

REGISTERED CHARITY NUMBER: 1185304

WILLOWS COUNSELLING SERVICE

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

WILLOWS COUNSELLING SERVICE

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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

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

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**

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 £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	28,928	-	28,928	43,774
Other trading activities	4	184,152	-	184,152	172,050
Investment income	5	33,331	-	33,331	20,199
Total		246,411	-	246,411	236,023
EXPENDITURE ON					
Charitable activities					
Direct charitable activities		294,614	453	295,067	247,023
NET INCOME/(EXPENDITURE)		(48,203)	(453)	(48,656)	(11,000)
RECONCILIATION OF FUNDS					
Total funds brought forward		662,781	4,072	666,853	677,853
TOTAL FUNDS CARRIED FORWARD		614,578	3,619	618,197	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 £
FIXED ASSETS					
Tangible assets	10	617,556	3,619	621,175	625,326
CURRENT ASSETS					
Debtors	11	45,157	-	45,157	70,844
Cash at bank and in hand		46,875	-	46,875	105,083
		92,032	-	92,032	175,927
CREDITORS					
Amounts falling due within one year	12	(3,125)	-	(3,125)	(2,355)
NET CURRENT ASSETS		88,907	-	88,907	173,572
TOTAL ASSETS LESS CURRENT LIABILITIES		706,463	3,619	710,082	798,898
ACCRUALS AND DEFERRED INCOME	13	(91,885)	-	(91,885)	(132,045)
NET ASSETS		614,578	3,619	618,197	666,853
FUNDS	14				
Unrestricted funds				614,578	662,781
Restricted funds				3,619	4,072
TOTAL FUNDS				618,197	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

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

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

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

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

4. OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

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

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

	2025	2024
CEO	2	2
Treasurer	1	1
Counselling	1	2
Training	2	2
Administration	2	2
	<u>8</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,774	-	43,774
Other trading activities	172,050	-	172,050
Investment income	20,199	-	20,199
Total	<u>236,023</u>	<u>-</u>	<u>236,023</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable activities	246,571	452	247,023
NET INCOME/(EXPENDITURE)	(10,548)	(452)	(11,000)
RECONCILIATION OF FUNDS			
Total funds brought forward	673,329	4,524	677,853
TOTAL FUNDS CARRIED FORWARD	<u>662,781</u>	<u>4,072</u>	<u>666,853</u>

9. INDEPENDENT EXAMINER FEE

	2025 £	2024 £
Statutory accounts production & external scrutiny	2,150	2,000
	<u>2,150</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 £
COST				
At 1 September 2024	135,000	480,000	49,948	664,948
Additions	-	-	4,753	4,753
At 31 August 2025	135,000	480,000	54,701	669,701
DEPRECIATION				
At 1 September 2024	-	17,000	22,622	39,622
Charge for year	-	4,250	4,654	8,904
At 31 August 2025	-	21,250	27,276	48,526
NET BOOK VALUE				
At 31 August 2025	135,000	458,750	27,425	621,175
At 31 August 2024	135,000	463,000	27,326	625,326

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	45,157	70,844

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. ACCRUALS AND DEFERRED INCOME

	2025 £	2024 £
Accruals and deferred income	91,885	132,045

14. MOVEMENT IN FUNDS

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

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 £
Unrestricted funds			
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>
Restricted funds			
Outbuildings	-	(453)	(453)
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Outbuildings	4,524	(452)	4,072
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Outbuildings	-	(452)	(452)
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
Outbuildings	4,524	(905)	3,619
	<u>4,524</u>	<u>(905)</u>	<u>3,619</u>
TOTAL FUNDS	<u>677,853</u>	<u>(59,656)</u>	<u>618,197</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 £
Unrestricted funds			
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>
Restricted funds			
Outbuildings	-	(905)	(905)
	<u>-</u>	<u>(905)</u>	<u>(905)</u>
TOTAL FUNDS	<u>482,434</u>	<u>(542,090)</u>	<u>(59,656)</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.