



Tree of Hope



Annual Review and Accounts

2024/25

Contents

3	Foreword: Chair and CEO	32	Financial Review
5	About Tree of Hope	35	Statement Responsibilities of the Trustees
7	The Need: Why we Exist	36	Independent Auditors' Report to the Members of Tree of Hope
10	Our Impact 2024/25	40	Statement of Financial Activities
24	Partners and Supporters		
26	Structure, Governance and Management		





Foreword

Chair and CEO Introduction

One year ago, we launched our new three-year strategy, Bridging the Gap, not just as a plan, but as a renewed commitment to the families we serve. A recognition that we needed to do more, reach more families from all backgrounds, and help them access healthcare faster. Twelve months on, we are proud to share this Annual Review and reflect on that first year.

The need has never been greater.

The gap between what families need and what they can access is not new. It is the very reason Tree of Hope exists. But right now, the urgency has never felt more real. Families are facing longer delays, greater financial pressure and fewer places to turn.

This year, for the first time, we began formally capturing how families feel when they come to us. What they told us reinforced something we already knew: behind every campaign is a family doing everything they can for their child, while trying to hold everything else together at the same time. We also recognise the enormous pressure many health and support services are under, and the dedication of the professionals working tirelessly within them. Tree of Hope exists not to replace those systems, but to help families access additional support when they need it most.

That is why we believe so strongly in bridging the gap. **Because the cost of doing nothing is too high.**

What we give families back

When you have a child with complex healthcare needs, so much is outside your control. Decisions are made for you. Systems are navigated around you. The uncertainty is relentless.

What Tree of Hope tries to give back is a sense of agency. Families choose the treatment they believe is right for their child. They tell their story in their own words. They lead their campaign. We are there alongside them, handling the fundraising infrastructure, holding the funds safely, paying suppliers directly and claiming Gift Aid on every eligible donation, so that they can focus on their child rather than the administration.

The relief that brings is huge. Families tell us that knowing the money is safe, that invoices will be paid, that someone is at the end of the phone, takes away a layer of worry at exactly the point when their worry is already at its limit.

And the people who benefit are not just the child. It is the whole family. The parents who carry the weight of caring and fundraising at the same time. The siblings who get their mum or dad back when some of that weight is lifted. The grandparents, friends and communities who want to help but do not always know how, and find in Tree of Hope a way to do something meaningful. The volunteers who take on marathons and skydives for children they have never met. All of them are part of what Tree of Hope makes possible.



A strong first year in a challenging climate

We launched this strategy into a difficult environment, and we want to be honest about that. Charities across the UK are being asked to respond to growing levels of need while income remains increasingly difficult to secure. Enquiries to Tree of Hope increased by 33% this year, with more families reaching out earlier and with more complex needs than before.

Despite this, Year One has been a year of meaningful progress and real hope. Families are fundraising faster and accessing care sooner. More families are finding us from more parts of the UK. We have strengthened our systems, governance, data and people, giving us stronger foundations for the future.

There is still more to do. Converting growing enquiries into families we can actively support, diversifying our income and building the capacity needed for sustainable growth remain our key priorities as we move into Year Two. We go into that next year with clear focus and real confidence in what this strategy can achieve. Every single child, young person and family we work with drives us forward. They are the reason we do this, and they give us hope every day.

Thank you

This year also marked an important moment for our board. After nine years, latterly as Chair, Alex Noble stepped down from the role on 31 December 2025, leaving an extraordinary legacy and a charity in a much stronger position than when she joined. We are deeply grateful for everything she gave to Tree of Hope and to the families we serve.

In this report you will read the stories of Andre, Leo and Lemmy, three children whose lives have been changed by the generosity of their communities and the support of Tree of Hope. We are grateful to their families for sharing their journeys with us.

To every family who has trusted us with your story, thank you. To every supporter, donor, partner and volunteer who has made this work possible, thank you. And to every member of our team and board who has helped bring Bridging the Gap to life, thank you for your commitment, care and belief in what we do.

**The gap is still there.
But we are closing it, family by family.**



A handwritten signature in black ink, appearing to read 'Becky Andrew'.

Becky Andrew
CEO

A handwritten signature in black ink, appearing to read 'Sean Thompson'.

Sean Thompson
Chair



About Tree of Hope

Tree of Hope is a national children and young people's healthcare charity. Founded in 1992, we have spent more than three decades helping families access the treatment, therapy, specialist equipment and home adaptations their child needs but cannot access through statutory provision alone.



Our Vision

A world where every child and young person has equal access to the best possible healthcare and support, enabling them to lead fulfilling lives and reach their full potential.

Our Mission

To empower families across the UK and Ireland to secure funding and support for children and young people requiring healthcare not freely available to them.

Supporting a child with complex health needs is one of the hardest things a family can face. At Tree of Hope we are there every step of the way, offering practical fundraising guidance, access to a wide range of funding routes, emotional support, PR and communications help and full financial management of donations. We take on the administrative and financial burden so that families can focus on what matters most – their child.

Our Values

Respect

We honour every child's individuality and let their needs guide our actions.

Dedication

We go the extra mile for every child, young person and family.

Integrity

We operate with honesty and openness in everything we do.

Compassion

We listen, we understand, and we act with kindness.

Collaboration

We champion the strength found in unity, working together for every family.

Charitable Objects and Public Benefit

Our charitable objectives are to promote and protect the health of children and young people by supporting families to access medical treatment, therapy, specialist equipment and other healthcare not freely available to them.

In 2024/25 we pursued these objectives by:

- Supporting families to fundraise safely and effectively for their child's healthcare needs through our campaign platform and Family Support Service.
- Funding approved healthcare costs directly from monies raised, including therapies, equipment, home adaptations and specialist medical treatment.
- Obtaining grants on behalf of families through partnerships with trusts, foundations and corporate funders.
- Increasing our reach to families across the UK, with a particular focus on those from underserved communities and outside London and the South East.
- Building and maintaining relationships with clinicians, healthcare providers and partner organisations to help families access the right support at the right time.
- Strengthening safeguarding policies, practices and reporting to protect the children, young people and families we support.
- Launching our Outcomes Framework to better understand and evidence the difference our support makes.
- Investing in our systems, people and governance to ensure we can deliver our mission sustainably and at scale.

Public Benefit

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The evidence of public benefit delivered through our work in 2024/25 is set out throughout this report, including the impact data, family outcomes, healthcare spend, geographic reach and case studies contained within. The Trustees are satisfied that the charity's activities during the year have furthered its charitable objects and delivered clear and evidenced public benefit for children, young people and families across the UK and Ireland. In preparing this report, the Trustees have taken advantage of the small companies' exemption from preparing a strategic report.



A Family's Journey

From Fundraising to Healthcare

Families come to Tree of Hope when their child needs healthcare, therapy, specialist equipment or home adaptations not available through statutory services, or not available in time. Our support is available to any family across the UK and Ireland, regardless of background or financial means. We do not means test.

1

A family gets in touch

Families reach us either directly or via one of our referral routes. We dedicate time to truly understanding each family's unique situation, forging a strong and supportive partnership from the very start.



2

Eligibility review and due diligence

We verify the child's health condition and ensure their fundraising goals align with our charitable objects. Families provide a doctor's confirmation form verifying the child's diagnosis and treatment plan.



3

We create a personalised campaign and action plan

Together with the family we create a personalised fundraising campaign that resonates with potential donors, along with a detailed fundraising action plan.



4

Ongoing support and guidance

Families receive ongoing practical support, PR, fundraising advice and regular check-ins, helping them reach their goals as quickly as possible. We also provide emotional support alongside the practical for as long as a family needs it.



5

Managing donations and expenditure

All donations are carefully managed by Tree of Hope, ensuring transparency and accountability. Funds are paid directly to approved healthcare suppliers. Gift Aid is claimed on all eligible donations.



6

The child accesses the care they need

Children and young people get the healthcare support they need. Many families stay with us for years as their child's needs evolve. We are there for the long term, however that looks.



The Need

Why Bridging the Gap Matters

Across the UK, families continue to face significant challenges accessing the care their children need.

Waiting times for therapies and specialist services remain high, while access to support can vary depending on geography, local provision and the complexity of a child's needs. For many children and young people, timely access to therapy, specialist equipment and intervention can play a critical role in development, mobility, communication and independence.

As pressures on services continue, more families are turning to charities like Tree of Hope for help accessing support that is financially out of reach.

Over the past year, enquiries to Tree of Hope increased by 33%, with more families reaching out earlier in their journey and often with increasingly complex needs.

Through our Outcomes Framework, families consistently described feeling overwhelmed, emotionally exhausted and unsure where to turn before accessing support through Tree of Hope.

We are also seeing growing demand for long term support, with many families remaining connected to Tree of Hope over a number of years as their child's needs evolve over time.

The picture is sobering. Too many children are waiting too long for the support they need, at a time when early intervention can make a life changing difference.

We exist to help families access that support sooner.



314,000

children waiting for community healthcare support, including therapies

1 in 5 have already been waiting over a year

Royal College of Paediatrics and Child Health, 2025



1.8 Million

disabled children in the UK, up 11% in the last decade.

32% of parents have been unable to access the support they need

Contact Research and Family Resources Survey 2023/24



33%

increase in enquiries for our support.

More families are staying with us longer, reflecting the ongoing gaps in support.

Tree of Hope, 2024/25

Our role is not to replace statutory services, but to ensure that families are not left without options while they wait. As demand continues to grow, so does the importance of our work.

Bridging the Gap

2024-27 Strategy

In 2024 we launched Bridging The Gap, our three-year strategy for 2024 to 2027. It was born out of a clear recognition that while we were making a difference, we needed to do more. More families needed to find us. More needed to fundraise faster. And more needed to feel genuinely supported throughout their journey, not just helped to raise money.

