

**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

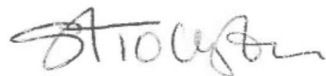
**Trustees**

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**

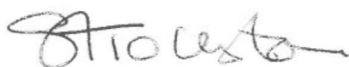
		<b>Year Ended 31.8.21 Unrestricted funds £</b>	<b>Period 13.9.19 to 31.8.20 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	3	<b>81,030</b>	937,298
Other trading activities	4	<b>79,897</b>	47,397
Investment income	5	<b>7,994</b>	11,255
<b>Total</b>		<b>168,921</b>	995,950
 <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**

		<b>2021 Unrestricted funds £</b>	<b>2020 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
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

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

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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 2021

### 3. DONATIONS AND LEGACIES

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

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

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

### 4. OTHER TRADING ACTIVITIES

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

### 5. INVESTMENT INCOME

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

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

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	11,255
<b>Total</b>	995,950
<b>EXPENDITURE ON</b>	
Raising funds	96
<b>Charitable activities</b>	
Direct charitable activities	181,296
<b>Total</b>	181,392
<b>NET INCOME</b>	814,558
<b>TOTAL FUNDS CARRIED FORWARD</b>	814,558

**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	<b>135,000</b>	<b>480,000</b>	<b>43,628</b>	<b>658,628</b>
<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	-	<b>8,500</b>	<b>12,020</b>	<b>20,520</b>
<b>NET BOOK VALUE</b>				
At 31 August 2021	<b>135,000</b>	<b>471,500</b>	<b>31,608</b>	<b>638,108</b>
At 31 August 2020	135,000	475,750	36,125	646,875

**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>	<b>2020</b>
		<b>£</b>	<b>£</b>
Other debtors		<b>35,201</b>	<b>3,348</b>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Taxation and social security		<b>2,384</b>	<b>1,346</b>
Other creditors		<b>3,919</b>	<b>913</b>
		<b>6,303</b>	<b>2,259</b>
<b>13. ACCRUALS AND DEFERRED INCOME</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Accruals and deferred income		<b>58,925</b>	<b>31,740</b>
<b>14. MOVEMENT IN FUNDS</b>			
	At 1.9.20	Net movement	At
	£	in funds	31.8.21
		£	£
<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>
	<b>814,558</b>	<b>(56,459)</b>	<b>758,099</b>
<b>TOTAL FUNDS</b>	<b>814,558</b>	<b>(56,459)</b>	<b>758,099</b>

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>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>
	<b>168,921</b>	<b>(225,380)</b>	<b>(56,459)</b>
<b>TOTAL FUNDS</b>	<b>168,921</b>	<b>(225,380)</b>	<b>(56,459)</b>

**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.