THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

England & Wales · Charity number 1114000

Details

Other names	THE JOSHUA TREE HOLIDAY HOUSE AND SUPPORT CENTRE FOR COURAGEOUS KIDS AND THEIR FAMILIES
Status	Registered
Legal form	Charitable company
Company number	05654487
Registered	2006-05-03
Register	View on the Charity Commission register

Contact

Address	The Joshua Tree Dalefords Lane Sandiway Northwich CW8 2GW
Phone	01606331858
Email	office@thejoshuatree.org.uk
Website	www.thejoshuatree.org.uk

Activities

Objects: THE RELIEF OF CHILDREN WITH LIFE THREATENING ILLNESSES AND THEIR FAMILIES AND FRIENDS, BY(A) THE PROVISION OF AN ENVIRONMENTALLY FRIENDLY AND ENERGY EFFICIENT HOLIDAY HOUSE, AND(B) THE PROVISION OF A SUPPORT CENTRE TO HELP THOSE WHO HAVE BEEN AFFECTED BY A CHILD WITH A LIFE THREATENING ILLNESS.

Activities: To build a holiday house and support centre to allow families who have a child with a life threatening illness to enjoy a free holiday

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,092,575	£1,017,811	£1,894,058	22
2024-03-31	£787,962	£724,791	£1,814,293	17
2023-03-31	£826,823	£599,654	£1,751,122	15
2022-03-31	£609,502	£442,479	£1,523,953	14
2021-03-31	£496,381	£409,634	-	-

Trustees

Name	Role	Appointed
Deborah Jones		2023-07-01
Dr Michael Carter		2024-06-27
Dr Susan Gilby		2022-03-31
Jonathan Kidd		2024-06-27
Katie Walton		2024-09-26
Nerys Price-Jones		2022-03-31
Pauline Byrne		2022-03-31
Tonia Ball		2019-04-26
Tracey Harrison		2019-04-26

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

England & Wales - Charity number 1114000

Accounts

Registered number: 05654487
Charity number: 1114000

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
(A company limited by guarantee)

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Andy Seferta, Chair Tonia Ball, Trustee Dr Susan Gilby, Trustee Deborah Jones, Trustee Pauline Byrne, Trustee Dr John Archer, Trustee Tracey Harrison, Trustee Nerys Price-Jones, Trustee Katie Walton, Trustee (appointed 26 September 2024) Dr Michael Carter, Trustee (appointed 27 June 2024) Jonathan Kidd, Trustee (appointed 27 June 2024) Phil Gray (appointed 26 September 2024, resigned 13 March 2025)
Company registered number	05654487
Charity registered number	1114000
Registered office	Dalefords Lane Sandiway Northwich Cheshire CW8 2GW
Company secretary	David Perrin
Chief executive officer	Richard Driffield
Independent auditors	WR Partners Chartered Accountants Drake House Gadbrook Park Northwich Cheshire CW9 7RA

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the The Joshua Tree - Supporting Families Affected By Childhood Cancers for the year 1 April 2024 to 31 March 2025.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

Objects and principal activities are: The relief of children with life threatening illnesses and their families and friends, by the provision of an environmentally friendly and energy efficient holiday house, and the provision of a support centre to help those who have been affected by a child with a life-threatening illness.

From April 2024 to March 2025, our focus has been on expanding our family support services to meet the needs of a growing number of families, increasing income through new and diverse funding sources, and strengthening our internal infrastructure, particularly our financial systems, in preparation for future growth. As our current three-year strategy comes to an end in March 2026, a key priority for 2025 will be developing our next strategic plan.

Our existing strategy is built around three core goals:

- Understanding our impact
- Achieving sustainable growth
- Supporting more families

Public benefit

In setting our objectives the trustees have carefully considered the Charity Commission's general guidance on public benefit.

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

Family Support Service
This financial year, demand for our Family Support Service has continued to grow. To date, we have supported over 690 families, including 140 new referrals in the past year. We are currently working with 396 active families, representing more than 1,500 individuals.

We provide bespoke support to families across Cheshire, the North-West of England, and North Wales, and are increasingly receiving national referrals from Shropshire, The Midlands and Greater London.

To meet this rising demand, we have expanded the Family Support team and restructured roles within the service, including the introduction of new Team Leader positions in Cheshire and North Wales.

In September 2024, we further strengthened our presence in North Wales by opening the North Wales Hub a dedicated centre that offers a base for our team, counselling and therapy rooms, and a main space for service delivery.

Outreach Vehicle
In March 2025, we Joshua Tree launched our unique and fully equipped outreach vehicle, made possible through funding from The Moulding Foundation. This mobile support hub is designed to take our services directly into communities, ensuring families who face barriers to travel can still receive the vital emotional and practical care they need. Impact With therapy spaces and activity resources onboard, our trained Family Support Team uses the vehicle to deliver one to one emotional support sessions, therapeutic interventions, and sibling-focused activities in hard-to-reach locations. This has transformed the way we support families living rurally or dealing with complex logistical challenges, significantly reducing isolation and expanding access to our services into new areas.