Aims



Enhancing Support

Enhance our support for families to help them reach their fundraising goals more quickly, ensuring they receive life-changing care sooner.



Accessibility and Reach

Enhance the accessibility of our services to ensure fundraising it is a viable option for more families, particularly those in identified underserved communities.



Networks and Partnerships

Increase our network of UK healthcare providers, suppliers, donors, and volunteers, empowering families with stronger connections and community backing.

Underpinning these pillars are four key drivers: diversifying our funding, improving our operational efficiency, building our brand and reputation and investing in our people and culture. In Year One, our priorities were to:

- Reduce the time it takes families to receive their first donation and access healthcare.
- Grow enquiries and improve the quality of support we offer from first contact through to offboarding.
- Begin building our national network of partners and referrers.
- Invest in the systems, data and governance that will enable us to grow sustainably.
- Launch our Outcomes Framework so we can measure not just what we do but what difference we make.



Our Impact

At a Glance

In the first year of our three-year strategy, Bridging The Gap, we focused on three priorities: enhancing our support to help families reach their goals sooner; improving accessibility and reach so more families can benefit from our model; and strengthening our network and community so families have the connections they need to succeed. In its first year, we have made meaningful progress across each of these areas.



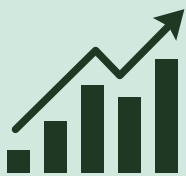
417 Families Supported



Faster Access to Healthcare

Families accessed healthcare in an average of 11 weeks, with over **50%** accessing healthcare in under **six weeks**, compared to nearly a third of children on NHS waiting lists who have been waiting over a year.

Donations Sooner

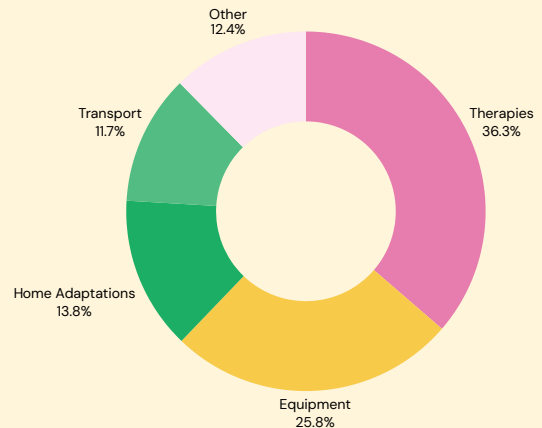


50% of families received their first donation in **under two weeks**.

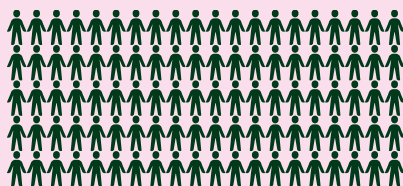
82% of families onboarded received a donation this year, up 46% from last year.

£1,010,543

spent on life changing healthcare



100 Volunteer led Fundraisers



Enhancing Support

Our first strategic pillar, Enhancing Support, focuses on helping families access funding faster so they can access the care their child needs sooner. In Year One (2024/25) we saw encouraging signs that refinements to our Family Support Service are making a tangible difference.

Investing in our family support service

This year we introduced a dedicated Family Support Manager role for the first time, a commitment to ensuring quality and consistency of support available to families.

One of the first priorities was a thorough service audit, reviewing how we communicate with families, manage journeys from first contact through to offboarding, and where we could improve.

This audit resulted in a clear improvement plan covering:

- Standardising communications and processes
- Strengthening safeguarding and compliance
- Improving consistency of support
- Enhancing data collection and reporting

We also developed a prototype for a new Family Support Hub on our website, a digital space bringing together trusted information, practical guidance and peer support for families.

The hub is planned for launch next year and will be an important step in making support more accessible, particularly for families needing help outside office hours or before they feel ready to launch a campaign.

Understanding our Families

This year we wanted to understand more about how families feel when they come to us. Through our new Outcomes Framework, we began measuring not just financial progress but emotional wellbeing and confidence too.

Families arrive with an average emotional wellbeing score of 2.8 out of 5, where 1 represents very low wellbeing and 5 represents very positive wellbeing, and an average confidence score of 3.4 out of 5, where 1 represents not feeling confident at all and 5 represents feeling very confident. These scores are a consistent reminder that families come to us under significant pressure, and that the support they need encompasses far more than fundraising guidance.

The biggest barrier they report is time and capacity, followed by limited networks and lack of knowledge about how to fundraise effectively. This data will directly shape how we develop and target our support in Year Two and beyond.

We also introduced a new support and signposting guide for families, giving clearer routes into wider services, grants and support networks alongside their Tree of Hope campaign.



The result: families fundraising faster and accessing care sooner

The work we have put into our support service has resulted in tangible results as well as room for growth.

The average time from a family joining us to receiving their first donation fell by **29%**, to just under **three weeks**. The average time from joining Tree of Hope to accessing healthcare reduced to 11 weeks, with more than 50% of families accessing healthcare in under six weeks. To put this in context, nearly a third of children on NHS community health waiting lists have been waiting for more than a year.

We also saw significant improvement in newly onboarded family activity. 82% of families onboarded in Year One received donations within the year, compared to 46% before the strategy launched. **More families are fundraising, and they are doing it faster.**

Across the year we supported **417** families. Of those, 310 were actively fundraising, accessing healthcare or both, receiving direct hands on support from our team throughout their journey.

The remaining families stayed connected with us through regular communication and our twice weekly supporter newsletter, helping ensure they remained informed, supported and ready to fundraise when the time was right for them.

Every family we work with is unique. Some are with us for a short period, while others stay connected to Tree of Hope for years as their child's needs evolve. We are there for the long term, however that looks for each family.

Together, families raised **£787,919** and spent more than **£1 million** on their children's healthcare. Encouragingly, income raised by newly onboarded families increased by 11% compared to the previous year, suggesting that improvements to our onboarding and early support are already helping families get campaigns off the ground more effectively.

“Tree of Hope have been helping us with our fundraising for our 4 year old little boy and they have been wonderful. Everything from providing support and ideas for future fundraising events, advertising our sons campaign and shining a spotlight on our little boy with articles and photos and more recently, putting him forward for a grant to receive more therapy sessions. Every member of the team that we speak to are friendly, kind and caring. It gives us peace of mind that they deal with the invoices in regards to our son's therapy and campaign and we couldn't be without them. Thank you truly for all you do for us and our little superhero.”

PARENT



The Difference Healthcare Makes

The care our families access is essential, time-sensitive and life-changing

The healthcare Tree of Hope helps families access is not a luxury. For many of the children we support, it is the foundation on which everything else is built – the difference between a child being able to move, to communicate, to learn and to take part in family life, or not.

Therapies

Physiotherapy, occupational therapy and speech and language therapy are among the most common unmet needs for the families we support and among the most time-sensitive. Early intervention during critical windows of a child's development can determine what becomes permanently possible. A child's development does not pause while they wait.

Specialist equipment

The right wheelchair, standing frame, communication device or orthotic can transform daily life. For a child with cerebral palsy or a neuromuscular condition, specialist equipment maintains posture, supports development and enables participation in school and family life. These are not optional aids. They are essential tools.

Home and garden adaptations

Many families live in homes that are unsafe or inaccessible for their child. Whilst some funding is available via Disabled Facilities Grants (DFGs) it is not always enough to cover the extensive requirements and the essentials families need. Adaptations such as wet rooms, hoists, ramps and accessible gardens enable families to care for their child safely and give children access to experiences that significantly improve their physical and emotional wellbeing.

Specialist treatment overseas

Around one in four Tree of Hope families access treatment outside the UK, reflecting the reality that some specialist procedures and therapy programmes are not available through NHS pathways. For families navigating rare conditions, overseas treatment is often the most effective option available.



How funding was spent in 2024/25

Over £1 million spent on children's healthcare



Therapies

£367k

Physiotherapy, occupational therapy, speech and language therapy, hydrotherapy, music therapy and autism-specific therapies. Therapies represent the largest category of spend, reflecting the critical importance of early and ongoing therapeutic intervention for the children we support.



Equipment

£261k

Specialist wheelchairs, orthotics, assistive technology for communication, sensory equipment and home medical aids. Access to specialist equipment can be transformative for children with disabilities or mobility difficulties, enabling greater independence and quality of life.



Transport and mobility

£139k

Vehicle adaptations, motability costs and travel expenses associated with attending specialist appointments and treatment. For many families, the cost of getting their child to and from treatment is a significant and ongoing financial pressure that is often overlooked.



Home adaptations

£118k

Accessible bathrooms, stairlifts, garden adaptations, bedroom modifications and adaptations to allow children to move freely and safely at home. Making the home environment safe and accessible is fundamental to a child's dignity, independence and quality of life.



Other healthcare costs

£125k

Specialist medical treatments, prescribed supplements, Daily Living Allowance and care allowance. This category reflects the breadth of costs that families face beyond direct treatment, many of which are invisible but no less significant.



Andre

Portrait of Hope



Andre from Dublin, Ireland, is four years old and has cerebral palsy, caused by damage to his brain through multiple strokes.

His condition affects his movement and posture and he has extreme muscle stiffness and no right-hand function. The damage to his brain has continued to present in other neurological problems including epilepsy, visual impairments and a condition called CVI.

To improve his motor function, movement and independence, his family found that therapies made a huge difference to his development and progress, all through private interventions that the family sourced and paid for themselves. Unfortunately, these therapies are not available through the HSE or NHS, particularly as Andre needs therapy regularly to build on his progress.

This led his family to turn to Tree of Hope in January 2024, with an initial target to raise for one week at SwimLab Centre for an intensive hydrotherapy block. The family were supported heavily by their friends and family through fundraising events including a Boxing Day Swim, the Junior Great North Run and a music event, which enabled them to increase their target in April 2025 to £25,000. The family also secured a grant of £1,414 from the Jack O'Donnell Foundation to fund one week of SwimLab Hydrotherapy.

