,565
	<u><b>136,640</b></u>	<u>119,565</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**7. STAFF COSTS - continued**

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

	<b>2024</b>	2023
CEO	<b>2</b>	2
Treasurer	<b>1</b>	1
Counselling	<b>2</b>	2
Training	<b>2</b>	2
Administration	<b>2</b>	2
	<hr/> <b>9</b> <hr/>	<hr/> 9 <hr/>

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

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	34,860	4,524	39,384
Other trading activities	124,873	-	124,873
Investment income	11,925	-	11,925
<b>Total</b>	<hr/> 171,658 <hr/>	<hr/> 4,524 <hr/>	<hr/> 176,182 <hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	224,903	-	224,903
<b>NET INCOME/(EXPENDITURE)</b>	(53,245)	4,524	(48,721)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	726,574	-	726,574
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> 673,329 <hr/>	<hr/> 4,524 <hr/>	<hr/> 677,853 <hr/>

**9. INDEPENDENT EXAMINER FEE**

	<b>2024</b>	2023
	£	£
Statutory accounts production & external scrutiny	<b>2,150</b>	2,000
	<hr/> <b>2,150</b> <hr/>	<hr/> 2,000 <hr/>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 September 2023	<b>135,000</b>	<b>480,000</b>	<b>44,266</b>	<b>659,266</b>
Additions	-	-	<b>5,682</b>	<b>5,682</b>
At 31 August 2024	<b>135,000</b>	<b>480,000</b>	<b>49,948</b> ^	<b>664,948</b>
<b>DEPRECIATION</b>				
At 1 September 2023	-	<b>12,750</b>	<b>17,431</b>	<b>30,181</b>
Charge for year	-	<b>4,250</b>	<b>5,191</b>	<b>9,441</b>
At 31 August 2024	-	<b>17,000</b> ^	<b>22,622</b>	<b>39,622</b>
<b>NET BOOK VALUE</b>				
At 31 August 2024	<b>135,000</b> ^	<b>463,000</b> ^	<b>27,326</b>	<b>625,326</b> ^
At 31 August 2023	135,000	467,250	26,835	629,085

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

	2024 £	2023 £
Other debtors	<b>70,844</b>	34,788

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

	2024 £	2023 £
Taxation and social security	<b>1,216</b>	2,690
Other creditors	<b>1,139</b>	408
	<b>2,355</b>	3,098

**13. ACCRUALS AND DEFERRED INCOME**

	2024 £	2023 £
Accruals and deferred income	<b>132,045</b>	101,654

**14. MOVEMENT IN FUNDS**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	<b>584,624</b>	<b>(27,946)</b>	<b>556,678</b>
Training - Designated	<b>88,705</b>	<b>17,398</b>	<b>106,103</b>
	<b>673,329</b>	<b>(10,548)</b>	<b>662,781</b>
<b>Restricted funds</b>			
Outbuildings	<b>4,524</b>	<b>(452)</b>	<b>4,072</b>
<b>TOTAL FUNDS</b>	<b>677,853</b>	<b>(11,000)</b>	<b>666,853</b>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,679	(158,625)	(27,946)
Training - Designated	105,344	(87,946)	17,398
	<u>236,023</u>	<u>(246,571)</u>	<u>(10,548)</u>
<b>Restricted funds</b>			
Outbuildings	-	(452)	(452)
<b>TOTAL FUNDS</b>	<u><u>236,023</u></u>	<u><u>(247,023)</u></u>	<u><u>(11,000)</u></u>

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	634,293	(49,669)	584,624
Training - Designated	92,281	(3,576)	88,705
	<u>726,574</u>	<u>(53,245)</u>	<u>673,329</u>
<b>Restricted funds</b>			
Outbuildings	-	4,524	4,524
<b>TOTAL FUNDS</b>	<u><u>726,574</u></u>	<u><u>(48,721)</u></u>	<u><u>677,853</u></u>

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	78,924	(128,593)	(49,669)
Training - Designated	92,734	(96,310)	(3,576)
	<u>171,658</u>	<u>(224,903)</u>	<u>(53,245)</u>
<b>Restricted funds</b>			
Outbuildings	4,524	-	4,524
<b>TOTAL FUNDS</b>	<u><u>176,182</u></u>	<u><u>(224,903)</u></u>	<u><u>(48,721)</u></u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	634,293	(77,615)	556,678
Training - Designated	92,281	13,822	106,103
	<u>726,574</u>	<u>(63,793)</u>	<u>662,781</u>
<b>Restricted funds</b>			
Outbuildings	-	4,072	4,072
	<u>726,574</u>	<u>(59,721)</u>	<u>666,853</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	209,603	(287,218)	(77,615)
Training - Designated	198,078	(184,256)	13,822
	<u>407,681</u>	<u>(471,474)</u>	<u>(63,793)</u>
<b>Restricted funds</b>			
Outbuildings	4,524	(452)	4,072
	<u>412,205</u>	<u>(471,926)</u>	<u>(59,721)</u>

Willows has received a restricted grant awarded by Screwfix allowing us to build a new shed that will be more secure and fit for purpose. The grant covers the building of the shed and all associated works.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2024.

