

**REGISTERED CHARITY NUMBER: 1185304**

**WILLOWS COUNSELLING SERVICE**

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

**WILLOWS COUNSELLING SERVICE**  
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**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**

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**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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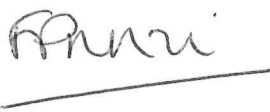
**Trustees**

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**

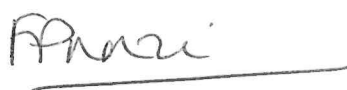
	Notes	Unrestricted funds £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	<b>43,774</b>	-	<b>43,774</b>	39,384
Other trading activities	4	<b>172,050</b>	-	<b>172,050</b>	124,873
Investment income	5	<b>20,199</b>	-	<b>20,199</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

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

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

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

### 4. OTHER TRADING ACTIVITIES

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

### 5. INVESTMENT INCOME

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

	2024	2023
	£	£
Wages and salaries	136,640	119,565
	<u>136,640</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
	<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	34,860	4,524	39,384
Other trading activities	124,873	-	124,873
Investment income	11,925	-	11,925
<b>Total</b>	<u>171,658</u>	<u>4,524</u>	<u>176,182</u>
<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>	<u>673,329</u>	<u>4,524</u>	<u>677,853</u>

**9. INDEPENDENT EXAMINER FEE**

	<b>2024</b>	2023
	<b>£</b>	£
Statutory accounts production & external scrutiny	<u><b>2,150</b></u>	<u>2,000</u>
	<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 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	<b>135,000</b>	<b>467,250</b>	<b>26,835</b>	<b>629,085</b>

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

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

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

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

**13. ACCRUALS AND DEFERRED INCOME**

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

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

**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
	726,574	(53,245)	673,329
<b>Restricted funds</b>			
Outbuildings	-	4,524	4,524
<b>TOTAL FUNDS</b>	726,574	(48,721)	677,853

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)
	171,658	(224,903)	(53,245)
<b>Restricted funds</b>			
Outbuildings	4,524	-	4,524
<b>TOTAL FUNDS</b>	176,182	(224,903)	(48,721)

# 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.