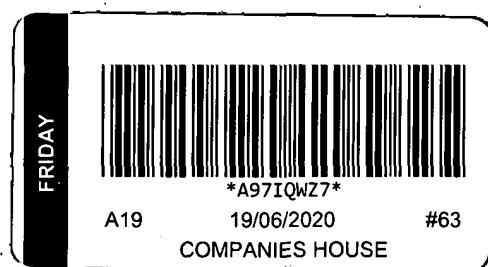


THE WILLOW TREE CENTRE
ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2019

Charity Number 1143460
Company Registration Number 07728156



THE WILLOW TREE CENTRE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2019

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THE WILLOW TREE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2019

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	Chair
Denise Sawyer	
Nigel Stowe	
Helén Hope-Bell	
Sally Pettifer	appointed 30 September 2019

Registered Office

St Nicholas Family Centre
Chargrove
Yate
Bristol
BS37 4LG

Independent Examiners

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle,
Bristol BS4 1DQ

Bankers

Caf Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent,
ME19 4JD

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2019

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th September 2019.

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 2015).

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, Denise Sawyer, Nigel Stowe, Helen Hope-Bell and Sally Pettifer.

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 Webb is Centre Director.

We have a team of volunteer advisors who have been trained according to the 'Called to Care', 'Pregnancy Choices Practitioner' and 'The Journey' counselling training courses as well as other pastoral care, listening and counselling courses. All advisors have enhanced DBS

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2019

checks in accordance with latest recommendations of best practice. We are sole affiliate members of Pastoral Care UK, part of the Association of Christian Counselling and adhere to both their and the British Association for Counselling and Psychotherapy (BACP) ethical frameworks and good practice guidelines.

We are an autonomous Centre governed by our board of Trustees.

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 of 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 be conveniently be carried on in connection with the objects.

Achievements and Performance

Client Support

- Our clients come from South Gloucestershire, Bristol and further afield. In the year from October 2018 we had 146 new clients.

We made 615 appointments for clients to be seen at the Centre and another 18 at other venues in the community. A further 143 client appointments were arranged for telephone support using a specially designed programme. This is a total of 776 appointments (40% increase on last year.)

- Statistics show that clients contacted us for support for
 - Miscarriage 32%
 - Stillbirth 23%
 - Other baby loss 8%
 - Unplanned pregnancy 10%
 - Post abortion 17%
 - Termination for abnormality 4%
 - Other issues 6%

- All our support services are available for people with learning difficulties.

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2019

- We monitor and evaluate the service that we offer. Client feedback has been encouraging. One post abortion client said "It was very beneficial to discuss this with a professional who understood the after effects and to not feel judged about my choice or feelings." One of our telephone clients said "I found the programme very useful, it was helpful to talk on the phone about all my feelings as I find it very difficult to open up to people." A baby loss client said "my advisor has been wonderful, without her I wouldn't have healed in the way that I have. I now feel calm, positive and peaceful about the baby we lost and I couldn't recommend your service higher if I tried."

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 15 volunteers.

- Volunteers are given training and support including regular CPD from local professionals. This year, as part of their on-going CPD all our volunteers were offered the opportunity to attend a training day which included a shared information morning with Clare Nutt and Sasha Barber from the specialist bereavement midwifery and mental health team at Southmead Hospital.

- Those involved in providing support have access to a variety of supervision on a regular basis which includes small group sessions and 1:1 meetings.

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

Virtual babies

Teaching Resources

- We have thirteen "virtual babies" which have been used in a variety of different way over the past year:

- The team has used these resources in lessons in Marlwood School, Culverhill School and with KRUNCH SouthWest youth services.

People with Learning Difficulties

- We continue to offer a parenting support service for individuals with learning difficulties giving individuals and couples the opportunity to care for one of the "babies". This increases their awareness of what a new-born baby needs. We work in partnership with support workers to introduce the couple to the workings of the baby, setting the scene for the arrival of the baby and feedback afterwards.