**WILLOWS COUNSELLING SERVICE**

England & Wales - Charity number 1185304

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# Accounts

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**REGISTERED CHARITY NUMBER: 1185304**

**WILLOWS COUNSELLING SERVICE**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2023**

**WILLOWS COUNSELLING SERVICE**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 12

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To protect and preserve good health among the public by the provision of counselling, training, debt advice, information, guidance and supportive help to those seeking assistance and to organisations and groups who support those in need thereof.

To be a life changing and pioneering catalyst for growth and recovery in the lives of all who encounter Willows by providing an integrative and holistic approach to the needs of the individuals, families and communities through creative and caring services.

**Significant activities**

CEO - Tanya Orr resigned her position as CEO and left Willows in February 2023. The trustees actively recruited for the position but were unsuccessful. It was decided to trial a joint CEO role with our existing Counselling Manager and Training Manager for 1 year. The posts will run concurrent to their existing management positions. This has proved to be very successful thus far.

Website - In March 2023 Willows received the prestigious award of Wiltshire Life Charity of the Year. The prize for winning was a bespoke programme of work to redevelop the website. This will launch during the 2023-24 financial year.

Counselling - Willows continue to receive a high number of referrals, accepting fifty percent more clients over the past twelve months. We have paused taking new client referrals twice during the year to enable us to manage our client allocations in a more controlled way. Managing the referrals in this way feels like a more transparent way to avoid long waiting lists and client expectations.

A joint protocol for counselling funded clients from Domestic Violence Forum Swindon has continued but has not been well used due to difficulties within the Borough's housing. We are continuing conversations with Swindon Borough Council to ensure this funding is well utilised.

The part funded agreement with Swindon Women's Aid has been discontinued from our side due to our own funding issues. This agreement will be replaced with a new arrangement that ensures Willows receives full funding for the counselling delivered through this scheme.

Training - Willows continues to deliver level 2,3 and 4 courses in house, with all courses receiving more applications than places available through the academic year.

Our post qualifying Level 5 course has been reclassified to Level 6 due to it's high standards. This recognises the quality of training offered by Willows and the Level 6 course continues to prove a popular choice for experienced counsellors looking to develop and strengthen their skills.

The range of CPD workshops offered by Willows also continues to be popular with courses being delivered face-to-face to a wide audience of student counsellors through to experienced counsellors.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Willows continues to offer subsidised and, in some cases, free counselling to adults who are struggling with issues including anxiety, bereavement, anger difficulties, job related issues, stress and trauma.

## WILLOWS COUNSELLING SERVICE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

Fundraising via grants and trusts has been achieved in line with planning. Over the past year funding raised by grants has been generated by:

- Wiltshire Community Foundation - Community Fund £5,000
- Wiltshire Community Foundation - Cost of Living Fund £4,500
- Wiltshire Community Foundation - Haydon Wick Fund £2,100
- Screwfix - Replacement Shed Works £4,524
- Hilliers Funeral Services £1,000
- TK Maxx £500
- Co-op Community Fund £500

#### FINANCIAL REVIEW

##### Principal funding sources

Willows principal funding sources are donations from individuals, as supporters and as counselling clients. There are also donations from local churches and organisations. In addition Willows completes grant applications to fund specific work. Further funding is received from student payments for the various Willows training courses and workshop days.

##### Reserves policy

The trustees have a policy of having 4 months operating payments in general fund current accounts and 1 years in training accounts. The reserves fund is for general contingencies plus capital expenditure with the majority held in an interest bearing bank deposit account. At the end of the year the balance on bank accounts representing the reserve fund was £114,208

#### FUTURE PLANS

Regain financial stability through changes to our counselling fee structure and diversifying the use of our physical resources.

Increasing our training offering by creating an introductory level course and possible Level 5 course to fill the gap which has been made by the upgrade of our existing Level 5 to Level 6.

Creating a more dedicated and structured approach to fundraising and grant applications by the recent appointment of a Community Partnership Officer to work alongside our Treasurer.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1185304

##### Principal address

The Willows Centre  
11 Prospect Place  
SWINDON  
Wiltshire  
SN1 3LQ

##### Trustees

Mrs S A Tollington (resigned 6.12.22)  
Dr H E Randell-Sly  
Mr G C Holmes  
Mrs J Wells (nee Sexton)  
Ms T Lowe  
Ms C Forty

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Approved by order of the board of trustees on 26 January 2024 and signed on its behalf by:



Mr G C Holmes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WILLOWS COUNSELLING SERVICE**

---

**Independent examiner's report to the trustees of Willows Counselling Service**

I report to the charity trustees on my examination of the accounts of Willows Counselling Service (the Trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*I Sumbler*

Ian Sumbler FCCA

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Date: ..... 2.2.2024 .....