Andre's family reached their £25,000 target in December 2025 and have since increased their target to £40,000, with fundraising continuing for his ongoing support, which he is likely to need for many years to come.

"We chose Tree of Hope to help us fundraise for Andre after seeing another child's story online. From our first contact with the charity we knew we would be in safe hands. Everyone has been so helpful, efficient and kind. The tips and ideas we receive via email from Tree of Hope give us inspiration for easy, effective fundraising. Having the team at the other end of the phone to answer our queries is reassuring. It has enabled us to maximise our fundraising efforts."

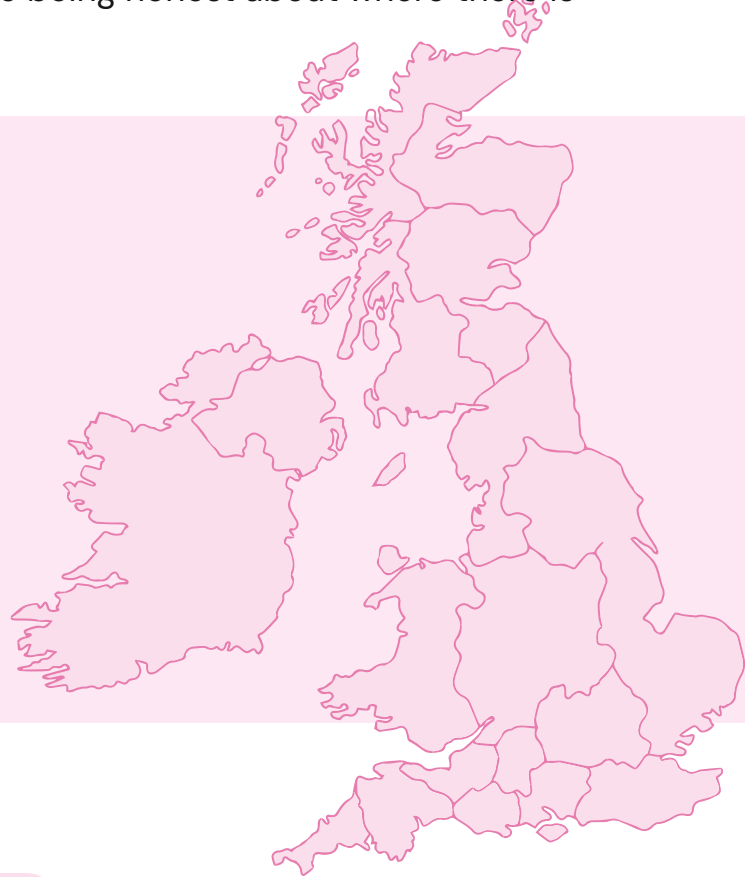
KIRSTY, ANDRE'S MUM

Accessibility and Reach

Our second strategic pillar focuses on making sure our model and support offering is an option for more families, particularly those from outside London and the South East and from previously underserved communities. In Year One we made meaningful progress against our targets, while being honest about where there is still more to do.

Expanding our Reach outside of the South East

Reaching more families from outside the South East has been a central focus for Tree of Hope for several years, and in Year One we made meaningful progress. 59% of newly onboarded families came from outside the South East, ahead of our target, and families came to us from every nation of the UK with representation across every English region.



33%

Increase in Enquiries



59%

Onboarded families from outside the South East



14%

Families onboarded were from ethnically diverse backgrounds

Reaching families from ethnically diverse backgrounds

14% of families onboarded in Year One came from ethnically diverse backgrounds. Growing this is a key focus of our strategy, and we are actively working to improve our reach through strengthened partnerships, targeted outreach and a continued commitment to making Tree of Hope accessible to families from all backgrounds across the UK.

The Children and Young People We Support

Tree of Hope is uniquely positioned to support children and young people across the full spectrum of childhood health conditions, disabilities and ages. Unlike condition specific charities, we work with any child whose healthcare needs are not fully met by statutory services, regardless of diagnosis. In 2024/25, the diversity of families who came to us reflected just how wide that need truly is.

Conditions

Cerebral palsy continues to be the condition we support most, but the range and complexity of need coming through our door is growing. Over the past year we have seen notable increases in families navigating rare and ultra-rare genetic conditions, many affecting only a handful of children worldwide. Around one in five of the children we support were born prematurely, and many live with multiple conditions simultaneously.

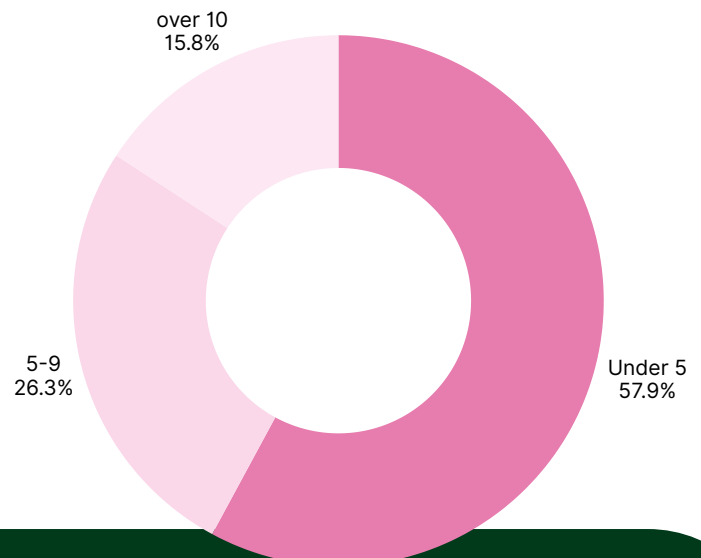
2024/25 Families



What the percentages cannot convey is the complexity behind each diagnosis. Many of the children we support live with multiple conditions simultaneously, and around **one in five** are living with a rare or ultra-rare condition, in some cases one of only a handful of known cases worldwide. For these families, Tree of Hope is often one of very few sources of support available.

Ages of Children and Young People Supported

The majority of children we support are in the earliest years of their lives, with 76% under the age of ten. This reflects the nature of many of the conditions we see, often identified at birth or in the first months of life, and underlines the critical importance of early access to therapy and intervention. For many of these children, the support they receive now will shape what becomes possible for the rest of their lives.



These are not statistics. They are children who love swimming, music, animals and football. They are children who have defied prognoses and exceeded expectations. And they are children whose families are doing everything they can to give them the best possible chance.

Leo & Bucky

Portrait of Hope



Leo from Yorkshire is 12 years old and is autistic. Two years ago, severe anxiety left him mostly housebound and unable to take part in the everyday life he had previously enjoyed.

His love for playing the violin, skateboarding and building Lego disappeared. His family began to see small glimmers of his former self return when discussing the possibility of getting an Autism Assistance Dog.

Unfortunately they come with a significant price tag due to the extent of their training, which is where Tree of Hope came in.

Leo's family joined us in June 2025 with a target of £14,000 for a trained dog through Autism Dogs, certified by Assistance Dogs UK.

The accreditation would give Leo's dog the same rights as a guide dog, including access to public places and the ability to travel on planes, which will one day help Leo pursue his dream of travelling the world.

With a tailored fundraising action plan, social media support and the backing of friends, family and their local community, the family reached their £14,000 target in under a month, surpassing it to raise £15,943 in total.

Leo's Assistance Dog, Bucky, came to live with the family full time in February 2026. Within weeks Leo was feeling less anxious and had begun to get out of the house again.

"We're really grateful to Tree of Hope for providing such a needed fundraising platform for children like my son Leo. Amazingly, we raised about £15,000 in less than a month and we now have an amazing assistance dog called Bucky, who is transforming Leo's life. Tree of Hope's payment model and the ability to claim Gift Aid turned out to be an extra blessing because the additional funds raised through Gift Aid helped us not only raise enough for the full cost of the assistance dog programme, but also for lots of other related expenses like our travel to the assistance dog training farm, and preparing our home to be a safe and welcoming place for Bucky."

BETH, LEO'S MUM



Networks and Partnerships

Our third strategic pillar focuses on building and deepening the network of organisations, professionals and partners that strengthens the support we can offer families. In Year One we laid important foundations, establishing relationships that are already generating referrals, connecting families to specialist providers and creating new routes to funding.

Referrals

In 2024/25, 76% of family enquiries came through external referral routes, demonstrating the strength of our reputation within the children's healthcare and disability sector. We worked with 222 suppliers over the course of the year, and equipment suppliers, exhibitions such as Kidz to Adultz, healthcare professionals, charities and other families are all actively directing people to us.



Our New Blog

We also launched our new blog, collaborating with a wide range of charities, organisations and families to share stories, insights and information that matters to our community. Structured around three regular features: healthcare spotlights, partner spotlights and family spotlights, the blog has covered topics including cerebral palsy, epilepsy, SMA and learning disabilities

Partners in Hope

This year we launched Partners in Hope, our new corporate partnership programme designed to help facilitate direct grants to family campaigns. It is our most ambitious fundraising proposition to date, and one that we believe has significant potential as we move into Year Two of the strategy. We are actively building our pipeline of corporate partners and are in early conversations with a number of organisations who share our commitment to children's healthcare.



A community rallying around families

100 volunteer led fundraisers raised £123k

A highlight of this year was the remarkable community of people who rallied around our families. Volunteers took on challenges of every kind, from marathons and mountain hikes to quiz nights and skydives, raising money and showing families they are not facing things alone.

DAN, WARDS



Community events

Galas, quizzes, bake sales and fun days

£21,548



Sporting challenges

Triathlons, mud races, cycling and swims

£29,967



Sporting days

Golf days, football and cricket matches

£14,567



Runs

Marathons, half marathons, 10Ks and 5Ks

£38,751



Hikes and walks

From three peaks to coastal paths

£12,834



Adrenaline events

Skydives and zip wire challenges

£6,030



Salem

Portrait of Hope



Salem (also known as Lemmy) is four years old and has bilateral spastic cerebral palsy. It affects his mobility, cognitive development and vision.