Delivery
Our team delivers a broad range of services from our two centre's in Cheshire and North Wales, in the community outreach services and digital support online. The activities are provided in both groups and via one to one support. The delivery method depends on the event and the support required.

These improve the emotional health and wellbeing of all family members and include:

Emotional Support: Our family support workers provide a listening ear to help families navigate the emotional challenges of childhood cancer. We look to gift you our time undivided attention and opportunity to talk about whatever is on your mind.

- Practical Support: We assist families with navigating healthcare systems accessing other services and managing day-to-day challenges such as school reintegration.
- Therapeutic Activities: From counselling to art and music therapy mindfulness and relaxation sessions personal training we offer therapeutic outlets designed to support emotional and mental well-being.
- Sibling Support: Recognising the impact on siblings we provide dedicated programs Workshops and fun activities to ensure they feel supported and included.
- Educational Workshops: We host workshops for parents and carers on topics like coping strategies self-care and effective communication within the family.
- Activities and Events: We organise family days seasonal events and activities designed to bring joy and create positive memories for the entire family.

Research Work
In June 2024, it was confirmed that we have been successful in our joint application to Northwest Cancer Research to conduct a two-year research project. This project aims to work with children and young people with a cancer diagnosis (aged 5-25), their siblings, parents, wider family members and professionals to develop clear

Objectives and activities (continued)

evidence-based models of the types of support offered to families throughout the cancer journey. This collaboration with Edge Hill University and Professionals from Alder Hey, The Christie and shared care hospitals is a fantastic opportunity, not only for us as a charity, but for the families to get their voices heard on such an important topic

c. Operational update

A key focus for this year has been developing our infrastructure and internal structures of the charity. We have updated key systems, such as SharePoint, and Salesforce, to ensure they are effective and utilised fully. We continue to refine and update our policies and procedures and have introduced processes to ensure they are fit for purpose, and we now fully utilise our Breathe HR system.

We have made big strides with our finance systems and will have a new SAGE Intacct System set up from April 2025. We have also fully updated our financial processes and improved our internal reporting systems.

Staff health and wellbeing remain key focuses, and we continue to deliver weekly communications meetings and quarterly whole-team meetings. Staff across all areas of the charity have also accessed a range of training to support their job roles. This includes Level 2 Safeguarding training, with enhanced higher levels in place for key staff.

d. Income

Fundraising income

This year has been hugely successful for Income Generation, with significant progress made in diversifying our income streams and securing additional funding from new sources.

We continued to secure multi-year funding through trusts and grants, while also seeing strong growth in individual giving. Many supporters took on personal challenges, organised fundraising events, and made donations in memory of loved ones.

Our Joshua Tree-led events, such as the Annual Charity Golf Day and Ladies Lunch, remained popular and well-attended. A standout moment was in February 2025, when 10 dedicated supporters completed a three-day Arctic Trek in Finland to raise vital funds.

We also benefited from several "in aid of" events organised by external groups, and corporate donations continued to grow steadily

Income Generation Advisory Group

We have continued to develop our Income Generation Advisory Board. This group of individuals comes together to help raise income and the profile of the charity. We now have 12 active group members, and we plan to evolve this group further over the coming year.

An overview of our restricted income can be found on pages 30 to 32.

Objectives and activities (continued)

Trusts & Grant Income

The National Lottery has continued to provide invaluable support for our work, and in 2024 we commenced a three-year partnership project with Petty Pool. We also established new three-year partnerships with the RWE Foundation and BBC Children in Need.

In addition, we received further support from The Eric Wright Charitable Trust and a number of other valued funders.

In Wales, we successfully secured additional grant funding through the Gwynt y Môr Fund, the Neumark Foundation, and National Lottery Wales.

e. Code of Fundraising Practice

Fundraising events held on behalf of the charity are adhered to by a set of guidelines prepared by the charity to ensure a professional approach is adopted and committed to the Fundraising Regulator's Code of Fundraising Practice, meaning that all fundraising activities will always be legal, open, honest, and respectful.

Fundraising activities that we are aware of are always considered before providing the fundraising equipment to help with the event and promote the charity's brand. Fundraising activities carried out on a fundraising platform that we are notified of are monitored by the fundraising team. We have not received any complaints regarding any Joshua Tree fundraising events or activities.

We ask all fundraisers to assume that a person has the mental capacity to donate, however, if a fundraiser knows or has reasonable grounds for believing that an individual lacks capacity to make a decision to donate, a donation must not be taken. A donation given by someone who lacked capacity at the time of donating must be returned.

f. Reserves Policy

The charity will aim to hold reserved funds equal to between six and twelve months of forecast expenditure, less secured income. Our year-end reserves equate to 8 months of forecast expenditure. Looking ahead, we will continue to build and maintain reserves at an appropriate level to support future growth and ensure the charity's sustainability in the coming year.

g. Transactions and Financial Position

The Statement of Financial Activities shows pre fund transfers net incoming resources for the year of a revenue nature of £50,755 (2024: £89,160). £50,755 represents an unrestricted funds surplus. The fixed asset restricted fund shows an in year deficit of £24,009 before transfers of £5,000 from this fund into revenue reserves to fund the cost of vehicle insurance for the year. The total revenue unrestricted reserves at the year end stands at £659,758 (2024: £604,003). Included in this figure is £200,000 (2024: £200,000) which has been designated to fund the future development of the Family Support Team. The remaining balance of £459,758 represents free unrestricted reserves. The value of restricted revenue funds at 31 March 2025 is £Nil (2024: £3,000).