- We recognise that people with learning difficulties are often ignored when it comes to the areas of sex, relationships and parenting and we are committed to playing our part in enabling people to be equipped to stay safe and to make informed and healthy choices in these areas.

- We have worked with 3 individuals over the past year.

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2019

Development Worker

As a response to an increasing number of clients and as a way of enabling more people to access our services, in September 2018 we appointed a part-time Development Worker.

- The role has involved research, devising and set-up of a telephone support system for post-abortion and baby loss clients. It has enabled us to develop capability and capacity in providing support for clients who find it difficult to get to the Centre or manage the times offered for face to face appointments. The team of 4 conducted 143 telephone support sessions from October 2018 to September 2019.
- Monitoring during the first 12 months of the planned 18 month pilot already indicates its effectiveness and popularity. Feedback received from client evaluations indicates telephone support can be a valued and important component as a long term provision of the WTC service. The pilot is due to be completed in March 2020. To achieve this long term provision, the training of new advisors and 'train the trainers' is required. On the completion of the pilot the vision is to make available the telephone support programme so it can be accessed and used by similar Centres across the UK.

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

Going Concern

Following the announcement of Government restrictions due to the Covid-19 pandemic, the Trustees have been regularly monitoring the charity's financial position. At the end of 30 September 2019 we had £58,091 of unrestricted reserves and £65,417 of cash.

The Trustees do not believe that the charity has been significantly impaired by the Covid-19 pandemic and that there is no material uncertainty about the charity's ability to continue to operate.

Responsibilities of the Trustees

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006 and the Charities Act 2011.

In particular, the Companies Act 2006 and charity law require the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2019

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

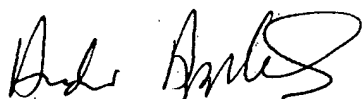
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the trustees and signed on their behalf by:



Andrew Appleton
Chair of Trustees

Date 15th June 2020

THE WILLOW TREE CENTRE

Independent Examiner's Report to the Trustees

YEAR ENDED 30 SEPTEMBER 2019

I report on the accounts of the company for the period 30th September 2019 which are set out on pages 9 to 15.

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.

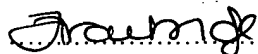
Independent examiner's statement

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.

Joanne Trowbridge MAAT



Bristol Community Accountants CIC
Bristol BS4 1DQ

Date 17 / 6 / 2020

THE WILLOW TREE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 30 SEPTEMBER 2019

		Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies		14,688	8,925	23,613	16,894
Investment income (bank interest)		292	-	292	6
Total		14,980	8,925	23,905	16,900
Expenditure on:	2				
Charitable activities		18,587	5,720	24,307	17,999
Other		378	-	378	-
Total		18,965	5,720	24,685	17,999
Net income/(expenditure)		(3,985)	3,205	(780)	(1,099)
Gross transfers between funds		-	-	-	-
Net movement in funds		(3,985)	3,205	(780)	(1,099)
Total funds brought forward		62,076	6,554	68,630	69,729
Total Funds Carried Forward		58,091	9,759	67,850	68,630

All of the activities of the charity are classed as continuing

The notes on pages 11 to 15 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

** See note 12 for full comparative for 2018

THE WILLOW TREE CENTRE
BALANCE SHEET
YEAR ENDED 30 SEPTEMBER 2019

	Note	2019 £	2018 £
Current assets			
Debtors	6	2,708	2,626
Cash at bank and in hand		65,417	66,160
<i>Total current assets</i>		<u>68,125</u>	<u>68,786</u>
Creditors : Amounts falling due within one year	7	(275)	(156)
<i>Net current assets or liabilities</i>		<u>67,850</u>	<u>68,630</u>
Total net assets or liabilities		<u>67,850</u>	<u>68,630</u>
Funds	10		
Restricted funds		9,759	6,554
Unrestricted funds		58,091	62,076
		<u>67,850</u>	<u>68,630</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.