**WILLOWS COUNSELLING SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	<b>34,860</b>	<b>4,524</b>	<b>39,384</b>	73,619
Other trading activities	4	<b>124,873</b>	-	<b>124,873</b>	76,580
Investment income	5	<b>11,925</b>	-	<b>11,925</b>	12,911
<b>Total</b>		<b>171,658</b>	<b>4,524</b>	<b>176,182</b>	163,110
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct charitable activities		<b>224,903</b>	-	<b>224,903</b>	194,635
<b>NET INCOME/(EXPENDITURE)</b>		<b>(53,245)</b>	<b>4,524</b>	<b>(48,721)</b>	(31,525)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>726,574</b>	-	<b>726,574</b>	758,099
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>673,329</b>	<b>4,524</b>	<b>677,853</b>	726,574

The notes form part of these financial statements

**WILLOWS COUNSELLING SERVICE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<b>629,085</b>	-	<b>629,085</b>	638,379
<b>CURRENT ASSETS</b>					
Debtors	11	<b>34,788</b>	-	<b>34,788</b>	54,969
Cash at bank and in hand		<b>114,208</b>	<b>4,524</b>	<b>118,732</b>	169,538
		<b>148,996</b>	<b>4,524</b>	<b>153,520</b>	224,507
<b>CREDITORS</b>					
Amounts falling due within one year	12	<b>(3,098)</b>	-	<b>(3,098)</b>	(2,812)
<b>NET CURRENT ASSETS</b>		<b>145,898</b>	<b>4,524</b>	<b>150,422</b>	221,695
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>774,983</b>	<b>4,524</b>	<b>779,507</b>	860,074
<b>ACCRUALS AND DEFERRED INCOME</b>	13	<b>(101,654)</b>	-	<b>(101,654)</b>	(133,500)
<b>NET ASSETS</b>		<b>673,329</b>	<b>4,524</b>	<b>677,853</b>	726,574
<b>FUNDS</b>	14				
Unrestricted funds				<b>673,329</b>	726,574
Restricted funds				<b>4,524</b>	-
<b>TOTAL FUNDS</b>				<b>677,853</b>	726,574

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2024 and were signed on its behalf by:



Mr G C Holmes - Trustee

Ms T Lowe - Trustee



The notes form part of these financial statements

## WILLOWS COUNSELLING SERVICE

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

---

#### 1. CHARITY INFORMATION

The charity is a CIO registered number 1185304 with the Charity Commission for England & Wales.

The main address is The Willows Centre, 11 Prospect Place, Swindon SN1 3LQ.

These financial statements are presented in British Pounds (GBP), which is the charity's functional and presentational currency.

#### 2. 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.

##### **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.

##### **Tangible fixed assets**

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

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 15% on reducing balance

##### **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.

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**3. DONATIONS AND LEGACIES**

	<b>2023</b>	2022
	<b>£</b>	£
Donations	<b>19,772</b>	45,499
Gift aid	<b>1,488</b>	2,230
Grants	<b>18,124</b>	25,890
	<u><b>39,384</b></u>	<u>73,619</u>

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

	<b>2023</b>	2022
	<b>£</b>	£
Other grants	<u><b>18,124</b></u>	<u>25,890</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Counselling	<b>32,139</b>	4,827
Training	<b>92,734</b>	71,713
Other income	-	40
	<u><b>124,873</b></u>	<u>76,580</u>

**5. INVESTMENT INCOME**

	<b>2023</b>	2022
	<b>£</b>	£
Property	<b>9,959</b>	12,250
Deposit account interest	<b>1,966</b>	661
	<u><b>11,925</b></u>	<u>12,911</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**7. STAFF COSTS**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<u><b>119,565</b></u>	<u>120,879</u>
	<u><b>119,565</b></u>	<u>120,879</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**7. STAFF COSTS - continued**

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

	<b>2023</b>	2022
CEO	<b>2</b>	1
Treasurer	<b>1</b>	1
Counselling	<b>2</b>	3
Training	<b>2</b>	2
Administration	<b>2</b>	2
	<u><b>9</b></u>	<u>9</u>

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

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	73,619	-	73,619
Other trading activities	76,580	-	76,580
Investment income	12,911	-	12,911
	<u>163,110</u>	<u>-</u>	<u>163,110</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	194,635	-	194,635
	<u>(31,525)</u>	<u>-</u>	<u>(31,525)</u>
<b>NET INCOME/(EXPENDITURE)</b>			
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	758,099	-	758,099
	<u>726,574</u>	<u>-</u>	<u>726,574</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			

**9. INDEPENDENT EXAMINER FEE**

	2023 £	2022 £
Statutory accounts production & external scrutiny	2,000	1,890
	<u>2,000</u>	<u>1,890</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 September 2022 and 31 August 2023	<u>135,000</u>	<u>480,000</u>	<u>44,266</u>	<u>659,266</u>
<b>DEPRECIATION</b>				
At 1 September 2022	-	8,500	12,387	20,887
Charge for year	-	4,250	5,044	9,294
At 31 August 2023	<u>-</u>	<u>12,750</u>	<u>17,431</u>	<u>30,181</u>
<b>NET BOOK VALUE</b>				
At 31 August 2023	<u>135,000</u>	<u>467,250</u>	<u>26,835</u>	<u>629,085</u>
At 31 August 2022	<u>135,000</u>	<u>471,500</u>	<u>31,879</u>	<u>638,379</u>