Despite this, he is a super determined boy and hopes to one day take some independent steps without the Kaye walker that he currently uses to get around. He is desperate to be able to copy his big brother running around.

To reduce his pain, Salem benefits from weekly acupuncture which leaves him much happier and more relaxed, saying "that feels better" immediately afterwards. He also benefits from a combination of weekly physiotherapy sessions, as well as frequent intensive therapy blocks that he attends every day for 2 weeks at a time, have been the level of intensity that he needs to make progress whilst his brain is still developing. However, these sessions are not available through the NHS and his family must pay for the sessions independently.

Throughout their campaign, Tree of Hope have helped Salem's family with PR support, social media and newsletter features, funding advice, and have even secured funding for therapy sessions through the Jack O'Donnell Foundation in 2025. Because of this, Abbey was able to increase her target to £5,000 in May 2025 which was subsequently reached by 02 September 2025 and again increased to £20,000, of which they are still fundraising for today.

As Salem grows older, his needs are also growing, and he continues to need weekly physiotherapy, as well as a specialist buggy, a disabled parking bay outside his home, and travel costs associated with attending so many regular appointments.

"When it became clear that Salem needs required much more intervention than we were being offered, we were scrambling to pay for private treatments to ensure we gave him the best possible chance of living a happy, pain free independent life. This became increasingly stressful juggling work with his high level of care trying to pay for therapies and interventions alongside specialised equipment. I was worried about asking for help in case people then maybe judged on what we were using the money for. A friend recommended Tree of Hope and it felt like the perfect way to ask for support, knowing money was safely looked after, invoices were paid and we were able to access fundraising support and grants alongside gift aid. It's been a brilliant way of boosting funds, thus allowing Lemmy to do more treatment."

SALEM'S MUM



Key Drivers

2024/25

Alongside our three strategic pillars, Bridging The Gap is underpinned by four key drivers that shape how we work and how we sustain our mission. These are not separate workstreams but cross-cutting enablers that run through everything we do.



Diversifying our income

Building a more diverse and sustainable funding base is a core part of our strategy. In Year One we made progress across several income streams, with corporate income growing and our trusts and foundations programme gaining momentum through an increased volume of applications. Individual giving was boosted by a significant one-off donation, and we launched our Partners in Hope corporate programme, laying the groundwork for income that began to come through in Year Two. The trusts landscape remains challenging and our income in this area came in below target, reflecting a wider sector picture of increasing competition for grant funding. This remains a focus for Year Two.



Enhancing efficiency and effectiveness

We made significant strides in how we work in Year One. Improved CRM and case management processes, a new KPI dashboard and better data collection have given us a much clearer picture of our impact and enabled more proactive support for families. The launch of our Outcomes Framework means we are now measuring not just what we do, but what difference it makes. These foundations will support everything we want to achieve in the years ahead, building towards a truly data-driven approach where people, processes and technology work in harmony.



Brand, reach and reputation

Our profile grew during this period, reflected in the increase in enquiries. We generated 50+ pieces of media coverage across a range of national media, achieving 79 million impressions and an advertising value equivalent of £3.2 million. Our website domain authority is above the sector average, our email open rate of 41% is well above benchmark and we launched our blog as a new channel for reaching families, supporters and partners. We also developed a new branding framework and key messaging, giving the organisation a stronger and more consistent voice across all communications. Social media reach fell during the year due to algorithm changes and we are addressing this in Year Two.



People and Culture

Our people remain our greatest asset. During Year One we invested in training and development across a range of areas including safeguarding, counselling skills, digital, and monitoring and evaluation, ensuring our team has the knowledge and capability to deliver the best possible support to families. Regular team days kept collaboration and connection at the heart of how we work, and we introduced staff awards to recognise and celebrate the contribution of individuals across the organisation. Building a values-driven, supportive culture where people feel valued and inspired remains a core priority as we grow.



Year One Reflections

Year One of Bridging the Gap has been a year of real progress and important learning. We have supported more families, improved how quickly they can access care, strengthened our foundations and grown our profile nationally. At the same time, the year has reinforced the scale of the challenge ahead. Demand is growing faster than ever, the funding landscape remains tough and capacity continues to be our biggest constraint. We go into Year Two with renewed commitment and awareness about both the opportunity and the work still to do.



Looking Ahead

Year Two of Bridging the Gap – 2025/26

Building on the foundations of Year One, our priorities for 2025/26 are focused on making fundraising more accessible for families through additional funding support, reaching more families and strengthening our financial sustainability.

We will launch our Family Support Hub, giving families access to trusted information, practical guidance and peer support through our website. We will continue to embed our Outcomes Framework, moving from baseline data collection to meaningful evidence of change across the family journey.

Reaching more families remains central to our plans. We will work to improve our enquiry to onboard conversion rate, grow our presence in underserved communities and continue to build our national reach outside London and the South East.

Financially, we are focused on growing our Partners in Hope corporate programme, reviewing our approach to trusts and foundations and reducing our reliance on one-off income. Rebuilding our social media reach and continuing to invest in our digital presence will support both our fundraising and our ability to reach families who need us.

Above all, we remain committed to the ambition at the heart of Bridging The Gap: that every family who needs us can find us, and that every child can access the care they need, sooner.



Partners and Supporters

2024/25

We know that we cannot do this work alone. Our impact is made possible by the generosity of our incredible partners, funders, and supporters. Whether through corporate partnerships, charitable foundations, individual giving, or volunteer efforts, every contribution helps us provide vital support to families navigating the challenges of securing healthcare for their children. Here are a few of our highlights across the year.

Corporate Partners

Wards Estate Agents

Our two-year Charity of the Year adoption with Wards Estate Agents came to a close at the end of 2025, having raised over **£50,000** across the partnership. More than 40 branches across Kent hosted fundraising events, took on runs and cycle challenges and helped us raise awareness of our work with families across the region. The partnership concluded with the annual Wards Children's Awards, which we were delighted to be part of. Charity of the Year adoptions like this have a significant positive impact for us, both financially and in terms of raising our profile in communities where families need us.



HEVER CASTLE
GOLF CLUB

Hever Castle Golf Club

In April 2025 Tree of Hope was selected by both the Men's and Ladies' captains at Hever Castle Golf Club as their charity of the year. Through captains' days, raffles and auctions they raised over **£10,000**. Tree of Hope also hosted our own annual Golf Day at Hever in September 2025, raising just over £7,500 across 12 teams. We are grateful to our main sponsor Pure Nails and our Hole in One sponsor Merit Group, and look forward to welcoming everyone back in 2026.



London Orthotics Consultancy

One of our longest-standing healthcare suppliers, London Orthotics Consultancy, continues to go above and beyond in their support for our work. In December 2024 their team raised over **£1,160** through Christmas fundraising and bake sales. Relationships like this are an integral part of how we work, mutually benefiting both organisations and the families we support together.

Holmewood House School

In September 2025 our two-year adoption with Holmewood House School came to an end. We love working with schools and being able to share our work with young people in our communities. We were truly touched when students unanimously voted to support Tree of Hope, and it was a privilege to visit and speak with them over the course of the partnership. Together they raised over **£5,500** and we are so grateful for their support.

Trusts and Foundations

We are also incredibly grateful to the trusts and foundations whose generous support made a real difference to the families we work with in 2024/25. We are proud to acknowledge the following funders and thank them for their continued belief in what we do:

The Annett Charitable Trust
The Barnard Kenneth Hufton Trust
The David Solomons Charitable Trust
Dr Ratcliffe's Scholarship Fund
The Grace Trust
The Henhurst Charitable Trust
The Ian Askew Charitable Trust
Kent Community Foundation
The Michael and Anna Wix Charitable Trust
Peter Stebbings Memorial Charity
The Rainford Trust
Rooney Family Foundation
Sir Donald and Lady Edna Wilson Charitable Trust
TK Maxx and Homesense Foundation

The Tompkins Foundation
UKH Foundation
The Vandervell Foundation

Others who prefer to remain anonymous and the Trusts who have supported family campaigns directly

Jack O'Donnell Foundation

Our continued partnership with the Jack O'Donnell Foundation has also enabled us to facilitate £16,000 worth of grants to families who meet their criteria, providing direct funding that makes a real difference to families at critical points in their child's healthcare journey.

Thank you

The support we receive from across our community makes everything possible. From individuals who take on personal challenges to raise funds for a family they have never met, to the volunteers who give their time behind the scenes, to the corporates, trusts and foundations who invest in our work – every contribution matters. We are only able to do what we do because of the generosity, dedication and belief of so many people. The examples highlighted in this report represent just a fraction of the support we receive, and we are grateful to each and every person and organisation who has stood behind Tree of Hope and the families we serve this year. Thank you.



Structure, Governance and Management

Tree of Hope is a charitable company limited by guarantee, incorporated on 20 August 2012, and registered as a charity in England, Wales and Scotland. The company was established under a Memorandum of Association, which set out the charitable objects and powers of the organisation, and it is governed under its Articles of Association. These core documents provide the legal framework within which Tree of Hope operates, ensuring that all decisions are made in the best interests of the families, children and young people we serve, and in accordance with relevant charity and company legislation.

Governance and Management

Trustees have ultimate responsibility for directing the charity, ensuring that it remains solvent and well run, and that it delivers the charitable outcomes for the public benefit for which it has been established. The Trustees elect from their number the Chair of Trustees and, if they choose, a Deputy Chair.

