

THE WILLOW TREE CENTRE
ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2025

Charity Number 1143460
Company Registration Number 07728156

THE WILLOW TREE CENTRE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2025

CONTENTS	PAGE
Legal and Administrative Information	2
Trustees’ annual report	3 to 6
Independent Examiner’s Report	7
Statement of financial activities	8
Balance sheet	9
Notes to the Accounts	10 to 14

THE WILLOW TREE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2025

Status

The Willow Tree Centre is a company limited by guarantee (registration number 07728156) and granted charitable status by the Charity Commission on 18th August 2011 under number 1143460.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Dr Andrew Appleton	(Resigned April 2025)
Helen Webb	Chair (Appointed April 2025)
Lucy Reveley	
Sally Pettipher	(Resigned August 2025)
Helen Harrison	

Registered Office

St. Michaels Centre
The Green
Stoke Gifford
Bristol
BS34 8PD

Independent Examiners

Geoff Archer
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

Natwest,
250 Bishopsgate,
London,
EC2M 4AA

THE WILLOW TREE CENTRE

TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th September 2025.

Reference and administrative information set out on page 2 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Structure, governance and management

The Directors

The Board of Directors, who are trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

The trustees elected to the charity are aware of the charity's charitable objectives and will use their best endeavours to ensure that the charity pursues those objects and operates in accordance with charity requirements. The trustees do not have any financial or other personal interest which conflict with the charity's interests or objects either in person or by reason of family, business interests or otherwise.

The trustees are aware of their responsibilities to manage the charity's activities, in accordance with the governing document. They are conscious of their responsibilities to ensure that the financial activities, administration, management of the property and safeguarding the good name and ethos of the charity are effective and efficient. To this end, regular meetings have taken place to ensure that due care, attention and reasonable skill is taken in dealing with the charity's affairs, using their skills, knowledge and experience to help reach good and sound decisions.

The Willow Tree Centre was entered with the Charity Commission on their Central Register of Charities as from 20th November 2003. The Willow Tree Centre converted from an unincorporated charity to a charitable company on August 18th, 2011. (Charity No: 1143460 and Company Limited by Guarantee 7728156)

The Trustees are Dr Andrew Appleton, Helen Webb, Lucy Reveley, Sally Pettipher and Helen Harrison.

We are very grateful for the continued support of our patrons Rt. Hon. Sir Steve Webb, Catherine A Grant and Gary P Grant who encourage, influence and enhance the work of the Willow Tree by promoting public confidence in the Centre.

We hold regular planning meetings to discuss and prioritise future projects and to ensure the efficient day to day running of the Centre.

Helen Adair was the Centre Director during the financial year.

We are an autonomous centre governed by our board of trustees.

THE WILLOW TREE CENTRE

TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2025

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Objects of the Charity

The objects of the charity are:

- The provision of information, counselling and assistance to women and their partners and families who are suffering from any physical or mental illness, distress poverty during or as a result of pregnancy or following an abortion, miscarriage, stillbirth or other baby loss.
- The advancement of education in the subject of pregnancy and the termination of pregnancy and into the effects thereof upon women whether physical, medical or psychological.
- The preservation and protection of women's health.
- The promotion of such other charitable purposes which may conveniently be carried on in connection with the objects.

Achievements and Performance

ACHIEVEMENTS and PERFORMANCE CLIENT SUPPORT

Our clients come from South Gloucestershire, Bristol and further afield. In the year from October 2024, we had 132 new client referrals.

We offer face to face support, telephone support and support via zoom depending on the needs of the client. In the year from October 2024, we made 90 appointments for clients to be seen at the Centre with a further 217 client appointments for our telephone and zoom support programmes. This is a total of 307 appointments.

Statistics show that clients contacted us for support for:

- Post abortion 44%
- Miscarriage 27%
- Therapeutic termination 9%
- Stillbirth 8%
- Unplanned pregnancy 8%
- Other baby loss 3%
- Pregnancy support 1%
- All our support services are available for people with learning difficulties.
- We monitor and evaluate the service that we offer. Client feedback has been encouraging:

THE WILLOW TREE CENTRE

TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2025

A recent baby loss client summed up her experience of the support she received in this way: "The support validated how I was feeling, made me feel 'normal' and allowed me to talk through my feelings to be in a better place to explain those to my family."

A recent pregnancy choices couple stated that the support gave "A real opportunity to talk through all of our thoughts, feelings and the situation. Having someone to listen and guide our thoughts that was there with a level head and out of the mess we are feeling. There were no points where I felt we were judged and the conversation was balanced."