These financial statements were approved by the trustees on 15/06/2020 and are signed on their behalf by:



Andrew Appleton - Chair

The notes on pages 11 to 15 form part of these financial statements

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2019

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) issued on 1 January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

THE WILLOW TREE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2019

Expenditure on:

2 Charitable activities

	Charitable Activities £	Governance Costs £	Total Funds 2019 £	Total Funds 2018 £
Wages	14,950	-	14,950	8,396
Rent - St Nicholas Centre	5,040	-	5,040	5,040
Accounting fees & associated costs	1,497	378	1,875	2,177
Telephone & Internet	595	-	595	588
Advertising	240	-	240	240
Equipment	330	-	330	-
Fundraising	96	-	96	96
Bank Charges	60	-	60	60
Training	95	-	95	392
Administration	-	-	-	35
Equipment Maintenance	-	-	-	38
Supervision	237	-	237	-
Insurances	892	-	892	847
Membership fees	275	-	275	90
	<u>24,307</u>	<u>378</u>	<u>24,685</u>	<u>17,999</u>

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2019

3 Net incoming resources for the year

This is stated after charging:

	2019 £	2018 £
Independent Examiner's Fees	378	378

4 Staff costs and numbers

The aggregate payroll costs were:

	2019 £	2018 £
Wages and salaries	14,950	8,396
	<u>14,950</u>	<u>8,396</u>

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

The average monthly head count was 2 staff (2018: 2 staff)

The key management personnel of the charity comprise the board of trustees & the senior management. The total employee benefits of key management personnel, during the year, total £7,800 (2018: £7,800).

5 Taxation

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

6 Debtors

	2019 £	2018 £
Prepayments & sundry debtors	2,708	2,626
	<u>2,708</u>	<u>2,626</u>

7 Creditors

	2019 £	2018 £
PAYE	119	-
Sundry creditors	156	156
	<u>275</u>	<u>156</u>

8 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

9 Related party transactions

There were no related party transaction in the year (2018: £nil)

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2019

10 Movement in funds

	At 01-Oct 2018 £	Incoming resources £	Outgoing resources £	Transfers £	At 30-Sep 2019 £
Restricted funds					
Development worker salary	6,554	8,925	(5,720)	-	9,759
Unrestricted funds					
Designated Funds:					
<i>Mother & baby unit project</i>	37,609	-	-	(37,609)	-
<i>Young mums support worker</i>	1,539	-	-	(1,539)	-
General fund	22,928	14,980	(18,965)	39,148	58,091
	<u>62,076</u>	<u>14,980</u>	<u>(18,965)</u>	<u>-</u>	<u>58,091</u>
Total funds	<u>68,630</u>	<u>23,905</u>	<u>(24,685)</u>	<u>-</u>	<u>67,850</u>

Purpose of restricted funds - Development worker salary

Trustees have chosen not to pursue projects previously earmarked as designated funds. The balance of these projects has been transferred to the general fund.

11 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Restricted funds			
Restricted funds	-	9,759	9,759
		<u>9,759</u>	<u>9,759</u>
Unrestricted funds			
General funds	-	58,091	58,091
	<u>-</u>	<u>67,850</u>	<u>67,850</u>

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2019

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

		Unrestricted Funds	Restricted Funds	Total Funds 2018
	Note	£	£	£
Incoming and Endowments from:				
Donations and legacies		9,744	7,150	16,894
Investment income (bank interest)		6	-	6
Total		9,750	7,150	16,900
Expenditure on:	2			
Charitable activities		17,403	596	17,999
Total		17,403	596	17,999
Net income/(expenditure)		(7,653)	6,554	(1,099)
Gross transfers between funds		-	-	-
Net movement in funds		(7,653)	6,554	(1,099)
Total funds brought forward		69,729	-	69,729
Total Funds Carried Forward		62,076	6,554	68,630

Analysis of net assets between funds - previous year

	Tangible Fixed assets £	Other Net assets £	Total £
Restricted funds			
Restricted funds	-	6,554	6,554
	-	6,554	6,554
Unrestricted funds			
General funds	-	22,928	22,928
Designated Funds	-	39,148	39,148
	-	68,630	68,630

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.