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

	2023 £	2022 £
Other debtors	<u>34,788</u>	<u>54,969</u>

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

	2023 £	2022 £
Taxation and social security	2,690	2,482
Other creditors	408	330
	<u>3,098</u>	<u>2,812</u>

**13. ACCRUALS AND DEFERRED INCOME**

	2023 £	2022 £
Accruals and deferred income	<u>101,654</u>	<u>133,500</u>

**14. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	634,293	(49,669)	584,624
Training - Designated	92,281	(3,576)	88,705
	<u>726,574</u>	<u>(53,245)</u>	<u>673,329</u>
<b>Restricted funds</b>			
Outbuildings	-	4,524	4,524
<b>TOTAL FUNDS</b>	<u>726,574</u>	<u>(48,721)</u>	<u>677,853</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,924	(128,593)	(49,669)
Training - Designated	92,734	(96,310)	(3,576)
	<u>171,658</u>	<u>(224,903)</u>	<u>(53,245)</u>
<b>Restricted funds</b>			
Outbuildings	4,524	-	4,524
	<u>176,182</u>	<u>(224,903)</u>	<u>(48,721)</u>

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	703,830	(69,409)	634,421
Training - Designated	54,269	37,884	92,153
	<u>758,099</u>	<u>(31,525)</u>	<u>726,574</u>
<b>TOTAL FUNDS</b>	<u>758,099</u>	<u>(31,525)</u>	<u>726,574</u>

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	91,397	(160,806)	(69,409)
Training - Designated	71,713	(33,829)	37,884
	<u>163,110</u>	<u>(194,635)</u>	<u>(31,525)</u>
<b>TOTAL FUNDS</b>	<u>163,110</u>	<u>(194,635)</u>	<u>(31,525)</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	703,830	(119,078)	584,752
Training - Designated	54,269	34,308	88,577
	<u>758,099</u>	<u>(84,770)</u>	<u>673,329</u>
<b>Restricted funds</b>			
Outbuildings	-	4,524	4,524
	<u>758,099</u>	<u>(80,246)</u>	<u>677,853</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	170,321	(289,399)	(119,078)
Training - Designated	164,447	(130,139)	34,308
	<u>334,768</u>	<u>(419,538)</u>	<u>(84,770)</u>
<b>Restricted funds</b>			
Outbuildings	4,524	-	4,524
	<u>339,292</u>	<u>(419,538)</u>	<u>(80,246)</u>

Willows has received a restricted grant awarded by Screwfix allowing us to build a new shed that will be more secure and fit for purpose. The grant covers the building of the shed and all associated works.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**WILLOWS COUNSELLING SERVICE**

England & Wales - Charity number 1185304

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# Accounts

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**REGISTERED CHARITY NUMBER: 1185304**

**WILLOWS COUNSELLING SERVICE**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2022**

**WILLOWS COUNSELLING SERVICE**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To protect and preserve good health among the public by the provision of counselling, training, debt advice, information, guidance and supportive help to those seeking assistance and to organisations and groups who support those in need thereof.

To be a life changing and pioneering catalyst for growth and recovery in the lives of all who encounter Willows by providing an integrative and holistic approach to the needs of the individuals, families and communities through creative and caring services.

**Significant activities**

Counselling - Willows continues to take referrals from many people who are still dealing with the impact of covid and lockdown affecting their anxiety, jobs and relationships. This has been further impacted by the cost of living crisis. Willows are exploring ways of increasing counselling income having moved from suggested donation to a tiered fee structure. A joint protocol for counselling funded clients from Domestic Violence Forum Swindon has been agreed as well as part funded clients via Swindon Women's Aid. Focused counselling skills and stabilisation training continue to be delivered to other charities on a paid basis. Counselling staff have been restructured now with a Counselling Service Manager and a job share of 2 part time Counselling Coordinators.

Training - Willows continues to deliver level 2,3 and 4 courses in house, post qualifying L5 through a hybrid model of face to face and online and our CPD training is moving back to face to face. A new training admin post will focus on marketing our training further afield as well as promoting and managing the external training offer that we provide. We are currently exploring the writing and delivery of either a L6 or L7 course within the next 2 years.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Willows provided subsidised and in some cases free counselling to adults struggling with issues including bereavement, job issues, stress, anxiety, trauma and anger difficulties.

Willows enabled students to attend training at reduced costs.

**Fundraising activities**

Fundraising via grants and trusts has been achieved in line with planning. Over the past year funding raised by grants has been generated by:

Wiltshire Community Fund £6,500  
Gibson Charitable Trust £1,500  
Purposes £3,000  
Arnold Clark £5,000  
National Benevolent Charity £5,000  
Mid-counties Co-Op £250  
Albert Hunt £2,000  
Persimmon £1,000  
SCPN £1,639.94

**FINANCIAL REVIEW**

**Principal funding sources**

Willows principal funding sources are donations from individuals, as supporters and as counselling clients. There are also donations from local churches and organisations. In addition Willows completes grant applications to fund specific work. Further funding is received from student payments for the various Willows training courses and workshop days.