One recent post abortion client said "The most valuable part of The Bowl programme was having someone to speak to about what I went through in a non-judgemental and supportive environment which has helped me rearrange my thoughts and how I feel about myself and those who were involved in my abortion experience."

I feel I can talk about my abortion experience without breaking down or feeling overwhelming negative feelings. I still obviously feel very sad and upset about it when it does cross my mind, but it isn't impacting me daily and I feel stronger now. I feel having spoken to my practitioner about everything has given me a bit of a release from all the pain and tension I was keeping with me. I now look forward to the future and I'm excited to build a good life for my family and look forward to having another pregnancy in the future when I'm ready."

VOLUNTEERS

The Centre is heavily reliant on voluntary help. This keeps the cost of our support services down so we can continue to provide them for free. We have a team of 10 volunteers.

Volunteers are given training and support including regular CPD from local professionals and via the Pregnancy Centres Network (PCN). The Pregnancy Centres Network (PCN) offers accredited training at Level 3 in pregnancy choices and post termination support as well as regular CPD sessions and an annual conference which volunteers can access.

Those involved in providing support have access to supervision on a regular basis. A trained supervision facilitator provides a monthly group and one-to-one supervision when required. Group supervision sessions are held via zoom; individual sessions are held face- to-face, via Zoom, Teams or by phone.

Our work is strengthened and improved by working together with other agencies. We are constantly working to raise our profile amongst health professionals, universities and the public by networking, forging partnerships and by advertising.

LOCATION

The Willow Tree Centre Trustees made the decision this year to move premises from Yate to Stoke Gifford in Bristol. The centre is now more easily accessible by public transport, being only a 5-minute walk from Bristol Parkway Station. There is also free parking available.

Finally, the Trustees would like to thank the many volunteers who support the work of the Centre.

THE WILLOW TREE CENTRE

TRUSTEES' REPORT

YEAR ENDED 30 SEPTEMBER 2025

Going Concern

The Trustees have been regularly monitoring the charity's financial position. At the end of 30 September 2025, we had £45,523 unrestricted reserves and £43,192 cash at bank. The Trustees believe that there is no material uncertainty about the charity's ability to continue to operate.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

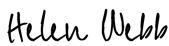
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Approved by the trustees and signed on their behalf by:

Signed by: 
5CA#15B20B55486:..... Date 27/11/2025
 Helen Webb
 Chair of Trustees

THE WILLOW TREE CENTRE

Independent Examiner's Report to the Trustees

YEAR ENDED 30 SEPTEMBER 2024

I report on the accounts of the company for the period ending 30th September 2025 which are set out on pages 8 to 14.

Respective responsibilities of Trustees and Independent Examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement


I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

It should be noted that Bristol Community Accountants provide bookkeeping services to The Willow Tree Centre. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the charity.

Geoff Archer

Signed by:

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Bristol Community Accountants CIC,
 Bristol
 BS4 1DQ

Date 27/11/2025

THE WILLOW TREE CENTRE**STATEMENT OF FINANCIAL ACTIVITIES (Including Income
and Expenditure Account)****YEAR ENDED 30 SEPTEMBER 2025**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies		30,066	-	30,066	17,341
Investment income (bank interest)		751	-	751	953
Total		30,817	-	30,817	18,294
Expenditure on:					
	2				
Charitable activities		20,890	500	21,390	23,365
Other - Governance		328	-	328	817
Total		21,218	500	21,718	24,182
Net income/(expenditure)		9,599	(500)	9,099	(5,888)
Net movement in funds		9,599	(500)	9,099	(5,888)
Total funds brought forward		35,924	500	36,424	42,312
Total Funds Carried Forward		45,523	-	45,523	36,424

All of the activities of the charity are classed as continuing

The notes on pages 10 to 14 form part of these financial statements

** See note 12 for full comparative for 2024

THE WILLOW TREE CENTRE**BALANCE SHEET****YEAR ENDED 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	6	2,951	1,731
Cash at bank and in hand		43,192	35,565
<i>Total current assets</i>		<u>46,143</u>	<u>37,296</u>
Creditors : Amounts falling due within one year	7	(620)	(872)
		<u></u>	<u></u>
<i>Net current assets or liabilities</i>		45,523	36,424
		<u></u>	<u></u>
Total net assets or liabilities		<u>45,523</u>	<u>36,424</u>
Funds	10		
Restricted funds		-	500
Unrestricted funds		45,523	35,924
		<u>45,523</u>	<u>36,424</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

27/11/2025

These financial statements were approved by the trustees on and are signed on their behalf by:

Signed by:

Helen Webb

.....3CAA19B20B58486...

