

**REGISTERED CHARITY NUMBER: 1185304**

**WILLOWS COUNSELLING SERVICE**

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

**WILLOWS COUNSELLING SERVICE**  
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**FOR THE YEAR ENDED 31 AUGUST 2023**

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**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**

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**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:

Two handwritten signatures in black ink. The first signature is on the left and the second is on the right.

Mr G C Holmes - 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 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 £	2023 Total funds £	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**

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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 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
	<b><u>39,384</u></b>	<u>73,619</u>

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

	<b>2023</b>	2022
	<b>£</b>	£
Other grants	<b><u>18,124</u></b>	<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	<b>-</b>	40
	<b><u>124,873</u></b>	<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
	<b><u>11,925</u></b>	<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	<b><u>119,565</u></b>	<u>120,879</u>
	<b><u>119,565</u></b>	<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
<b>Total</b>	<u>163,110</u>	<u>-</u>	<u>163,110</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	194,635	-	194,635
<b>NET INCOME/(EXPENDITURE)</b>	(31,525)	-	(31,525)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	758,099	-	758,099
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>726,574</u>	<u>-</u>	<u>726,574</u>

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

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

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

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

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

**13. ACCRUALS AND DEFERRED INCOME**

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

**14. MOVEMENT IN FUNDS**

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

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

**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
	758,099	(31,525)	726,574
<b>TOTAL FUNDS</b>	758,099	(31,525)	726,574

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
	163,110	(194,635)	(31,525)
<b>TOTAL FUNDS</b>	163,110	(194,635)	(31,525)

# 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>-</u>	<u>4,524</u>	<u>4,524</u>
<b>TOTAL FUNDS</b>	<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>4,524</u>	<u>-</u>	<u>4,524</u>
<b>TOTAL FUNDS</b>	<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.