The balance on the fixed asset restricted funds at 31 March 2025 was £1,234,300 which includes cash of £4,885 available to fund future capital expenditure. The fixed asset fund balance at 31 March 2024 was £1,212,290.

Objectives and activities (continued)

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Investment Policy

Any surplus funds in the near future will be used to invest in expanding our Family Support service.

h. Risk Management

Management of risk is considered at trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review.

A comprehensive Delegation of Authority process forms the backbone of our system of internal control, supporting the authorisation of transactions, monitored by the Governance & Compliance Committee, with any exceptions or waivers reported to the board of trustees.

i. Plans for future periods

Looking ahead, a key priority for 2025 will be the development of our next strategic plan, as our current three-year strategy concludes in March 2026. Launched in March 2024, our existing strategy focuses on three core areas: demonstrating our impact, securing sustainable growth, and supporting more families.

Progress against these priorities will be reviewed and reported annually, with a significant milestone being our 20th anniversary in 2026.

In addition, The Joshua Tree has been chosen by Children in Need and DIY SOS for their 2026 project. In November 2026, our support centre facilities will be expanded as part of this transformational initiative. This development will not only enhance the services we can provide to families but will also shine a national spotlight on our work, raising greater awareness of the difference we make

As we approach this landmark year, we are committed to building on our achievements, deepening our understanding of the difference we make, and ensuring we are equipped to meet the growing and changing needs of the families we support.

Financial review

a. Financial review

The income generated in the year has allowed us to build our level of reserves and to initiate an increase in our service provision, with Family Support delivery staff levels also being raised further this year.

Structure, governance and management

a. Nature of Governing Documents and Constitution of the Charity

The organisation is a charitable company limited by guarantee, incorporated on 14th December 2005 and registered as a charity on 3rd May 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

b. Statement on compliance with the Charity Governance Code 2020

The trustees are pleased to confirm that following a continued focus on good governance practice, The Joshua Tree has been compliant with the Charity Governance Code 2020 provisions for most of the reporting period. We reported last year that changes to the trustee body meant that we started the year fully compliant with provision 5.7.3 but that towards the end of the reporting period we would once again be reporting non-compliance in that our Chair of Trustees has served for a period more than 9 years. Longer-term plans for recruitment and development of trustees remain in place, including an exit strategy for those longer serving board members over the next 12 months. The current chair will step down from the board in October 2025 and we have confirmed the appointment of a new Chair to take up the role in October 2025. We believe that this is a measured response and in the best interests of the charity and are confident that in the short to medium term this does not present any risk to board independence but strikes the balance between refreshing of the board and continuity. Of course, the trustee board recognises that good governance is a dynamic process and through oversight by one of its standing committees, continues to keep this and all aspects of governance under careful review and to push for continuous improvement.

c. Reference and Administrative Information

Charity Name: The Joshua Tree - Supporting Families Affected by Childhood Cancers
Charity Registration Number: 1114000
Company Registration Number: 05654487
Registered Office: Dalefords Lane, Sandiway, Cheshire, CW8 2GW
Operational Address: Dalefords Lane, Sandiway, Cheshire, CW8 2GW

d. Organisational Structure

As at 31 March 2025, the board of directors had 11 full Trustees who meet 4 times a year as a whole board to discuss the charity's achievements and consider plans for the period ahead. Trustee sub-committees cover the areas of:

- Governance & Compliance
- Family Support Services
- Nominations & Remuneration
- Finance & Income Generation

Structure, governance and management (continued)

e. Staffing

The charity employs 22 members of staff, 13 of whom work part-time, and have a dedicated team of volunteers (approximately 70) who play a varied and valuable role.

Key Senior staff

CEO: Richard Driffield
Head of Family Support: Danielle Percival
Head of Operations: David Perrin

f. Bankers

HSBC, 19 High Street, Northwich, Cheshire, CW9 5BZ

g. Related Parties

None of the trustees receive remuneration or other benefits from their work as trustees. Any connection between a trustee or senior manager with an organisation involved in transactions with the charitable company must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Andy Seferta
(Chair of Trustees)
Date: 25 September 2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

Opinion

We have audited the financial statements of The Joshua Tree - Supporting Families Affected By Childhood Cancers (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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 other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006), the Charities Act, SORP, the relevant tax compliance regulations, employment law, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes to identify any recorded instances of irregularity or non-compliance that might have a material impact on the financial statements.