Helen Webb - Chair

The notes on pages 10 to 14 form part of these financial statements

THE WILLOW TREE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019) - (Charities SORP(FRS 102)) and with the Charities Act 2011 and Companies Act 2006.

- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

Accounting policies

- d) Income from donations is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- e) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

- f) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- g) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

- h) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

- i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- j) 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.

- k) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

- l) The Charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

THE WILLOW TREE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

Expenditure on:

2 Charitable activities

	Charitable Activities	Governance Costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
Wages	10,225	-	10,225	11,746
Rent - St Nicholas Centre	4,084	-	4,084	5,940
Accounting fees & associated costs	2,580	570	3,150	2,962
Telephone & internet	530	-	530	307
Advertising	145	-	145	149
Resources and supplies	853	-	853	317
Postage	65	-	65	57
Bank charges	124	-	124	60
Training	10	-	10	724
DBS checks	-	224	224	213
Professional fees	-	34	34	34
Donations	-	-	-	83
Supervision	113	-	113	150
Insurances	587	-	587	877
Equipment	182	-	182	12
Fundraising	480	-	480	-
Misc	24	-	24	-
Room Hire	322	-	322	-
Membership fees	566	-	566	551
	20,890	828	21,718	24,182

Charitable activities prior year

	Charitable Activities	Governance Costs	Total Funds 2023
	£	£	£
Wages	11,746	-	11,746
Rent - St Nicholas Centre	5,940	-	5,940
Accounting fees & associated costs	2,392	570	2,962
Telephone & internet	307	-	307
Advertising	149	-	149
Resources and supplies	317	-	317
Postage	57	-	57
Bank charges	60	-	60
Training	724	-	724
DBS checks	-	213	213
Professional fees	-	34	34
Donations	83	-	83
Supervision	150	-	150
Insurances	877	-	877
Equipment	12	-	12
Membership fees	551	-	551
	23,365	817	24,182

THE WILLOW TREE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

3 Net incoming resources for the year

This is stated after charging:

	2025 £	2024 £
Independent Examiner's Fees	570	570
	<u>570</u>	<u>570</u>

4 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages and salaries	10,225	11,746
	<u>10,225</u>	<u>11,746</u>

No employee received emoluments of more than £60,000.

The average monthly head count was 1 staff (2024: 1)

The key management personnel of the charity comprise the board of trustees & the senior management. The trustees received no remuneration during the year. The total employee benefits of key management personnel, during the year, total £10,225 (2024: £11,746).

5 Taxation

The charity is exempt from corporation tax on its charitable activities.

6 Debtors

	2025 £	2024 £
Prepayments & sundry debtors	2,885	1,665
PAYE	66	66
	<u>2,951</u>	<u>1,731</u>

7 Creditors

	2025 £	2024 £
Other creditors	620	872
	<u>620</u>	<u>872</u>

8 Trustee expenses

No charity trustees were paid or received any other benefits from employment with the charity in the year (2024: £nil). No trustee was reimbursed expenses paid on behalf of the charity during the year £nil (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

9 Related party transactions

There were no related party transaction in the year (2024: £nil)

THE WILLOW TREE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

10 Movement in funds

	At 01-Oct 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 30-Sep 2025 £
Restricted funds					
Dodington Parish Council	500	-	(500)	-	-
Total restricted funds	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General fund	35,924	30,817	(21,218)	-	45,523
	<u>35,924</u>	<u>30,817</u>	<u>(21,218)</u>	<u>-</u>	<u>45,523</u>
Total funds	<u>36,424</u>	<u>30,817</u>	<u>(21,718)</u>	<u>-</u>	<u>45,523</u>

Purpose of restricted funds -

Dodington Parish Council

Towards the 20 year anniversary celebration in November 2024

11 Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current Assets	-	44,903	44,903
Creditors due within one year	-	620	620
Total	<u>-</u>	<u>45,523</u>	<u>45,523</u>

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2025

12 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

		Unrestricted Funds	Restricted Funds	Total Funds 2024
	Note	£	£	£
Incoming and Endowments from:				
Donations and legacies		16,841	500	17,341
Investment income (bank interest)		953	-	953
Total		17,794	500	18,294
Expenditure on:				
	2			
Charitable activities		23,365	-	23,365
Other		817	-	817
Total		24,182	-	24,182
Net income/(expenditure)		(6,388)	500	(5,888)
Net movement in funds		(6,388)	500	(5,888)
Total funds brought forward		42,312	-	42,312
Total Funds Carried Forward		35,924	500	36,424

Analysis of net assets between funds - previous year

	Restricted funds £	Unrestricted funds £	Total funds £
Current Assets	-	35,052	35,052
Creditors due within one year	-	872	872
Total	-	35,924	35,924

13 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.