Trustees who served during the year, and up to the date of this report, are:

- Jason Bunce (appointed May 2025)
- Alexandra Noble, Chair (resigned 31 December 2025)
- Sean Thompson, Chair (from 01 January 2026, previously Deputy Chair)
- Charlotte Eberlein
- Rob Lay (resigned 09 May 2025)
- Elizabeth McCormack
- Gareth Munn
- Constance Siakpere (appointed May 2025)
- Laura Smith (appointed Deputy Chair, 01 January 2026)

No Trustee had any beneficial interest in any contract with the charity during the period, as confirmed by an annual review of the Tree of Hope business interests register. No Trustee has exceeded a nine-year term. Trustees have a role description, and we review the Board's skills mix when a Trustee vacancy arises, or at least every 18 months.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2025 was eight.

Trustee Recruitment and Onboarding

Tree of Hope is committed to appointing a Board of Trustees that reflects a blend of skills, experience and backgrounds to guide the charity effectively. Vacancies are advertised through multiple channels, including sector-specific job boards, LinkedIn and other social media platforms, to reach a diverse candidate pool.

Candidates are invited to apply with a CV and a cover letter outlining their motivation and how their skills align with Tree of Hope's mission and goals. Shortlisted candidates are interviewed by a small panel, typically comprising the Chair, a Trustee and the CEO. We place emphasis on attracting individuals who contribute diversity of thought and support innovation within the Board.



Potential Trustees are evaluated on their ability to:

- Provide strategic oversight and guidance to the charity's operations
- Uphold the principles of equity, diversity and inclusion in decision-making
- Engage with and support the charity's fundraising and operational goals
- Provide mentorship and guidance to the management team and staff

Once appointed, new Trustees complete a comprehensive induction process to familiarise them with Tree of Hope's strategic objectives and day-to-day operations. This includes:

- An induction pack containing key information, such as recent financial statements, minutes from previous Board meetings, strategic plans and reports
- Meetings with key staff, including the Chief Executive and heads of major departments, to build understanding of the charity's projects, operational challenges and successes
- Training on key areas such as governance, legal compliance and financial management relevant to Trustee responsibilities

Term and Evaluation

Trustees hold office for an initial term of three years, which may be extended for up to two additional terms, subject to a maximum of nine years, to ensure fresh ideas and perspectives within the Board. Trustee performance is reviewed annually, considering attendance, contribution to discussions, and involvement in committees or specific projects. This helps ensure Trustees remain engaged and effective in their roles.

CEO Appointment and Accountability

The Board of Trustees is responsible for appointing the Chief Executive Officer, who is accountable for the day-to-day management of the charity.

The CEO's performance is reviewed annually by the Board to ensure alignment with the charity's strategic goals and effective management of resources. This relationship is central to Tree of Hope's success, ensuring the charity remains focused on its mission to support families and children needing access to healthcare and treatment.

Charity Governance Code

The Board has full and careful regard to the Charity Governance Code and uses the Code as its principal benchmark. The Board is committed to continuous improvement, development, and compliance with the Code and its principles.

Pay of Senior Staff

The Board of Trustees and the Chief Executive comprise the key management personnel responsible for directing, controlling and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration during the year. Details of Trustees' expenses and related party transactions are disclosed in Notes two and 18 to the accounts.

The pay of the Chief Executive and all staff is reviewed annually and is normally increased in line with average earnings to reflect a cost-of-living adjustment. Given the nature of the charity, the Trustees benchmark pay against comparable roles in similar charities. The remuneration benchmark is the mid-point of the range paid for similar roles in charities of a similar size. A 5% increase was awarded to staff on 01 October 2024.



Decision Making

The Tree of Hope Board met four times during the financial year, supported by three sub-committees. Matters arising at Board meetings are decided by a majority vote where agreement cannot be reached. In the case of an equality of votes, the Chair has a second or casting vote. Any changes to the Articles of Association must also be approved by the Trustees.

The Board is supported by the following sub-committees:

Medical Committee

The Medical Committee reviews historical cases, including longer-term outcomes and impacts of treatment, as well as new procedures and conditions presented to the charity. The charity takes advice from committee members, including medically trained professionals and researchers, as well as input from specialist charities in relevant areas. The committee meets three times a year.

Finance Committee

The Finance Committee ensures the financial integrity and strategic fiscal management of Tree of Hope. It oversees budgeting, financial planning, investments and property management to safeguard assets and strengthen financial sustainability. The committee also monitors the risk register and makes recommendations to the wider Board. The committee meets four times a year.

Fundraising, Marketing and Communications Committee

The Fundraising and MarComms Committee develops and oversees strategies to enhance the visibility and impact of Tree of Hope. It focuses on fundraising initiatives, effective marketing campaigns and communications that align with the charity's mission. The committee meets four times a year.

Digital Working Group

In August 2025 we established a new Digital Working Group, bringing together staff and our newly appointed digital-focused Trustee to improve Tree of Hope's digital capabilities in a structured and strategic way.

The group's focus is on moving beyond reactive problem-solving to build strong digital foundations that directly support our strategic priorities, including operational efficiency, accessibility and better support for families and fundraisers. Early priorities have included a review of our current systems and platforms, a digital maturity assessment, progress on the Family Support Hub and work to improve data literacy across the organisation.



Risk Management

Tree of Hope is committed to maintaining a comprehensive risk management framework to identify, assess and manage risks in order to safeguard its mission and operations.

The charity maintains a risk register covering the major strategic, funding and operational risks facing the organisation. The register uses a scoring matrix based on likelihood and impact to prioritise risks appropriately. It is reviewed regularly by both the Management Team and the Board to ensure it remains current and comprehensive.

Our assessment focuses on risks that, while not necessarily highly probable, could have a significant impact if they occurred. Key risks identified include:

- **Safeguarding policies and practices:** We remain vigilant in ensuring our safeguarding policies are robust, particularly where families may explore untried or untested treatments. We continuously review our processes, provide clear guidance and work closely with families to support informed decision-making while prioritising the safety and wellbeing of children.
- **Economic climate and financial sustainability:** The uncertain economic landscape presents challenges in sustaining and growing the charity, particularly in securing unrestricted and designated funds. We are addressing this through our three-year strategy, Bridging the Gap, and by closely monitoring progress through regular reviews, adapting as needed.

- **Cyber security and data protection:** As we increasingly rely on digital systems for fundraising, family support and operations, we take proactive steps to strengthen cybersecurity. We ensure compliance with GDPR and data protection regulations, regularly review security protocols and invest in staff training to protect sensitive information and maintain trust.
- **Staffing, capacity and wellbeing:** As demand grows, we actively manage team capacity to ensure we continue delivering our mission effectively. We prioritise staff wellbeing, maintain balanced workloads and invest in professional development to sustain impact and retain key talent.

The reserves policy set out in the Financial Review section is intended to protect the charity from fluctuations in income or short-term reductions in unrestricted funding. Given the Trustees' continued desire to reduce ongoing liabilities, reserves remain below targeted levels. We will continue to focus on reducing liabilities while ensuring we retain reserves to respond to unforeseen events.



Fundraising Regulation and Compliance

Tree of Hope complies with sector best practice. We monitor and manage fundraising regulation and compliance through training, internal processes, internal audits and quarterly management reporting. This includes the collection and use of personal data, frequency of contact, identifying and supporting vulnerable people, and meeting regulatory requirements.

We are registered with the Fundraising Regulator. Each year, members of the fundraising team attend regulation and compliance training, including guidance on identifying and supporting vulnerable people.

All colleagues are held accountable to our Supporter Promise and organisational behaviour framework.

There were 24 fundraising complaints during the year, all relating to clothing collections undertaken by our partners SOS Clothing. There are no open complaints and all were dealt with to the satisfaction of the regulator. The charity has complied with all regulator guidelines relating to clothing collections.

Safeguarding

Tree of Hope is committed to ensuring the safety and wellbeing of the children and families we support. Our safeguarding policies are robust, regularly reviewed and aligned with current legislation and best practice. All staff and volunteers receive mandatory safeguarding training to equip them with the knowledge and confidence to recognise and respond to concerns appropriately. Clear reporting mechanisms are in place to enable swift and effective responses, and we maintain a culture where safeguarding is everyone's responsibility.

In 2024/25 we strengthened our safeguarding arrangements in several important ways. We introduced a new safeguarding policy, reviewed and updated to reflect current guidance and the evolving nature of our work with families. We also introduced a clearer reporting structure and improved record keeping, ensuring that concerns are documented consistently and responded to in a proportionate and timely way.

A particular focus has been on supporting families who are struggling with their own mental health and emotional wellbeing alongside their child's healthcare journey. We recognise that the families who come to us are often under enormous pressure, and that safeguarding goes beyond the child to include the wider family unit. Our improved processes help us identify when a family may need additional support and ensure we respond in a way that is sensitive, appropriate and joined up. Looking ahead, we will continue to strengthen our safeguarding arrangements, including enhancing our digital safety resources and using feedback from families and staff to refine our practices further.



Equality, Diversity and Inclusion

Tree of Hope is committed to creating an inclusive, diverse and equitable environment where every child, young person, family member, staff member, volunteer and supporter feels valued, respected and heard.

We recognise that families facing healthcare challenges come from diverse backgrounds and communities, and we are dedicated to ensuring our services are accessible, responsive and culturally sensitive. Our commitment to EDI is embedded in everything we do, from the support we provide to families, to the way we work with partners and engage with the wider community.

In 2024/25 we took concrete steps to improve our reach and accessibility. A key objective of our Bridging The Gap strategy is to ensure that fundraising is an option for more families, particularly those from underserved communities and outside London and the South East. In Year One, 59% of newly onboarded families came from outside London and the South East, ahead of our 55% target. 14% of onboarded families came from global majority backgrounds, an area we are actively working to improve through targeted outreach, exhibition attendance and partnership development.

We also introduced our Outcomes Framework this year, which for the first time gives us consistent data on who we are reaching and who we are not, so we can make more informed decisions about where to focus our efforts.

