Charity registration number 262538 (England and Wales)

WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J A Yarwood Mrs C A M Drain Ms C Ryan
Charity number (England and Wales)	262538
Principal address	62 Little Yeldham Road Little Yeldham Halstead Essex CO9 4QT
Independent examiner	Affinia (Halstead) The Maltings Rosemary Lane Halstead Essex CO9 1HZ
Bankers	HSBC 173 High Street Hornchurch Essex RM11 3YS
Solicitors	Nockolds LLP Market Square Bishops Stortford Hertfordshire CM23 3UZ

WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

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WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The objectives of the charity are to rescue and acquire by purchase or otherwise, any animals of any kind whatsoever which are ill-treated, ill-used, abandoned or have otherwise fallen on bad times, to look after, maintain and protect for such period and in such manner as the trustees may think fit any animal of any kind whatsoever which through old age, sickness or otherwise is unable to care for itself and to arrange for the humane destruction of any animal when considered desirable.

During the year the trustees reviewed the level of reserves held by the charity and concluded that a significant proportion of accumulated funds should be applied in furtherance of the charity’s objects. As a result, the charity made substantial donations and grants to animal welfare organisations to support animal care, accommodation, upkeep, veterinary treatment and related welfare costs.

Achievements and performance

Significant activities and achievements against objectives

Throughout the year, Willow Tree Sanctuary for Animal Welfare has supported a wide range of other local charities, whose objectives and activities closely align to the intentions of Willow Tree, via the provision of funds for upkeep and payment of veterinary bills.

Financial review

Principal funding sources

The charity is an independent society, unconnected with any other organisation, which relies entirely upon gifts and voluntary contributions.

Reserves policy

The trustees review the charity's reserves frequently and aim to have liquid funds to cover net operating costs for five years with any surplus available for capital expenditure.

Investment policy

The trustees' powers of investment of surplus funds are not restricted.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mrs J A Yarwood
Mrs C A M Drain
Ms C Ryan

Recruitment and appointment of trustees

The appointment of new trustees is governed by the deed of trust. New trustees are appointed by Mrs C Drain.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

.....
Mrs J A Yarwood
Trustee

Date: 15 September 2026

WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

I report to the trustees on my examination of the financial statements of Willow Tree Sanctuary for Animal Welfare (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Andy Green

Andrew Robert Graham Green

Affinia (Halstead)
The Maltings
Rosemary Lane
Halstead
Essex
CO9 1HZ
Date: 16 September 2026

WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	**3**	32,372	68,454
Investments	**4**	13,906	36,688
Other income	**5**	3,588	-
Total income		49,866	105,142
Expenditure on:			
Charitable activities	**6**	521,514	68,631
Other expenditure	**11**	-	2,875
Total expenditure		521,514	71,506
Net gains on investments	**12**	589	12,908
Net income/(expenditure) and movement in funds		(471,059)	46,544
Reconciliation of funds:			
Fund balances at 1 January 2025		1,168,520	1,121,976
Fund balances at 31 December 2025		697,461	1,168,520

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WILLOW TREE SANCTUARY FOR ANIMAL WELFARE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investments	**14**		-		231,280
Current assets					
Cash at bank and in hand		701,461		943,328	
Creditors: amounts falling due within one year	**15**	(4,000)		(6,088)	
Net current assets			697,461		937,240
Total assets less current liabilities			697,461		1,168,520
The funds of the charity					
Unrestricted funds	**16**		697,461		1,168,520
			697,461		1,168,520

The financial statements were approved by the trustees on 15 September 2026

.....

Mrs J A Yarwood

Trustee

1 Accounting policies

Charity information

Willow Tree Sanctuary for Animal Welfare is a public benefit entity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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.

The charity currently has no restricted funds.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are taken into account on receipt from the estate benefactor. Donations and monies from fund raising events are taken into account in the year received.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable expenditure comprises those costs incurred by the charity in its delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% on reducing balance
Plant and equipment	10% on cost
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Investments are measured initially at cost and subsequently at fair value (their market value) at the reporting date. The methods in determining the fair value is simply to review the specific funds value per share at the reporting date from the business website.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

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

1 Accounting policies **(Continued)**

1.10 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	2,372	2,640
Legacies	30,000	65,814
	32,372	68,454

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	13,906	36,688

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	3,588	-

6 Expenditure on charitable activities

	Sanctuary 2025 £	Sanctuary 2024 £
Direct costs		
Staff costs	-	513
Overheads - Rates, L&H	250	729
Insurance	1,676	1,258
Repairs and renewals	65	221
Feeding costs	310	364
Horse livery kennels etc	13,215	12,433
Veterinary fees and medicines	12,249	34,943
Donations	485,200	5,500
	512,965	55,961
Share of support and governance costs (see note 7)		
Support	8,549	12,670
	521,514	68,631
Analysis by fund		
Unrestricted funds	521,514	68,631

The donations expenditure in 2025 of £485,200 was significantly increased on the 2024 value of £5,500. Willow Tree donated a large portion of this donations value to French's Care Haven under the condition that this money be spent on land for their donated ponies to live on, to avoid any further relocations & stress on the animals. Additional cash donations were also made to other charities with a like mind to Willow Tree, in order to fund their charitable endeavours.

7 Support costs allocated to activities

	Sanctuary 2025 £	Total 2024 £
Telephone and internet	223	724
Postage and stationery	50	-
Miscellaneous	378	24
Bank charges	98	62
Storage	300	-
Governance	7,500	11,860
	8,549	12,670

Governance costs comprise:	2025 £	2024 £
Independent Examiner's fees	1,750	4,300
Accountancy	5,750	7,560
	7,500	11,860

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,750	4,300
Loss on disposal of tangible fixed assets	-	2,875

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	NIL	1

10 Employees **(Continued)**

Employment costs	2025	2024
	£	£
Wages and salaries	-	513

The records for the charity have been maintained by a volunteer (also a Trustee) and who is not receiving remuneration via a payroll scheme operated by the charity or otherwise.

There were no employees whose annual remuneration was more than £60,000.

11 Other expenditure

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Net loss on disposal of tangible fixed assets	-	2,875

12 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	589	12,908

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	231,280
Valuation changes	589
Disposals	(231,869)
At 31 December 2025	-
Carrying amount	
At 31 December 2025	-
At 31 December 2024	231,280

Fixed asset investments revalued

The base cost of the fixed asset investment was £200,000 in 2020. The total value of re-valuations and any cash balance held within the fund since equate to £31,869 (2024: £31,280). The investment was fully disposed of during the year and, accordingly, no balance remains recognised at the year end.

The investment has historically been held in a mixed portfolio fund.

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	3,588
Accruals and deferred income	4,000	2,500
	4,000	6,088

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	1,168,520	49,866	(521,514)	589	697,461

16 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	1,121,976	105,142	(71,506)	12,908	1,168,520