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

---

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have a policy of having 4 months operating payments in general fund current accounts and 1 years in training accounts. The reserves fund is for general contingencies plus capital expenditure with the majority held in an interest bearing bank deposit account. At the end of the year the balance on bank accounts representing the reserve fund was £169,498

**FUTURE PLANS**

Regain financial stability focusing on the development and delivery of bespoke training courses for businesses.

To engage with a consultancy fundraiser to strengthen fundraising activities and build on multi-year grants being awarded.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185304

**Principal address**

The Willows Centre  
11 Prospect Place  
SWINDON  
Wiltshire  
SN1 3LQ

**Trustees**

Mrs S A Tollington (resigned 6.12.22)  
Miss M Howard (resigned 26.10.21)  
Ms H E Randell-Sly  
Mr G C Holmes  
Ms J Sexton  
Ms T Lowe (appointed 16.11.21)  
Ms C Forty (appointed 8.3.22)

**Independent Examiner**

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

**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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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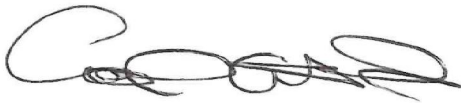
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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;
- 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 14 April 2023 and signed on its behalf by:



Mr G C Holmes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WILLOWS COUNSELLING SERVICE**

---

**Independent examiner's report to the trustees of Willows Counselling Service**

I report to the charity trustees on my examination of the accounts of Willows Counselling Service (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*I. Sumbler*

Ian Sumbler FCCA

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Date: ..... *9.5.2023* .....

**WILLOWS COUNSELLING SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

		<b>2022 Unrestricted funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	3	<b>73,619</b>	81,030
Other trading activities	4	<b>76,580</b>	79,897
Investment income	5	<b>12,911</b>	7,994
<b>Total</b>		<b>163,110</b>	168,921
<b>EXPENDITURE ON Charitable activities</b>			
Direct charitable activities		<b>194,635</b>	225,380
<b>NET INCOME/(EXPENDITURE)</b>		<b>(31,525)</b>	(56,459)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>758,099</b>	814,558
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>726,574</b>	758,099

The notes form part of these financial statements

**WILLOWS COUNSELLING SERVICE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 AUGUST 2022**

	Notes	<b>2022 Unrestricted funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	<b>638,379</b>	638,108
<b>CURRENT ASSETS</b>			
Debtors	11	<b>54,969</b>	35,201
Cash at bank and in hand		<b>169,538</b>	150,018
		<b>224,507</b>	185,219
<b>CREDITORS</b>			
Amounts falling due within one year	12	<b>(2,812)</b>	(6,303)
<b>NET CURRENT ASSETS</b>		<b>221,695</b>	178,916
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>860,074</b>	817,024
<b>ACCRUALS AND DEFERRED INCOME</b>	13	<b>(133,500)</b>	(58,925)
<b>NET ASSETS</b>		<b>726,574</b>	758,099
<b>FUNDS</b>	14		
Unrestricted funds		<b>726,574</b>	758,099
<b>TOTAL FUNDS</b>		<b>726,574</b>	758,099

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2023 and were signed on its behalf by:



Mr G C Holmes - Trustee

## WILLOWS COUNSELLING SERVICE

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

---

#### 1. CHARITY INFORMATION

The charity is a CIO registered number 1185304 with the Charity Commission for England & Wales.

The main address is The Willows Centre, 11 Prospect Place, Swindon SN1 3LQ.

These financial statements are presented in British Pounds (GBP), which is the charity's functional and presentational currency.

#### 2. 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.

##### **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.

##### **Tangible fixed assets**

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

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 15% on reducing balance

##### **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.

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**3. DONATIONS AND LEGACIES**

	<b>2022</b>	2021
	£	£
Donations	<b>45,499</b>	50,325
Gift aid	<b>2,230</b>	3,758
Grants	<b>25,890</b>	26,947
	<u><b>73,619</b></u>	<u>81,030</u>

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

	<b>2022</b>	2021
	£	£
Other grants	<b>25,890</b>	26,947
	<u><b>25,890</b></u>	<u>26,947</u>

**4. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	£	£
Counselling	<b>4,827</b>	3,150
Training	<b>71,713</b>	76,690
Other income	<b>40</b>	57
	<u><b>76,580</b></u>	<u>79,897</u>

**5. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Property	<b>12,250</b>	7,209
Deposit account interest	<b>661</b>	785
	<u><b>12,911</b></u>	<u>7,994</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**7. STAFF COSTS**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>120,879</b>	110,806
	<u><b>120,879</b></u>	<u>110,806</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**7. STAFF COSTS - continued**