To uphold our broader EDI commitment, we:

- Ensure equitable access to our services, regardless of background, financial situation or location, and listen to and amplify the voices of families, particularly those from underrepresented communities.
- Foster a workplace culture that embraces diversity, promotes inclusion and supports professional growth for all.
- Continuously review and improve our policies and practices to reflect best practice in EDI.
- Partner with organisations and funders who share our commitment to fairness, accessibility and representation.

We believe real change happens when everyone has the opportunity to thrive, and we will continue to champion inclusivity in all aspects of our work.



Financial Review

2024/25

Total income for the year was down on the prior year, reflecting the wider pressures facing the charitable sector. Demand for fundraising support and grant funding remains high, while income from some sources has become harder to sustain. Our strategy directly addresses the need to diversify and grow our income base over the three-year period, and the steps we are taking are set out throughout this report.

In the period to 30 September 2025, the charity had total income of £1,056,141 (2024: £1,306,274), comprising £962,450 from donations and grants, including campaign donations, donations received directly by Tree of Hope and grant funding. Further income was generated through other trading activities of £38,752, fundraising activities of £8,989 and investment income of £45,950.

Total expenditure was £1,552,015, with £1,460,753 on charitable activities. The charity made a deficit of £495,874 before considering gains and losses on the investment portfolio, comprising a reduction in restricted funds of £221,807 and a reduction in unrestricted funds of £274,067. The charity also experienced a net loss on its investment portfolio of £30,697 (2024: net gain of £312,888).

Understanding the 2025 deficit

The reported net deficit of £526,571 should be understood in the context of Tree of Hope's operating model. A significant proportion of expenditure in any year relates to campaign withdrawals, being payments made to support families' approved healthcare costs. These withdrawals may relate to funds raised and recognised as income in prior years, when campaigns were active, but spent when families are ready to proceed with treatment, equipment or adaptations.

For this reason, the statutory result does not on its own reflect the underlying performance of the charity's core operations. The Trustees monitor financial sustainability by focusing on the movement in unrestricted funds and the level of general reserves, alongside cash flow forecasts. In particular, the Trustees consider the timing differences between income received for campaigns and subsequent campaign withdrawals, which may take place in a different financial year.

Campaign funds are held within the charity's funds structure in a way that reflects both the intention to apply those funds to support relevant campaigns and the requirement to ensure Tree of Hope continues to operate for the wider public benefit. The Trustees keep this approach under review and ensure that all campaign-related payments are made in line with the charity's policies and governance processes.

As at 30 September 2025, Tree of Hope had total funds of £3,423,037 (2024: £3,949,608), of which £1,877,159 were unrestricted and £1,545,878 restricted. Unrestricted funds comprised general funds of £166,246 and designated funds of £1,710,913.

In response to the income reduction, we are actively diversifying our funding base. Our Partners in Hope corporate programme is generating income in Year Two, our trusts and foundations programme is being reviewed and strengthened, and we are reducing our reliance on one-off income. The Trustees are confident that the actions being taken will support the long-term financial sustainability of the charity.



Reserves Policy

The Trustees have established a reserves policy to meet the following objectives:

1. To comply with prudent accounting principles and the requirements of SORP.
2. To comply with donor requirements where those are specified.
3. To safeguard the long-term financial management and sustainability of the charity, with a view to achieving its charitable objectives.
4. To invest in strategic objectives.

Trustees review the level of reserves each year to ensure that they meet the objectives of this policy. This review is undertaken by the Finance Committee, with recommendations made to the Board of Trustees.

Restricted reserves

The Trustees' reserves policy does not cover restricted reserves, as these are defined by law. Restricted reserves are funds restricted by the donor for a particular purpose or project and may only be spent in accordance with those restrictions. This includes both donations and income arising on these funds.

Unrestricted reserves and free reserves

The remaining reserves are unrestricted reserves (otherwise referred to as general funds). These are not publicly stated as being designated for any purpose but appear in summary in the audited Balance Sheet.

Operating reserves are held to protect the charity's work from unforeseen falls in income or urgent unexpected expenditure (including any potential wind down), allowing an orderly response to the financial implications that might arise. This represents the minimum level of reserves the charity should hold to protect itself against unknown future risks and maintain long-term financial sustainability.

To manage risk, the charity's policy is to hold funds sufficient to cover:

- a) Six months' operating expenditure, defined as core expenditure to include salaries, IT support, bank charges, telephony costs and fundraising costs; and
- b) Any additional specific risks as required by the Finance Committee or Trustees to reflect future financial uncertainties.

At 30 September 2025, the charity held general funds of £166,246 and a designated Risk Reserve of £100,000, giving total reserves of £266,246 available for the purposes of the reserves policy. This was marginally below the Trustees' target reserves range of £270,000 to £280,000. The Trustees consider the reserves position to be broadly in line with the policy and continue to monitor reserve levels closely in light of the challenging fundraising environment and wider economic uncertainty. The Trustees remain focused on maintaining financial sustainability through careful financial management, diversification of income streams and the continued growth of unrestricted income.

Investment Policy

This was last reviewed in April 2023 and the Trustees agree it remains fit for purpose. The charity's assets can be invested widely and should be diversified by asset class, which may include cash, bonds, equities, property and any other asset deemed suitable by the charity. The Trustees plan to review our investment policy and fund managers in 2025.

- Tree of Hope seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the long-term reserves is to generate a return above inflation (CPI). Capital preservation is paramount. Currently, units are held as accumulation units within CCLA, so income generated is re-invested into the fund to raise the value of the investment.



- The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Should any property be sold, consideration should be given to investing in distribution units so that rental yield can be replaced by interest or dividend income from the fund's investments.

Attitude to investment risk

- Tree of Hope is reliant on fundraising and donations for its activities.
- The key risk to the long-term reserves is inflation, and the assets should be invested to mitigate this risk over the long term. The Trustees understand that this is likely to mean investment will be concentrated in one or more actively managed multi-asset common investment funds and that the capital value will fluctuate to a small degree.
- The short-term reserves are held to provide financial security and may be required at short notice. As such, capital volatility cannot be tolerated and investment of these assets should be focused on minimising this.

The charity is expected to exist in perpetuity and investments should be managed to meet the investment objective and ensure sustainability. The Trustees regularly review investment performance and take advice from investment experts and the charity's investment managers when needed. Trustees met with CCLA to review investment performance during the financial year on several occasions and were satisfied with their approach and performance to date, and they regularly discuss performance with other investment managers to ensure they have the best advice.



Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The Trustees 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.

As Trustees, we also confirm that we have made all necessary enquiries and taken such steps that we ought to, to ensure that we become aware of any relevant audit information and that we confirm that the charitable company's auditors have been made aware of such information.

On preparing this report, the Trustees have taken advantage of the small companies' exemption from preparing a strategic report.

Approved by the Trustees on **27 May 2026** and signed on their behalf by:



Sean Thompson
Chair



Independent Auditors' Report to the Members of Tree of Hope

We have audited the financial statements of Tree of Hope for the year-ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of its net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report (which incorporates the directors' report prepared for the purpose of company law).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 35, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to registered charities, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and other factors such as income tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to areas of improper revenue recognition and to manual accounting journals. Audit procedures performed by the engagement team included:

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to areas of improper revenue recognition and to manual accounting journals. Audit procedures performed by the engagement team included:

- Substantive testing to verify the inclusion of income in the correct accounting period and to test the recognition of year-end debtors in income;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing manual journals, in particular any unusual items; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.


Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Steve Harper (Senior Statutory Auditor)

For and on behalf of HaysMac LLP, Statutory Auditors

Date: 18 June 2026



Statement of Financial Activities

(incorporating an income and expenditure account)

For the year ended 30 September 2025

	Notes	Restricted Funds £	General and Designated Funds £	Total 2025 £	Total 2024 £
INCOME FROM:					
Donations & grants	3a	140,303	822,147	962,450	1,163,458
Other trading activities	3b		38,752	38,752	60,383
Fundraising activities	3c		8,989	8,989	35,893
Investments	4	45,950	-	45,950	46,540
TOTAL INCOME		186,253	869,888	1,056,141	1,306,274
EXPENDITURE ON:					
Costs of raising funds	5a	45,950	45,312	91,262	107,731
Charitable activities	5a	362,110	1,098,643	1,460,753	1,402,688
TOTAL EXPENDITURE		408,060	1,143,955	1,552,015	1,510,419
Net (expenditure)/income before investment gains/(losses)		(221,807)	(274,067)	(495,874)	(204,145)
Net (loss)/gain on investment properties	11	-	-	-	30,000
Net (loss)/gains on investments	12	(30,697)	-	(30,697)	312,888
Net (expenditure)/income		(252,504)	(274,067)	(526,571)	138,743
Transfers	16	(170,138)	170,138	-	-
NET MOVEMENT IN FUNDS	16	(422,642)	(103,929)	(526,571)	138,743
Funds at brought forward	16	1,968,520	1,981,088	3,949,608	3,810,865
Funds carried forward	16	1,545,878	1,877,159	3,423,037	3,949,608

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

A full comparative Statement of Financial Activities is included in Note 19.

General Funds, Designated Funds and the Strategic Reinvestment Funds represent the unrestricted funds of the charity.

The notes on pages 43 to 55 form part of these accounts.