We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

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 Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



WR Partners

Chartered Accountants
Statutory Auditors

Drake House

Gadbrook Park

Northwich

Cheshire

CW9 7RA

26 September 2025

WR Partners are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	4	**309,924**	**78,447**	**388,371**	*318,130*
Charitable activities:	5				
Core activities		**38,387**	**442,923**	**481,310**	*300,204*
Other income		**878**	**-**	**878**	*2,798*
Other trading activities:	6				
Fundraising		**208,223**	**-**	**208,223**	*162,379*
Investments	7	**13,793**	**-**	**13,793**	*9,451*
Total income		**571,205**	**521,370**	**1,092,575**	*792,962*
Expenditure on:					
Raising funds	8	**167,376**	**-**	**167,376**	*170,157*
Charitable activities	9	**353,074**	**497,361**	**850,435**	*554,634*
Total expenditure		**520,450**	**497,361**	**1,017,811**	*724,791*
Net income		**50,755**	**24,009**	**74,764**	*68,171*
Transfers between funds	19	**5,000**	**(5,000)**	**-**	*-*
Net movement in funds		**55,755**	**19,009**	**74,764**	*68,171*
Reconciliation of funds:					
Total funds brought forward		**604,003**	**1,215,290**	**1,819,293**	*1,751,122*
Net movement in funds		**55,755**	**19,009**	**74,764**	*68,171*
Total funds carried forward		**659,758**	**1,234,299**	**1,894,057**	*1,819,293*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 37 form part of these financial statements.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
(A company limited by guarantee)
REGISTERED NUMBER: 05654487

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	14		1,229,415		1,185,528
			1,229,415		1,185,528
Current assets					
Debtors	15	20,161		3,104	
Cash at bank and in hand		763,256		705,484	
		783,417		708,588	
Current liabilities					
Creditors: amounts falling due within one year	16	(118,774)		(74,823)	
Net current assets			664,643		633,765
Total assets less current liabilities			1,894,058		1,819,293
Net assets excluding pension asset			1,894,058		1,819,293
Total net assets			1,894,058		1,819,293
Charity funds					
Restricted funds:					
Restricted funds	19	-		3,000	
Fixed assets restricted fund	19	1,234,300		1,212,290	
Total restricted funds	19		1,234,300		1,215,290
Unrestricted funds	19		659,758		604,003
Total funds			1,894,058		1,819,293

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 25 September 2025 and signed on their behalf by:



Andy Seferta
(Chair of Trustees)

The notes on pages 18 to 37 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**139,302**	*155,600*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(95,323)**	*(3,700)*
Investment income received	**13,793**	*9,451*
Net cash (used in)/provided by investing activities	**(81,530)**	**5,751**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**57,772**	**161,351**
Cash and cash equivalents at the beginning of the year	**705,484**	*544,133*
Cash and cash equivalents at the end of the year	**763,256**	*705,484*

The notes on pages 18 to 37 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Charity information

The Joshua Tree - Supporting Families Affected by Childhood Cancers is a private company limited by guarantee incorporated in England and Wales. The registered office is Dalefords Lane, Sandiway, Cheshire, CW8 2GW.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The Joshua Tree - Supporting Families Affected By Childhood Cancers 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.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees In furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

• Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

• Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. Accounting policies (continued)

2.5 Income

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.6 Tangible fixed assets and depreciation

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Land Nil, Buildings 2.5% on cost
Motor vehicles	- 25% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% before 2022, 33% post 2022 on cost

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Cash and cash equivalents

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

2. Accounting policies (continued)

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised Immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3. Critical accounting estimates and areas of judgment

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted fixed assets fund 2025 £	Total funds 2025 £
Donations & Gifts	270,574	78,447	**349,021**
Gifts & donations from organisations	39,350	-	**39,350**
	309,924	78,447	**388,371**

	Unrestricted funds 2024 £	*Restricted fixed assets funds 2024 £*	*Total funds 2024 £*
Donations & Gifts	*278,609*	*5,000*	*283,609*
Gifts & donations from organisations	*34,521*	-	*34,521*
	313,130	*5,000*	*318,130*

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Grant income - core activities	38,387	442,923	**481,310**
Website sales	878	-	**878**
	39,265	442,923	**482,188**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Grant income - core activities	*46,941*	*253,263*	*300,204*
Website sales	*2,798*	-	*2,798*
	49,739	*253,263*	*303,002*

6. Fundraising

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Fundraising	208,223	**208,223**	*162,379*

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Interest receivable	13,793	**13,793**	*9,451*

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staging fundraising events	66,443	**66,443**	*67,085*
Fundraising agents	21,549	**21,549**	*21,849*
Fundraising trading expenses - wages and salaries	79,384	**79,384**	*81,223*
	167,376	**167,376**	*170,157*

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Service provision	353,074	497,361	**850,435**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total 2024 £*
Service provision	*216,119*	*338,515*	*554,634*

10. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Service provision	574,372	276,063	**850,435**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*Total funds 2024 £*
Service provision	*416,828*	*137,806*	*554,634*