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

	<b>2022</b>	2021
CEO	<b>1</b>	1
Treasurer	<b>1</b>	1
Counselling	<b>3</b>	2
Training	<b>2</b>	2
Administration	<b>2</b>	3
	<hr/> <b>9</b> <hr/>	<hr/> 9 <hr/>

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

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

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	81,030
Other trading activities	79,897
Investment income	7,994
<b>Total</b>	<hr/> 168,921 <hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct charitable activities	225,380
<b>NET INCOME/(EXPENDITURE)</b>	(56,459)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	814,558
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> 758,099 <hr/>

**9. INDEPENDENT EXAMINER FEE**

	<b>2022</b>	2021
	£	£
Statutory accounts production & external scrutiny	<b>2,000</b>	1,890
	<hr/> <b>2,000</b> <hr/>	<hr/> 1,890 <hr/>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 September 2021	<b>135,000</b>	<b>480,000</b>	<b>43,628</b>	<b>658,628</b>
Additions	-	-	<b>638</b>	<b>638</b>
At 31 August 2022	<b>135,000</b>	<b>480,000</b>	<b>44,266</b>	<b>659,266</b>
<b>DEPRECIATION</b>				
At 1 September 2021	-	<b>8,500</b>	<b>12,020</b>	<b>20,520</b>
Charge for year	-	-	<b>367</b>	<b>367</b>
At 31 August 2022	-	<b>8,500</b>	<b>12,387</b>	<b>20,887</b>
<b>NET BOOK VALUE</b>				
At 31 August 2022	<b>135,000</b>	<b>471,500</b>	<b>31,879</b>	<b>638,379</b>
At 31 August 2021	135,000	471,500	31,608	638,108

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

	2022 £	2021 £
Other debtors	<b>54,969</b>	35,201

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

	2022 £	2021 £
Taxation and social security	<b>2,482</b>	2,384
Other creditors	<b>330</b>	3,919
	<b>2,812</b>	6,303

**13. ACCRUALS AND DEFERRED INCOME**

	2022 £	2021 £
Accruals and deferred income	<b>133,500</b>	58,925

**14. MOVEMENT IN FUNDS**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	<b>703,830</b>	<b>(69,409)</b>	<b>634,421</b>
Training - Designated	<b>54,269</b>	<b>37,884</b>	<b>92,153</b>
	<b>758,099</b>	<b>(31,525)</b>	<b>726,574</b>
<b>TOTAL FUNDS</b>	<b>758,099</b>	<b>(31,525)</b>	<b>726,574</b>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>91,397</b>	<b>(160,806)</b>	<b>(69,409)</b>
Training - Designated	<b>71,713</b>	<b>(33,829)</b>	<b>37,884</b>
	<b>163,110</b>	<b>(194,635)</b>	<b>(31,525)</b>
<b>TOTAL FUNDS</b>	<b>163,110</b>	<b>(194,635)</b>	<b>(31,525)</b>

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	799,729	(95,899)	703,830
Training - Designated	14,829	39,440	54,269
	814,558	(56,459)	758,099
<b>TOTAL FUNDS</b>	814,558	(56,459)	758,099

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	92,360	(188,259)	(95,899)
Training - Designated	76,561	(37,121)	39,440
	168,921	(225,380)	(56,459)
<b>TOTAL FUNDS</b>	168,921	(225,380)	(56,459)

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	799,729	(165,308)	634,421
Training - Designated	14,829	77,324	92,153
	814,558	(87,984)	726,574
<b>TOTAL FUNDS</b>	814,558	(87,984)	726,574

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**14. MOVEMENT IN FUNDS - continued**

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	183,757	(349,065)	(165,308)
Training - Designated	148,274	(70,950)	77,324
	<u>332,031</u>	<u>(420,015)</u>	<u>(87,984)</u>
<b>TOTAL FUNDS</b>	<u>332,031</u>	<u>(420,015)</u>	<u>(87,984)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**WILLOWS COUNSELLING SERVICE**

England & Wales - Charity number 1185304

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# Accounts

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REGISTERED CHARITY NUMBER: 1185304

**WILLOWS COUNSELLING SERVICE**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2021**

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To protect and preserve good health among the public by the provision of counselling, training, debt advice, information, guidance and supportive help to those seeking assistance and to organisations and groups who support those in need thereof.

To be a life changing and pioneering catalyst for growth and recovery in the lives of all who encounter Willows by providing an integrative and holistic approach to the needs of the individuals, families and communities through creative and caring services.

**Significant activities**

Counselling - Willows continues to transition post lockdown providing a mix of face to face, zoom and telephone counselling. New counsellors and placements have been and continue to be recruited to meet the demand for the counselling service. A joint protocol for counselling funded clients from Domestic Violence Forum Swindon has been agreed.

Training - Willows returned core courses from online to face to face as soon as guidelines allowed. Moving all courses to one awarding body was paused due to difficulties with awarding body exam timings and rescheduled for autumn 2022. The suite of CPD events remains online and continues to attract delegates from outside of Swindon as well as those known to Willows.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Willows provided subsidised and in some cases free counselling to adults struggling with issues including bereavement, job issues, stress, anxiety, trauma and anger difficulties.

