

THE WILLOW TREE CENTRE

ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2021

Charity Number 1143460

Company Registration Number 07728156

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THE WILLOW TREE CENTRE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

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THE WILLOW TREE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2021

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	
Helen Hope-Bell	
Sally Pettipher	
Helen Webb	appointed 7 December 2020

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 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30th September 2021.

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

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.

Mary Makepeace is Centre Director.

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

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2021

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

Our clients come from South Gloucestershire, Bristol and further afield. In the year from October 2020, we had 214 new client referrals.

In March 2020 the 18-month pilot project exploring the provision of telephone support came to an end. The findings and experience from the pilot project ensured we could continue to offer clients a structured telephone support programme.

Since the easing of Covid restrictions in July 2021 we were able to return to offering clients face-to-face support as well as continuing with the telephone and zoom support programmes.

In the year from October 2020, we made 6 appointments for clients to be seen at the Centre with a further 822 client appointments through our telephone and zoom support programmes. This is a total of 828 appointments.

- Statistics show that clients contacted us for support for:

- Miscarriage 43%
- Stillbirth 10%
- Other baby loss 3%
- Unplanned pregnancy 10%
- Post abortion 27%
- Therapeutic termination 2%
- Other issues 6%

- All our support services are available for people with learning difficulties and we have provided face-to-face baby loss support for one couple this year.

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2021

- We monitor and evaluate the service that we offer. Client feedback has been encouraging.

One post abortion client said:

"The programme I followed has been extremely helpful. All of the topics it covered were extremely relevant and in depth. The topics allowed me to look deeper into the reasons for my abortion and the thoughts and feelings that came with it. Following my abortion, I really struggled with intrusive and obsessive thoughts to end my life, this then led to 2 attempts and treatment under mental health services, despite this, I truly believe that the support I received from the Willow Tree Centre saved my life. Thank you for understanding and for being there when nobody else was. Now I have come to the end of my counselling, I feel like a stronger, kinder and more understanding person and I have the Willow Tree Centre to thank for that. Thank you for giving me the strength to carry on and thank you for helping me realise there is so much to live for!"

One of our telephone clients said:

"I found the programme very useful to talk on the telephone about all my feelings as I find it very difficult to open up to people." A baby loss client said "It has given me dedicated time to think about and talk about my baby and the loss I experienced. It forced me (in a good way!) to process what had happened, rather than just burying it. I've been really happy with my experience with The Willow Tree Centre and I'm so grateful that the organisation exists to offer the support it does."

A baby loss couple said:

"The support I received was incredibly helpful to me and my partner. Our practitioner has been utterly exceptional in passing no judgement, listening and helping me to voice things to my partner about moving forwards. Although my partner didn't always take part in the sessions, he read a lot of the homework which enabled us to voice how we were feeling without it being too pressurised. It's also given me the confidence and reassurance to not have to just brush my feelings away. My pregnancies happened, they were incredibly sad when they ended, and it's okay, not to be okay for a bit. My practitioner made me feel so completely comfortable talking about a whole range of emotions and experiences I had completely locked away."

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 18 volunteers.
- Volunteers are given training and support including regular CPD from local professionals. The Pregnancy Centres Network (PCN) offers accredited training in pregnancy choices and further training in post termination support which volunteers are able to access.
- Those involved in providing support have access to supervision on a regular basis which includes an external trained supervision facilitator as a small group monthly session and 1:1 supervision when required. Supervision sessions have been held either on zoom or by phone.
- Our work is strengthened and improved by working together with other agencies. We are constantly raising our profile amongst health professionals and the public by networking, forging partnerships and by advertising.

THE WILLOW TREE CENTRE

TRUSTEES REPORT

YEAR ENDED 30 SEPTEMBER 2021

Going Concern

Following the announcement of Government restrictions due to the Covid-19 pandemic in March 2020, the Trustees have been regularly monitoring the charity's financial position. At the end of 30 September 2021, we had £58,088 of unrestricted reserves and £57,485 of cash at bank. 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.

Reserves policy and risk management

The unrestricted reserves of the charity at present are £58,088 and the trustees feel this level of reserves is sufficient to ensure its long-term viability and to maintain service levels and meet the charities obligations and liabilities.

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

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.
- 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 WILLOW TREE CENTRE

TRUSTEES REPORT

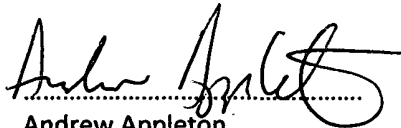
YEAR ENDED 30 SEPTEMBER 2021

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:

 Date 23/02/2023 2022
Andrew Appleton
Chair of Trustees

THE WILLOW TREE CENTRE

Independent Examiner's Report to the Trustees

YEAR ENDED 30 SEPTEMBER 2021

I report on the accounts of the company for the period 30th September 2021 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.

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.

