

REGISTERED CHARITY NUMBER: 1185304

WILLOWS COUNSELLING SERVICE

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

WILLOWS COUNSELLING SERVICE
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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


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**

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

The notes form part of these financial statements

WILLOWS COUNSELLING SERVICE
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2022

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

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

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

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

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

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

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

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

9. INDEPENDENT EXAMINER FEE

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

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 £
COST				
At 1 September 2021	135,000	480,000	43,628	658,628
Additions	-	-	638	638
At 31 August 2022	135,000	480,000	44,266	659,266
DEPRECIATION				
At 1 September 2021	-	8,500	12,020	20,520
Charge for year	-	-	367	367
At 31 August 2022	-	8,500	12,387	20,887
NET BOOK VALUE				
At 31 August 2022	135,000	471,500	31,879	638,379
At 31 August 2021	135,000	471,500	31,608	638,108

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	54,969	35,201

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. ACCRUALS AND DEFERRED INCOME

	2022 £	2021 £
Accruals and deferred income	133,500	58,925

14. MOVEMENT IN FUNDS

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

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 £
Unrestricted funds			
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>
TOTAL FUNDS	<u>163,110</u>	<u>(194,635)</u>	<u>(31,525)</u>

Comparatives for movement in funds

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

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

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

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

WILLOWS COUNSELLING SERVICE

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

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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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.