Willows enabled students to attend training at reduced costs.

**Fundraising activities**

Fundraising via grants and trusts has been achieved in line with planning. Over the past year funding raised by grants has been generated by:

- HMRC Job Retention Scheme £1,546.77 Covid-19 Specific
- Swindon Borough Council £2,000 Covid-19 Specific
- Wiltshire Community Fund £17,100
- Gibson Charitable Trust £1,500
- Purposes £3,000
- Edward Gostlin Foundation £1,800

**FINANCIAL REVIEW**

**Principal funding sources**

Willows principal funding sources are donations from individuals, as supporters and as counselling clients. There are also donations from local churches and organisations. In addition Willows completes grant applications to fund specific work. Further funding is received from student payments for the various Willows training courses and workshop days.

**Reserves policy**

The trustees have a policy of having 4 months operating payments in general fund current accounts and 1 years in training accounts. The reserves fund is for general contingencies plus capital expenditure with the majority held in an interest bearing bank deposit account. At the end of the year the balance on bank accounts representing the reserve fund was £150,018

**WILLOWS COUNSELLING SERVICE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**FUTURE PLANS**

A benchmarking and salary review will be undertaken alongside a recruitment campaign for a new Counselling Service Manager.

Recruitment for new trainers to expand the training team has commenced.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185304

**Principal address**

The Willows Centre  
11 Prospect Place  
SWINDON  
Wiltshire  
SN1 3LQ

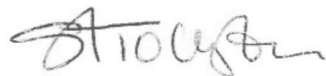
**Trustees**

Rev D P Gray (resigned 30.3.21)  
Mrs S A Tollington  
Mr P A Tew  
Miss M Howard (resigned 26.10.21)  
Ms H E Randell-Sly  
Mr G C Holmes  
Ms J Sexton (appointed 30.3.21)  
Ms T Lowe (appointed 16.11.21)

**Independent Examiner**

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Approved by order of the board of trustees on 25 February 2022 and signed on its behalf by:



Mrs S A Tollington - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WILLOWS COUNSELLING SERVICE**

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**Independent examiner's report to the trustees of Willows Counselling Service**

I report to the charity trustees on my examination of the accounts of Willows Counselling Service (the Trust) for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*I. Sumbler*

Ian Sumbler FCCA  
Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

25 February 2022

**WILLOWS COUNSELLING SERVICE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

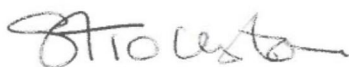
	Notes	Year Ended 31.8.21 Unrestricted funds £	Period 13.9.19 to 31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3	<b>81,030</b>	937,298
Other trading activities	4	<b>79,897</b>	47,397
Investment income	5	<b>7,994</b>	11,255
<b>Total</b>		<b>168,921</b>	995,950
<b>EXPENDITURE ON</b>			
Raising funds		-	96
<b>Charitable activities</b>			
Direct charitable activities		<b>225,380</b>	181,296
<b>Total</b>		<b>225,380</b>	181,392
<b>NET INCOME/(EXPENDITURE)</b>		<b>(56,459)</b>	814,558
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>814,558</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>758,099</b>	814,558

The notes form part of these financial statements

**WILLOWS COUNSELLING SERVICE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 AUGUST 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	<b>638,108</b>	646,875
<b>CURRENT ASSETS</b>			
Debtors	11	<b>35,201</b>	3,348
Cash at bank and in hand		<b>150,018</b>	198,334
		<b>185,219</b>	201,682
<b>CREDITORS</b>			
Amounts falling due within one year	12	<b>(6,303)</b>	(2,259)
<b>NET CURRENT ASSETS</b>		<b>178,916</b>	199,423
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>817,024</b>	846,298
<b>ACCRUALS AND DEFERRED INCOME</b>	13	<b>(58,925)</b>	(31,740)
<b>NET ASSETS</b>		<b>758,099</b>	814,558
<b>FUNDS</b>	14		
Unrestricted funds		<b>758,099</b>	814,558
<b>TOTAL FUNDS</b>		<b>758,099</b>	814,558

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2022 and were signed on its behalf by:



Mrs S A Tollington - Trustee

The notes form part of these financial statements

## WILLOWS COUNSELLING SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1. CHARITY INFORMATION

The charity is a CIO registered number 1185304 with the Charity Commission for England & Wales.

The main address is The Willows Centre, 11 Prospect Place, Swindon SN1 3LQ.

These financial statements are presented in British Pounds (GBP), which is the charity's functional and presentational currency.