Balance Sheet

For the year ended 30 September 2025

	Notes	30 September 2025 £	30 September 2024 £
FIXED ASSETS			
Tangible assets	10	4,013	6,297
Investment properties	11	1,375,000	1,375,000
Investments	12	2,096,462	2,632,159
		<u>3,475,475</u>	<u>4,013,456</u>
CURRENT ASSETS			
Debtors	13	42,959	48,650
Cash at bank and in hand		52,640	72,828
		<u>95,599</u>	<u>121,478</u>
CREDITORS: amounts falling due within one year	14	<u>(148,037)</u>	<u>(185,326)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(52,438)</u>	<u>(63,848)</u>
NET ASSETS		<u>3,423,037</u>	<u>3,949,608</u>
FUNDS			
Unrestricted funds – General Funds	16	166,246	130,000
Unrestricted funds – Designated Funds	16	1,710,913	1,851,088
		<u>1,877,159</u>	<u>1,981,088</u>
Unrestricted funds – Strategic Reinvestment Fund	16	–	–
Restricted funds	16	1,545,878	1,968,520
		<u>1,545,878</u>	<u>1,968,520</u>
TOTAL FUNDS		<u>3,423,037</u>	<u>3,949,608</u>

The financial statements were approved and authorised for issue by the Trustees on 27 May 2026 and were signed on their behalf by:



Sean Thompson – Chair
Director

The notes on pages 43 to 55 form part of these accounts.



Cash Flow Statement

For the year ended 30 September 2025

	Notes	2025 £	2024 £
Net cash (used in)/provided by operating activities	17	(568,853)	(238,148)
Cash flows from investing activities			
Investment income		45,950	46,540
Purchase of tangible fixed assets		-	-
Sale of investment property		-	50,000
Sale of investments		505,000	150,000
Cash provided by investing activities		550,950	246,540
Cash flows from investing activities			
Repayment of finance lease creditor		(2,285)	(2,285)
Cash provided by investing activities		(2,285)	(2,285)
(Decrease)/increase in cash and cash equivalents in the year		(20,188)	6,107
Cash and cash equivalents at the beginning of the year		72,828	66,721
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		52,640	72,828

Cash and cash equivalents comprise solely cash at bank and in hand for both the current and prior year.

The notes on pages 43 to 55 form part of these accounts.



Notes to the Financial Statements

For the year ended 30 September 2025

1. Accounting Policies

a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with 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) – Charities SORP (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tree of Hope meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern

In the year to 30 September 2025, the charity made a deficit before transfers of £274,067 on its unrestricted funds, and had a year-end cash balance of £52,640. Note 15 to the accounts illustrates the composition of the assets held in each fund and it is noted that a proportion of the restricted funds are held in illiquid assets. The accounts have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Charity has investments of £2,096,462 which it can liquidate if required. Forecast unrestricted income and expenditure and cash flow information has been prepared and considered by the Trustees. On the basis of the forecasts, the Trustees consider that the Charity will be able to meet its debts as they fall due and that there is no material uncertainty which could cast doubt on the ability of the Charity to continue as a going concern.

Critical accounting judgements and estimates

In preparing these financial statements, the trustees have made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The valuation of the charity's investment properties were revalued in the year on the basis of external professional advice.

c) Income

Voluntary income, investment income and interest on deposits are dealt with on a receivable basis. All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Income received under the Coronavirus Job Retention Scheme is accounted for in the period in which the associated salary payments are made to furloughed staff.



Notes to the Financial Statements

For the year ended 30 September 2025

d) Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Costs of generating funds: Includes costs associated with activities which are directly involved in generating income.

Charitable activities: Includes payment of grants to programmes and support costs apportioned as shown in Note 5a.

Grants applications are paid in accordance with approval by senior management.

Support costs: Includes costs associated with the day to day management of the charity. These costs cannot be directly associated to a particular activity of the business and accordingly are apportioned on the basis of time spent and shown in Note 5a. Governance costs, which include those costs associated with the governance of the charity, are included as a component of support costs.

e) Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation is charged on a straight line basis, with the following expected useful life:

Freehold property	50 years	50 years
Freehold building improvements		10 years
Furniture, fixtures and fittings		5 years
Computer equipment		5 years

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate that their recoverable value may be less than their carrying value.

f) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value

g) Investments

Investments are included in the Financial Statements at market value and associated unrealised gains and losses are shown in the Statement of Financial Activities. Realised gains are calculated by reference to disposal proceeds minus either the cost of the investment acquired in the year or prior year-end market value, and are separately disclosed in the Statement of Financial Activities. All income from investments is shown on an accrued basis and used for the furtherance of the charity's work. In line with the requirements of FRS 102, investments are held at bid price.

h) Investment Properties

The Investment Properties in accordance with the SORP are held at market value as deemed reasonable by the trustees. No depreciation is charged and movements in valuation are taken to the Statement of Financial Activities. Valuations are conducted as and when deemed appropriate by the trustees. As explained in note 11, there is one property which is currently being used by the charity as a functional fixed asset having been previously let to a commercial tenant. The property continues to be shown as an investment property on the basis of the long term rationale for owning the property.



Notes to the Financial Statements

For the year ended 30 September 2025

i) Foreign Currencies

Monetary assets and liabilities demonstrated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

j) Stocks

Stock is valued at the lower of cost and net realisable value. Cost is determined principally on the first in first out basis. Net realisable value is the expected price at which stock can be realised.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Lease Agreements

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

l) Company information

Tree of Hope is a company limited by guarantee, registered in England and Wales, and a charity registered in England and Wales and in Scotland. Its registered address is: Salford Terrace, 19–21 Quarry Hill Road, Tonbridge, Kent, TN9 2RN



Notes to the Financial Statements

For the year ended 30 September 2025

2. Net Expenditure

	2025 £	2024 £
This is stated after charging/crediting:		
Depreciation	2,285	2,285
Auditors' remuneration (inclusive of VAT):		
Audit	21,000	20,000
Other services	3,725	2,034
	<u>348</u>	<u>-</u>
Trustees' remuneration and reimbursed expenses	<u>348</u>	<u>-</u>

3. Income

	2025 £	2024 £
(a) Donations and grants		
Campaign donations	714,540	815,038
Contribution from campaigns to Tree of Hope	53,591	61,128
Donations directly received by Tree of Hope	177,909	219,655
Grant funding from the Rooney Foundation Fund	16,250	65,000
Challenge events	160	2,637
	<u>962,450</u>	<u>1,163,458</u>
(b) Other trading activities		
Profit share from sale of goods and services	35,893	60,383
(c) Income from fundraising activities		
Other income	8,989	35,893
All income was derived in the UK.	<u>8,989</u>	<u>35,893</u>

4. Investment Income

	2025 £	2024 £
Bank interest	450	1,040
Rental income from investment properties	45,500	45,500
	<u>45,950</u>	<u>46,540</u>



Notes to the Financial Statements

For the year ended 30 September 2025

5a. Expenditure

	Direct & Directly Allocated Costs £	Support Costs (note 6) £	Total 2025 £
Costs of raising funds	84,801	6,461	91,262
Charitable activities	1,303,699	157,054	1,460,753
	<u>1,388,500</u>	<u>163,515</u>	<u>1,552,015</u>

5b. Expenditure – 2024

	Direct & Directly Allocated Costs £	Support Costs (note 6) £	Total 2024 £
Costs of raising funds	102,529	5,202	107,731
Charitable activities	1,283,237	119,451	1,402,688
	<u>1,385,766</u>	<u>124,653</u>	<u>1,510,419</u>

6a. Support Costs

	Costs of raising funds £	Charitable Activities £	Total 2025 £
Finance and administration	3,933	60,466	64,399
Premises and equipment	2,188	33,633	35,821
Training and courses	200	3,083	3,283
Depreciation	140	2,145	2,285
Governance costs	-	57,727	57,727
	<u>6,461</u>	<u>157,054</u>	<u>163,515</u>

6b. Support Costs – 2024

	Costs of raising funds £	Charitable Activities £	Total 2024 £
Finance and administration	2,387	29,881	32,268
Premises and equipment	2,646	33,110	35,756
Training and courses	-	-	-
Depreciation	169	2,116	2,285
Governance costs	-	54,344	54,344
	<u>5,202</u>	<u>119,451</u>	<u>124,653</u>



Notes to the Financial Statements

For the year ended 30 September 2025

7. Charitable Expenditure

During the period the charitable company paid grants in relation to the provision of medical surgery, treatment, therapies and equipment. These grants were provided to the families of children for medical services, which would not otherwise have been available to those families. These expenses included the following:

	2025 £	2024 £
Children's medical costs	1,019,104	983,953
Rooney Project costs	36,650	43,702
UKH Grant	5,000	-
Unrestricted salary costs	235,583	239,975
Marketing costs	7,363	15,606
	<u>1,303,700</u>	<u>1,283,236</u>
Direct costs of charitable activities		
	1,303,700	1,283,236
Support costs (excluding governance costs)	99,326	65,108
Governance costs	57,727	54,344
	<u>1,460,753</u>	<u>1,402,688</u>

8. Staff Costs and Numbers

	2025 £	2024 £
Staff costs were as follows:		
Salaries and wages	295,128	325,226
Social security costs	28,976	28,793
Pension costs	8,830	7,422
Redundancy and termination payments	-	-
	<u>332,934</u>	<u>361,441</u>

One employee's total employee benefits (excluding employer pension contributions) fell within the £60,000-£70,000 banding. (2024: no employees earned over £60,000). The total remuneration of key management personnel in the year ended 30 September 2025 was £76,481 (2024: £62,058).

The average weekly number of employees during the year was as follows:

	2025 Average	2025 FTE
Raising voluntary income	2	1.7
Charitable activities	7	5.6
Governance	1	1.0
	<u>9</u>	<u>8.0</u>

In 2024 there were an average of 9 employees (raising voluntary income: 2, charitable activities: 6, governance: 1)



Notes to the Financial Statements

For the year ended 30 September 2025

9. Taxation

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

10. Tangible Fixed Assets

	Furniture Fixtures and Fittings £	Computer Equipment £	Total £
Cost			
At 1 October 2024	34,274	20,184	54,458
Additions	-	-	-
	34,274	20,184	54,458
At 30 September 2025	34,274	20,184	54,458
Depreciation			
At 1 October 2024	34,274	13,886	48,160
Charge for the year	-	2,285	2,285
	34,274	16,171	50,445
At 30 September 2025	34,274	16,171	50,445
Net Book Value			
At 30 September 2024	-	6,297	6,297
At 30 September 2025	-	4,013	4,013

All tangible fixed assets are used to fulfil the charity's objects.