Joanne Trowbridge MAAT



Bristol Community Accountants CIC,
Bristol
BS4 1DQ

Date.....7.13.2022

THE WILLOW TREE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies		30,635	3,710	34,345	8,633
Investment income (bank interest)		5	-	5	69
Invoiced work		-	-	-	100
Total		30,640	3,710	34,350	8,802
Expenditure on:					
	2				
Charitable activities		21,157	6,178	27,335	24,823
Other - Governance		378	-	378	378
Total		21,535	6,178	27,713	25,201
Net income/(expenditure)		9,105	(2,468)	6,637	(16,399)
Net movement in funds		9,105	(2,468)	6,637	(16,399)
Total funds brought forward		48,983	2,468	51,451	67,850
Total Funds Carried Forward		58,088	-	58,088	51,451

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 2020

THE WILLOW TREE CENTRE

BALANCE SHEET

YEAR ENDED 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors	6	922	767
Cash at bank and in hand		57,485	51,151
<i>Total current assets</i>		<u>58,407</u>	<u>51,918</u>
Creditors : Amounts falling due within one year	7	(319)	(467)
<i>Net current assets or liabilities</i>		<u>58,088</u>	<u>51,451</u>
<i>Total net assets or liabilities</i>		<u>58,088</u>	<u>51,451</u>
Funds	10		
Restricted funds		-	2,468
Unrestricted funds		58,088	48,983
		<u>58,088</u>	<u>51,451</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.

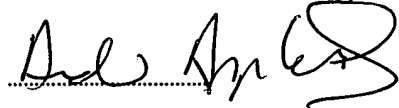
Directors' responsibilities:

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 23/2/22 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 2021

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, as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019 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 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 2021

Expenditure on:

2 Charitable activities

	Charitable Activities £	Governance Costs £	Total Funds 2021 £	Total Funds 2020 £
Wages	17,004	-	17,004	15,091
Rent - St Nicholas Centre	5,040	-	5,040	5,040
Accounting fees & associated costs	1,775	378	2,153	2,075
Telephone & internet	255	-	255	537
Advertising	819	-	819	240
Resources and supplies	22	-	22	-
Fundraising	96	-	96	96
Bank charges	87	-	87	60
Training	648	-	648	166
Professional fees	13	-	13	105
Repairs and maintenance	42	-	42	346
Supervision	70	-	70	270
Insurances	945	-	945	900
Membership fees	519	-	519	275
	<u>27,335</u>	<u>378</u>	<u>27,713</u>	<u>25,201</u>

Charitable activities prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	17,532	7,291	24,823
Governance	378	-	378
	<u>17,910</u>	<u>7,291</u>	<u>25,201</u>

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

3 Net incoming resources for the year

This is stated after charging:

	2021 £	2020 £
Independent Examiner's Fees	378	378

4 Staff costs and numbers

The aggregate payroll costs were:

	2021 £	2020 £
Wages and salaries	17,004	15,091
	<u>17,004</u>	<u>15,091</u>

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

The average monthly head count was 1.25 staff (2020: 2 staff)

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 £13,078 (2020: £7,800).

5 Taxation

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

6 Debtors

	2021 £	2020 £
Prepayments & sundry debtors	922	767
	<u>922</u>	<u>767</u>

7 Creditors

	2021 £	2020 £
PAYE	133	121
Sundry creditors	186	346
	<u>319</u>	<u>467</u>

8 Trustee expenses

Helen Webb was an employee of the charity until 31st December 2020 and was appointed as a trustee of the charity on 7th December 2020. Helen Webb received benefits from employment from October 2020 to December 2020 of £1,300. No other charity trustees were paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

9 Related party transactions

There were no related party transaction in the year (2020: £nil)

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

10 Movement in funds

	At 01-Oct 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 30-Sep 2021 £
Restricted funds					
Development worker salary	2,468	-	(2,468)	-	-
Dodington Parish Council	-	550	(550)	-	-
Thornbury Town Council	-	300	(300)	-	-
Yate Town Council	-	240	(240)	-	-
South Gloucestershire Council	-	1,870	(1,870)	-	-
Arnold Clark	-	750	(750)	-	-
Total restricted funds	2,468	3,710	(6,178)	-	-
Unrestricted funds					
General fund	48,983	30,640	(21,535)	-	58,088
	48,983	30,640	(21,535)	-	58,088
Total funds	51,451	34,350	(27,713)	-	58,088

Purpose of restricted funds -
South Gloucestershire Council

Development worker salary ended 30/09/2020 - Centre
Manager employed 1/10/2020 - 31/12/2021

Dodington Parish Council
Thornbury Town Council
Yate Town Council
South Gloucestershire Town Council
Arnold Clark

Training and supervision and licence fees
Call Divert and licence fees
Training and supervision
Training and supervision
Memberships and associations

11 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Restricted funds			
Restricted funds	-	-	-
Unrestricted funds			
General funds	-	58,088	58,088
	-	58,088	58,088

THE WILLOW TREE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

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

		Unrestricted Funds	Restricted Funds	Total Funds 2020
	Note	£	£	£
Incoming and Endowments from:				
Donations and legacies		8,633	-	8,633
Investment income (bank interest)		69	-	69
Invoiced work		100	-	100
Total		8,802	-	8,802
Expenditure on:				
	2			
Charitable activities		17,532	7,291	24,823
Other		378	-	378
Total		17,910	7,291	25,201
Net Income/(expenditure)		(9,108)	(7,291)	(16,399)
Net movement in funds		(9,108)	(7,291)	(16,399)
Total funds brought forward		58,091	9,759	67,850
Total Funds Carried Forward		48,983	2,468	51,451

Analysis of net assets between funds - previous year

	Tangible Fixed assets	Other Net assets	Total
	£	£	£
Restricted funds			
Restricted funds	-	2,468	2,468
	-	2,468	2,468
Unrestricted funds			
General funds	-	48,983	48,983
	-	51,451	51,451

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.