#### 2. 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.

##### **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.

##### **Tangible fixed assets**

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

Long leasehold	- Over the term of the lease
Fixtures and fittings	- 15% on reducing balance

##### **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.

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**3. DONATIONS AND LEGACIES**

	<b>Year Ended 31.8.21</b>	Period 13.9.19 to 31.8.20
	£	£
Donations	<b>50,325</b>	105,304
Gift aid	<b>3,758</b>	9,709
Grants	<b>26,947</b>	56,710
Exceptional items	-	765,575
	<u><b>81,030</b></u>	<u>937,298</u>

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

	<b>Year Ended 31.8.21</b>	Period 13.9.19 to 31.8.20
	£	£
Other grants	<u><b>26,947</b></u>	<u>56,710</u>

**4. OTHER TRADING ACTIVITIES**

	<b>Year Ended 31.8.21</b>	Period 13.9.19 to 31.8.20
	£	£
Counselling	<b>3,150</b>	3,165
Training	<b>76,690</b>	43,795
Other income	<b>57</b>	437
	<u><b>79,897</b></u>	<u>47,397</u>

**5. INVESTMENT INCOME**

	<b>Year Ended 31.8.21</b>	Period 13.9.19 to 31.8.20
	£	£
Property	<b>7,209</b>	9,842
Deposit account interest	<b>785</b>	1,413
	<u><b>7,994</b></u>	<u>11,255</u>

WILLOWS COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

7. STAFF COSTS

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

	Year Ended 31.8.21	Period 13.9.19 to 31.8.20
CEO	1	1
Treasurer	1	1
Counselling	2	2
Training	2	2
Administration	3	4
	<u>9</u>	<u>10</u>

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

8. COMPARATIVE EXCEPTIONAL ITEM

The CIO Foundation was registered on 13 September 2019 and took over the operations of the previous Willows charity (Registered number 1037677) which has now ceased. The assets and liabilities were transferred over at this date and are showing as an exceptional item in these accounts. The principle assets/liabilities taken over comprise of the following;

	£
11 Prospect Place (125 year leasehold)	480,000
496 Cricklade Road (Freehold)	135,000
Fixtures and fittings	42,500
Cash and Bank balances	109,296
PAYE	(1,221)
	<u>765,575</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

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

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	937,298
Other trading activities	47,397
Investment income	<u>11,255</u>
<b>Total</b>	995,950
 <b>EXPENDITURE ON</b>	
Raising funds	96
<b>Charitable activities</b>	
Direct charitable activities	181,296
<b>Total</b>	<u>181,392</u>
 <b>NET INCOME</b>	<u>814,558</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>814,558</u></u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 September 2020	<b>135,000</b>	<b>480,000</b>	<b>42,500</b>	<b>657,500</b>
Additions	-	-	<b>1,128</b>	<b>1,128</b>
At 31 August 2021	<u><b>135,000</b></u>	<u><b>480,000</b></u>	<u><b>43,628</b></u>	<u><b>658,628</b></u>
 <b>DEPRECIATION</b>				
At 1 September 2020	-	<b>4,250</b>	<b>6,375</b>	<b>10,625</b>
Charge for year	-	<b>4,250</b>	<b>5,645</b>	<b>9,895</b>
At 31 August 2021	-	<u><b>8,500</b></u>	<u><b>12,020</b></u>	<u><b>20,520</b></u>
 <b>NET BOOK VALUE</b>				
At 31 August 2021	<u><u><b>135,000</b></u></u>	<u><u><b>471,500</b></u></u>	<u><u><b>31,608</b></u></u>	<u><u><b>638,108</b></u></u>
At 31 August 2020	<u>135,000</u>	<u>475,750</u>	<u>36,125</u>	<u>646,875</u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Other debtors		<b>35,201</b>	3,348
		<u>          </u>	<u>          </u>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Taxation and social security		<b>2,384</b>	1,346
Other creditors		<b>3,919</b>	913
		<u>          </u>	<u>          </u>
		<b>6,303</b>	2,259
		<u>          </u>	<u>          </u>
<b>13. ACCRUALS AND DEFERRED INCOME</b>		<b>2021</b>	2020
		<b>£</b>	<b>£</b>
Accruals and deferred income		<b>58,925</b>	31,740
		<u>          </u>	<u>          </u>
<b>14. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.9.20	movement	31.8.21
	<b>£</b>	in funds	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	<b>799,729</b>	<b>(95,899)</b>	<b>703,830</b>
Training - Designated	<b>14,829</b>	<b>39,440</b>	<b>54,269</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>814,558</b>	<b>(56,459)</b>	<b>758,099</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>814,558</b>	<b>(56,459)</b>	<b>758,099</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>92,360</b>	<b>(188,259)</b>	<b>(95,899)</b>
Training - Designated	<b>76,561</b>	<b>(37,121)</b>	<b>39,440</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>168,921</b>	<b>(225,380)</b>	<b>(56,459)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>168,921</b>	<b>(225,380)</b>	<b>(56,459)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**WILLOWS COUNSELLING SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>		
General fund	799,729	799,729
Training - Designated	14,829	14,829
	<u>814,558</u>	<u>814,558</u>
<b>TOTAL FUNDS</b>	<u>814,558</u>	<u>814,558</u>

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	950,738	(151,009)	799,729
Training - Designated	45,212	(30,383)	14,829
	<u>995,950</u>	<u>(181,392)</u>	<u>814,558</u>
<b>TOTAL FUNDS</b>	<u>995,950</u>	<u>(181,392)</u>	<u>814,558</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.