11. Investment Properties

	2025 Funds £
Market value at 1 October 2024	1,375,000
Disposal of investments	-
Gain on revaluation in the year	-
	1,375,000
Market value at 30 September 2025	1,375,000

In December 2017, the charity ceased utilising the premises at Camden Road, Tunbridge Wells, which had a net book value of £226,776. A decision was made to rent the premises on the external property market. Therefore, the asset was transferred from tangible fixed assets to investment properties at its net book value at that date and has subsequently been revalued. The charity subsequently began to use the property as a functional fixed asset on a short term basis. Given the long term intentions for the property, it continues to be shown as an investment property. During the prior financial year, the Camden Road property was valued at £285,000 by Brackets, Chartered Surveyors. The remainder of the investment properties relate to the Long Barn, Crowborough, and Old Saw Mill, Crowborough, together with adjacent land, which were valued at £1,090,000 by Lambert and Foster. The Trustees have considered whether there have been any material changes in market conditions or property specific factors since these valuations were undertaken. Having reviewed available market evidence and information obtained through the ongoing management and sale of the properties, the Trustees are satisfied that there has been no material change in value as at 30 September 2025 and therefore no adjustment to the carrying values is required.



Notes to the Financial Statements

For the year ended 30 September 2025

12. Investments

	2025 Funds £
Market value at 1 October 2024	2,632,159
Disposal of investments	(505,000)
Gain on revaluation in the year	(30,697)
	<hr/>
Market value at 30 September 2025	2,096,462
	<hr/> <hr/>

The investments comprise of listed CCLA COIF Charities Investment Fund Accumulation Units.

13. Debtors

	2025 £	2024 £
Trade debtors	7,690	11,710
Prepayments	16,189	15,516
Accrued income	19,080	21,424
	<hr/>	<hr/>
	42,959	48,650
	<hr/> <hr/>	<hr/> <hr/>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	18,326	29,570
Accruals and deferred income	28,023	61,678
Other creditors	101,688	94,078
	<hr/>	<hr/>
	148,037	185,326
	<hr/> <hr/>	<hr/> <hr/>



Notes to the Financial Statements

For the year ended 30 September 2025

15. Net Assets by Fund

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2025 £
Fixed assets	-	4,013	-	-	4,013
Property	1,375,000	-	-	-	1,375,000
Other investments	175,262	166,395	1,754,805	-	2,096,462
Current assets	7,992	7,588	80,019	-	95,599
Current liabilities	(12,376)	(11,750)	(123,911)	-	(148,037)
NET ASSETS	1,545,878	166,246	1,710,913	-	3,423,037

Net Assets by Fund – 2024

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2025 £
Fixed assets	-	6,297	-	-	6,297
Property	1,375,000	-	-	-	1,375,000
Other investments	608,275	126,779	1,897,105	-	2,632,159
Current assets	28,073	5,851	87,554	-	121,478
Current liabilities	(42,828)	(8,927)	(133,571)	-	(185,326)
NET ASSETS	1,968,520	130,000	1,851,088	-	3,949,608



Notes to the Financial Statements

For the year ended 30 September 2025

16. Movement in Funds

	At 1 Oct 2024 £	Income £	Expenditure £	Net gains and losses on investments £	Transfers £	At 30 Sept 2025 £
Unrestricted funds						
General funds	130,000	274,401	(408,293)	-	170,138	166,246
Strategic Reinvestment Fund	-	-	-	-	-	-
Designated funds						
Children's funds	1,751,088	595,487	(735,662)	-	-	1,610,913
Risk reserve	100,000	-	-	-	-	100,000
Restricted funds						
Children's funds	1,948,120	165,003	(366,410)	(30,697)	(170,138)	1,545,878
Rooney Fund	20,400	16,250	(36,650)	-	-	-
UKH	-	5,000	(5,000)	-	-	-
Total funds	3,949,608	1,056,141	(1,552,015)	(30,697)	-	3,423,037

Movement in Funds – 2024

	At 1 Oct 2024 £	Income £	Expenditure £	Net gains and losses on investments £	Transfers £	At 30 Sept 2025 £
Unrestricted funds						
General funds	75,079	379,696	(442,998)	-	118,223	130,000
Strategic Reinvestment Fund	(93,220)	-	-	-	93,220	-
Designated funds						
Children's funds	1,797,723	681,010	(727,645)	-	-	1,751,088
Risk reserve	-	-	-	-	100,000	100,000
Restricted funds						
Children's funds	2,001,635	180,568	(296,074)	342,888	(280,897)	1,948,120
Rooney Fund	29,648	65,000	(43,702)	-	(30,546)	20,400
Total funds	3,810,865	1,306,274	(1,510,419)	342,888	-	3,949,608

Strategic reinvestment fund

The charity entered into a legal agreement by which they are able to loan from restricted funds to unrestricted funds on a temporary basis to cover the shortfall in unrestricted funds. This is shown as the strategic reinvestment fund which is a component of unrestricted funding. The loan was repaid in full during the year.

Designated fund

From 1 October 2016, new appeals have been classified within the accounts as designated funds. This is on the basis that whilst the funds are earmarked for specific campaigns, they can be used for the general purposes of the Charity. Designated funds included an additional reserve of £100,000 over and above the funds which have been earmarked for specific children.



Notes to the Financial Statements

For the year ended 30 September 2025

16. Movement in Funds (Continued)

Purpose of restricted funds

The children's funds are in relation to the provision of medical surgery, treatment, therapies and equipment for medical services, for the families of children, which would not otherwise have been available to those families.

Additional restricted funds were received this year in relation to funding from the Rooney Foundation Fund in relation to a Regional Family Support Officer based in the north of England.

Transfers

Transfers represent the following:

- Transfer of investment gains on the basis that the value of restricted funds is over and above that of the individual children's funds (see further detail below)
- Transfer from the Rooney Foundation Fund restricted fund to reimburse general funds for costs borne by unrestricted funds

Treatment of investment gains

Investments are split between funds in proportion to the value of the funds held. To ensure that funds held in the individual restricted funds are sufficiently covered by the balance, gains and losses are initially taken in full to the restricted funds. A transfer is then made to/from restricted funds to the extent required to ensure there are sufficient assets held against individual children's funds.

17. Reconciliation of Net Income to Net Cash Flow from Operating Activities

	2025 £	2024 £
Net income/(expenditure) for the year		
Add back depreciation charge	(526,571)	138,743
Deduct investment income shown in investing activities	2,285 (45,950)	2,285 (46,540)
Gain on investments	30,697	(342,888)
(Increase)/decrease in debtors	5,691	5,376
(Decrease)/increase in creditors	(35,005)	4,876
	<u>(568,853)</u>	<u>(238,148)</u>

18. Related Parties

During the year, one trustee made two unrestricted donations totalling £2,100 (2024: £nil). No conditions were attached to these donations. There were no other related party transactions that require disclosure in either the current or the preceding year.



Notes to the Financial Statements

For the year ended 30 September 2025

19. Comparative Statement of Financial Activities

		Restricted Funds £	General and Designated Funds £	Strategic Reinvestment Fund £	Total 2024 £	Total 2023 £
INCOME FROM:	Notes					
Donations & grants	3a	199,028	964,430	-	1,163,458	1,118,003
Other trading activities	3b	-	60,383	-	60,383	56,726
Fundraising activities	3c	-	35,893	-	35,893	14,079
Investments	4	46,540	-	-	46,540	77,526
TOTAL INCOME		245,568	1,060,706	-	1,306,274	1,266,334
EXPENDITURE ON:						
Costs of raising funds	5a	46,540	61,191	-	107,731	131,371
Charitable activities	5a	293,236	1,109,452	-	1,402,688	1,342,480
TOTAL EXPENDITURE		339,776	1,170,643	-	1,510,419	1,473,851
Net (expenditure)/income before investment gains/(losses)		(94,208)	(109,937)	-	(204,145)	(207,517)
Net (loss)/gain on investment properties	11	30,000	-	-	30,000	-
Net (loss)/gains on investments	12	312,888	-	-	312,888	111,279
Net (expenditure)/income		248,680	(109,937)	-	138,743	(96,238)
Transfers	16	(311,443)	218,223	93,220	-	-
NET MOVEMENT IN FUNDS	16	(62,763)	108,286	93,220	138,743	(96,238)
Funds at brought forward	16	2,031,283	1,872,802	(93,220)	3,810,865	3,907,103
Funds carried forward	16	1,968,520	1,981,088	-	3,949,608	3,810,865



Reference and Administrative Details

Status	The organisation is a charitable company limited by guarantee, incorporated on 20 August 2012. The corporation is registered as a charity in England, Wales and Scotland.
Governing Document	The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under these Articles of Association.
Company Number	08184807
Charity Number	1149254 (England) SCO42611 (Scotland)
Registered Office	10 Queen Street Place London EC4R 1AG
Trustees	Jason Bunce Charlotte Eberlein Elizabeth McCormack Gareth Munn Constance Siakpere Laura Smith (Deputy Chair) Sean Thompson (Chair)
Principal Staff	Becky Andrew – Chief Executive Officer
Bankers	Metro Bank, 4 Calverley Road, Royal Tunbridge Wells, TN1 2TB CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
Investment Managers	CCLA – COIF Charity Funds, 85 Queen Victoria Street, London, EC4V 4ET
Auditors	HaysMac LLP Chartered Accountants and Registered Auditors 10 Queen Street Place London EC4R 1AG





Thank You

To every family, donor, supporter, fundraiser, volunteer, healthcare professional and partner who has stood alongside us this year.

Registered Charity Number

1149254 (England)
SCO42611 (Scotland)

Contact

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