Analysis of direct costs

	Total funds 2025 £	*Total funds 2024 £*
Staff costs	**384,176**	*290,764*
Depreciation	**51,437**	*47,751*
Training	**2,683**	*3,522*
Other costs	**59,645**	*25,336*
Sessional counselling	**53,773**	*33,800*
HWB rent	**15,660**	*6,000*
Evaluation service	**916**	*732*
Travel expenses	**6,082**	*8,923*
	574,372	*416,828*

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	*Total funds 2024 £*
Staff costs	**99,868**	*82,722*
Property costs	**74,916**	*14,872*
Office costs	**31,828**	*18,848*
Insurance expense	**7,255**	*6,010*
Bank charges	**199**	*301*
Other	**2,725**	*3,971*
Accountancy	**3,414**	*8,482*
Travel expenses	**4,144**	-
Training	**5,212**	-
Legal and Professional	**10,439**	-
IT Maintenance	**25,763**	-
Governance costs - Independent examiner	**-**	*2,600*
Governance costs - Auditors' remuneration	**10,300**	-
	276,063	*137,806*

11. Staff costs

	2025 £	*2024 £*
Wages and salaries	**506,818**	*414,009*
Social security costs	**45,986**	*32,319*
Contribution to defined contribution pension schemes	**10,625**	*8,381*
	563,429	*454,709*

11. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Family Support	13	10
Income Generation	2	3
Business Office	3	4
SLT	4	-
	22	17

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises of the Chief Executive Officer, Head of Operations and the Head of Family Support. The total employment benefits of the key management personnel of the charity was £148,000 (2024: £143,608).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

13. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2024	**1,233,656**	**-**	**112,353**	**32,963**	**1,378,972**
Additions	**15,236**	**73,446**	**3,325**	**3,316**	**95,323**
At 31 March 2025	**1,248,892**	**73,446**	**115,678**	**36,279**	**1,474,295**
Depreciation					
At 1 April 2024	**112,537**	**-**	**54,576**	**26,331**	**193,444**
Charge for the year	**28,378**	**6,826**	**11,390**	**4,843**	**51,437**
At 31 March 2025	**140,915**	**6,826**	**65,966**	**31,174**	**244,881**
Net book value					
At 31 March 2025	**1,107,977**	**66,620**	**49,712**	**5,105**	**1,229,414**
At 31 March 2024	*1,121,119*	*-*	*57,777*	*6,632*	*1,185,528*

15. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**876**	*426*
Prepayments and accrued income	**19,285**	*2,678*
	20,161	*3,104*

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	**11,123**	*8,221*
Other creditors	**2,074**	*1,675*
Deferred restricted grant funds	**105,577**	*64,927*
	118,774	*74,823*

	2025 £	2024 £
Other deferred income	**91,900**	*62,324*

Deferred income included in the financial statements Is as follows:

Funding for future capital projects £0 (2024: £0). Revenue funding for future salary costs of £91,900 (2024: £54,151) and other donations to be used in future periods £0 (2024: £8,173).

During the year £62,324 of the deferred income brought forward was released to income and £91,900 of incoming resources was deferred.

17. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	**19,243**	-
Later than 1 year and not later than 5 years	**48,333**	-
	67,576	-

18. Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £10,625 (2024: £8,381).

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Designated Funds	200,000	-	-	-	200,000
General funds					
Unrestricted funds	404,003	571,205	(520,450)	5,000	459,758
Total Unrestricted funds	604,003	571,205	(520,450)	5,000	659,758
Restricted funds					
Zacs Fund	3,000	-	(3,000)	-	-
Marjory Boddy	-	10,000	(10,000)	-	-
Eric Wright Charitable Trust	-	21,000	(21,000)	-	-
Clocaenog	-	13,775	(13,775)	-	-
Morgan Foundation	-	12,500	(12,500)	-	-
Neumark Foundation	-	17,502	(17,502)	-	-
Lottery Wales	-	29,032	(29,032)	-	-
Gwynt Y Mor	-	41,965	(41,965)	-	-
National Lottery - Reaching communities	-	151,595	(151,595)	-	-
St James Court	-	17,000	(17,000)	-	-
CVSC	-	24,905	(24,905)	-	-
RWE	-	79,996	(79,996)	-	-
Other	-	23,653	(23,653)	-	-
	3,000	442,923	(445,923)	-	-

19. Statement of funds (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Fixed assets restricted fund					
Fixed assets	1,212,290	78,447	(51,437)	(5,000)	1,234,300
Total Restricted funds	1,215,290	521,370	(497,360)	(5,000)	1,234,300
Total of funds	1,819,293	1,092,575	(1,017,810)	-	1,894,058

19. **Statement of funds (continued)**

The purpose of the restricted funds is as follows:

Steve Morgan Foundation: A grant towards a staff member in North Wales.

BBC Children in Need: A grant towards a Children's Support Worker role.

National Lottery Reaching Communities: A grant supporting Family Support Workers and service delivery provision.

Gwynt Y Mor: A grant towards family support activities and staff salaries in North Wales.

Eric Wright Charitable Trust: A grant towards family support activities.

National Lottery Wales: A grant towards a Family Support Worker salary in North Wales.

St James Place: A grant towards family support counselling services.

CVSC: A grant via UKSPF towards volunteering in North Wales.

Neumark Foundation: A grant towards activity costs in North Wales.

Edward Gosling: A grant towards family support activities.

ESC Lottery: A grant towards sport and wellbeing activities.

Macmillan: A grant towards equipment, expenses, and family support activities.

Zac's Fund: Funding to facilitate bespoke therapeutic counselling support sessions for children and young people under the age of 21 affected by childhood cancers.

Majorry Boddy: A grant towards Family Support activities across Cheshire.

Clocaenog: Support for families in Wales.

RWE Foundation: A grant supporting Family Support staffing and service delivery provision.

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Unrestricted funds					
Designated funds					
Family support team development	*200,000*	-	-	-	*200,000*
General funds					
Unrestricted funds	*255,852*	*534,699*	*(384,341)*	*(2,207)*	*404,003*
Total Unrestricted funds	*455,852*	*534,699*	*(384,341)*	*(2,207)*	*604,003*

19. Statement of funds (continued)

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Restricted funds					
Arete	-	*5,000*	*(5,000)*	-	-
Zacs Fund	-	*3,000*	-	-	*3,000*
Morgan Foundation	*30,000*	*30,000*	*(30,000)*	*(30,000)*	-
BBC Children in Need	*3,303*	-	*(3,303)*	-	-
National Lottery - Reaching Communities	*95,324*	*71,493*	*(95,324)*	*(71,493)*	-
Gwynt y Mor	*11,811*	*32,144*	*(43,955)*	-	-
Eric Wright Charitable Trust	*18,324*	-	*(18,324)*	-	-
Nattional Lottery Wales	*6,929*	*21,399*	*(28,328)*	-	-
St James Place	-	*1,000*	*(1,000)*	-	-
Neumark Foundation	-	*10,003*	*(10,003)*	-	-
Edward Gosling	-	*20,000*	*(20,000)*	-	-
CVSC	-	*10,674*	*(10,674)*	-	-
ESC Lottery	-	*13,450*	*(13,450)*	-	-
Macmillan	-	*13,338*	*(13,338)*	-	-
	165,691	*231,501*	*(292,699)*	*(101,493)*	*3,000*

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Fixed assets restricted funds					
Fixed assets	*1,229,577*	*26,762*	*(47,749)*	*3,700*	*1,212,290*
Total Restricted funds	*1,395,268*	*258,263*	*(340,448)*	*(97,793)*	*1,215,290*
Total of funds	*1,851,120*	*792,962*	*(724,789)*	*(100,000)*	*1,819,293*

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	**200,000**	**-**	**-**	**-**	**200,000**
General funds	**404,003**	**571,205**	**(520,450)**	**5,000**	**459,758**
Restricted funds	**3,000**	**442,923**	**(445,923)**	**-**	**-**
Restricted fixed asset fund	**1,212,290**	**78,447**	**(51,437)**	**(5,000)**	**1,234,300**
	1,819,293	**1,092,575**	**(1,017,810)**	**-**	**1,894,058**

Summary of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Designated funds	*200,000*	-	-	-	*200,000*
General funds	*255,852*	*534,699*	*(384,341)*	*(2,207)*	*404,003*
Restricted funds	*165,691*	*231,501*	*(292,699)*	*(101,493)*	*3,000*
Fixed asset restricted fund	*1,229,577*	*26,762*	*(47,749)*	*3,700*	*1,212,290*
	1,851,120	*792,962*	*(724,789)*	*(100,000)*	*1,819,293*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed assets 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	1,229,415	**1,229,415**
Current assets	686,632	91,900	4,885	**783,417**
Creditors due within one year	(26,874)	(91,900)	-	**(118,774)**
Total	659,758	-	1,234,300	**1,894,058**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024* £	*Restricted fixed assets 2024* £	*Total funds 2024* £
Tangible fixed assets	-	-	*1,185,528*	*1,185,528*
Current assets	*678,824*	*3,000*	*26,764*	*708,588*
Creditors due within one year	*(74,823)*	-	-	*(74,823)*
Total	*604,001*	*3,000*	*1,212,292*	*1,819,293*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024* £
Net income for the year (as per Statement of Financial Activities)	**74,764**	*68,171*
Adjustments for:		
Depreciation charges	**51,437**	*47,751*
Interest from investments	**(13,793)**	*(9,451)*
(Increase)/decrease in debtors	**(17,057)**	*870*
Increase in creditors	**43,953**	*48,259*
Net cash provided by operating activities	**139,304**	*155,600*

23. Analysis of cash and cash equivalents

	2025 £	*2024* £
Bank and cash	**763,256**	*705,484*
Total cash and cash equivalents	**763,256**	*705,484*

24. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	705,484	57,772	763,256
	705,484	57,772	763,256

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

England & Wales - Charity number 1114000

Accounts

Charity Registration No. 1114000

Company Registration No. 05654487 (England and Wales)

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andy Seferta - Chair	
	Tonia Ball	
	Tracey Harrison	
	Pauline Byrne	
	Nerys Price - Jones	
	John Archer	
	Susan Gilby	
	Diane Halsey	
	Deborah Jones	(Appointed 1 July 2023)
	Michael Carter	(Appointed 27 June 2024)
	Jonathan Kidd	(Appointed 27 June 2024)
	Katie Walton	(Appointed 26 September 2024)
	Phil Gray	(Appointed 26 September 2024)
Secretary	Diane Halsey	
Charity number	1114000	
Company number	05654487	
Principal address	Dalefords Lane Sandiway Cheshire CW8 2GW	
Registered office	Dalefords Lane Sandiway Cheshire CW8 2GW	
Independent examiner	Fran Johnson BSc BFP FCA WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Objects and principal activities are: The relief of children with life threatening illnesses and their families and friends, by the provision of an environmentally friendly and energy efficient holiday house, and the provision of a support centre to help those who have been affected by a child with a life-threatening illness.

The main objectives from April 2023 to the end of March 2024 have focused on continuing to develop our family support service to meet the needs of a growing number of beneficiaries, securing increased levels of income from a range of new sources, and developing the key infrastructure of the charity in preparation for future growth.

A new three-year strategic plan for the charity was launched in April 2023, focusing on three core areas:

1. Understanding our impact
2. Securing sustainable growth
3. Supporting more families

Public benefit

In setting our objectives the trustees have carefully considered the Charity Commission's general guidance on public benefit.

Achievements and performance

Family Support Service

This financial year has seen our Family Support Service grow further. To date, we have supported over 600 families, and over the last year, there have been 120 new referrals. The charity is currently working with a total of 360 active families, which equates to over 1,400 individuals.

In response to this increase, we added additional capacity to the Family Support team and redefined the roles within the service. Our work in North Wales is also expanding, and we are planning to move into a larger Support Centre facility in 2024.

The Joshua Tree - Hub and Spoke Model

To support the development of our family support service into new areas, we have developed a new 'Hub and Spoke' model. This approach arranges our service delivery into a network consisting of an anchor establishment (Hub - The Support Centre), which offers a full array of services and infrastructure for the charity. The 'Hub' is then complemented by secondary establishments (spokes), which offer a more refined service. We currently have one permanent 'spoke' in North Wales, and our second proposed 'spoke' will be located in Manchester.

We have continued to make progress with our impact measurement work. The Lamplight database is fully set up and capturing data from all families we engage. This work has also enabled us to track why families are referred to the charity, what their immediate needs are, and how our services meet their requirements.

We have refined our offer to families, and this now includes activities such as:

- **Bespoke 1:1 therapeutic support for beneficiaries**: This includes counselling, early intervention support, art and play therapy, and support for parents, grandparents, and wider family support groups based on their unique needs. We also provide bereavement and emotional support for those families who, unfortunately, require our help.
- **Themed 'Schools Out' holiday play-based activity days**: These are delivered during all school holidays at our centre and provide spaces where children and siblings can play together and experience a sense of normality in a safe space. The activities also bring families together and provide informal peer support activities for adults. Sessions generally last for four hours, include a nutritious meal, and are delivered by our Family Support Team free of charge.
- **Peer Support Group events**: These events are led by families and focus specifically on providing peer support for adult family members and young adults. They are delivered quarterly and are designed to offer help to specific members of the family during challenging times. Sessions last for three hours. We also provide additional 1:1 sessions for those who require more intensive support.
- **Family Saturday events**: These events provide positive and engaging activities for the whole family and are delivered once a month. The activities include beach days, trips out, shows, walks, arts and crafts, Pilates, yoga, and outdoor pursuits.
- **Afterschool activities**: We now deliver weekly drop-in afterschool sessions at the Support Centre during term time.

We have continued to build positive relationships with a range of stakeholders. Our new relationship with the NHS Operational Delivery Network has been a positive step, and we continue to build links with Young Lives vs Cancer, Maggie's, It's Never You, North West Cancer Research, Edge Hill University, and Ronald McDonald House. We also continue to engage with The Welsh Cancer Alliance, Cheshire & Wirral Cancer Alliance, and the Childhood Cancer and Leukaemia Group multi-professionals' working group on a national level.

Operational Update

A key focus for this year has been developing our infrastructure and internal structures of the charity. We have updated key systems, such as Breathe HR, SharePoint, and Salesforce, to ensure they are effective and utilised fully. We have set up new data packs for each area of the charity, which has enabled us to deliver more robust monitoring of our work and progress against key indicators. We continue to refine and update our policies and procedures and have introduced processes to ensure they are fit for purpose.

Staff culture and wellbeing remain key focuses, and we continue to deliver weekly communications meetings and quarterly whole-team meetings. Staff across all areas of the charity have also accessed a range of training to support their job roles. This includes Level 2 Safeguarding training, with enhanced higher levels in place for key staff. Volunteers remain a crucial part of our charity, and we have updated our induction process and range of opportunities for people to support our work.

Income Generation

We continue to make progress across income generation. We have further diversified our income streams and have raised additional funding through new sources. There is a clear focus on achieving income targets, and we are making good progress on securing longer-term, multi-year funding that will provide sustainability for the charity in the future.

Fundraising Income

We have continued to raise funds through individual donations, with many people taking on personal challenges, arranging fundraising activities, making donations in memory of loved ones, and participating in Joshua Tree fundraising initiatives. Our Joshua Tree-led fundraising events have also continued to be successful. Events like the annual Arley Hall Shopping Spectacular at Arley Hall and the Ladies' Lunch at Delamere Manor were particularly popular. We also hosted a Charity Golf Day at Mottram Hall and introduced a range of new, smaller celebration events.

We have placed an increased focus on "in aid of" events, where external organisations deliver fundraising activities in support of the charity. We are incredibly grateful for the support of Transforming Lives, who organised "The Cheshire Dash 2023," a 100-mile cycling challenge across Cheshire. In February 2024, eight individuals took on the Arctic Trek challenge for the charity, trekking over three days in Finland to raise funds.

Additionally, we have continued to develop new corporate partnerships and have secured a range of new supporters. This has helped to raise funds and increase awareness of the charity.

Income Generation Advisory Group

We have continued to develop our Income Generation Advisory Board. This group of individuals comes together to help raise income and the profile of the charity. We now have eight active group members, and we plan to evolve this group further over the coming year.

Trust & Grants Income

The National Lottery has continued to support our work, and we developed a new partnership project with Petty Pool, which commenced in 2024. We have also had further support from The Eric Wright Foundation. The Steve Morgan Foundation has continued to support our Welsh service provision as part of a two-year agreement, and we also secured further grant funding in North Wales via the Gwynt Y Môr Fund, Neumark Foundation, and National Lottery Wales.

An overview of our restricted income can be found on pages 27 to 28.

Code of Fundraising Practice

Fundraising events held on behalf of the charity are adhered to by a set of guidelines prepared by the charity to ensure a professional approach is adopted and committed to the Fundraising Regulator's Code of Fundraising Practice, meaning that all fundraising activities will always be legal, open, honest, and respectful.

Fundraising activities that we are aware of are always considered before providing the fundraising equipment to help with the event and promote the charity's brand. Fundraising activities carried out on a fundraising platform that we are notified of are monitored by the fundraising team. We have not received any complaints regarding any Joshua Tree fundraising events or activities.

We ask all fundraisers to assume that a person has the mental capacity to donate, however, if a fundraiser knows or has reasonable grounds for believing that an individual lacks capacity to make a decision to donate, a donation must not be taken. A donation given by someone who lacked capacity at the time of donating must be returned.

Financial review

The income generated in the year has allowed us to build our level of reserves and to initiate an increase in our service provision, with Family Support delivery staff levels also being raised in the year, with more roles planned in 2024.

Reserves Policy

The charity will aim to hold reserved funds equal to between six and twelve months of forecast expenditure less secured income. Our year end reserves equate to 7 months of forecast expenditure.

Transactions and Financial Position

The Statement of Financial Activities shows pre fund transfers net incoming resources for the year of a revenue nature of £89,160 (2023: £271,202). £150,358 represents an unrestricted funds surplus with the balance of £61,198 being the restricted funds deficit. The fixed asset restricted fund shows an in year deficit of £20,989 before transfers of £3,700 into the fund from revenue reserves to fund the capital additions for the year. The accounts show a transfer from restricted funds to unrestricted funds of £101,493, being an over allocation of restricted funds from unrestricted funds at 31 March 2023. The total revenue unrestricted reserves at the year-end stands at £604,003 (2023: £355,852). Included in this figure is £200,000 (2023: £100,000) which has been designated to fund the future development of the Family Support Team. The remaining balance of £404,003 represents free unrestricted reserves. The value of restricted revenue funds at 31 March 2024 is £3,000 (2023, restated for the above transfer £64,949).

The balance on the fixed asset restricted funds at 31 March 2024 was £1,212,290 which includes cash of £26,762 available to fund future capital expenditure. The fixed asset fund balance at 31 March 2023 was £1,229,579).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Investment Policy

Any surplus funds in the near future will be used to invest in expanding our Family Support service.

Risk Management

Management of risk is considered at trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review.

A comprehensive Delegation of Authority process forms the backbone of our system of internal control, supporting the authorisation of transactions, monitored by the Governance & Compliance Committee, with any exceptions or waivers reported to the board of trustees.

Plans for future periods

In March 2024, we launched our new three year strategy. This is focussing on three core areas, including:

1. Demonstrating our impact
4. Securing sustainable growth
5. Supporting more families

The progress of our strategy will be reported on an annual basis.

Structure, governance and management

Nature of the Governing Documents and Constitution of the Charity

The organisation is a charitable company limited by guarantee, incorporated on 14th December 2005 and registered as a charity on 3rd May 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Statement on compliance with the Charity Governance Code 2020

The trustees are pleased to confirm that following a continued focus on good governance practice, The Joshua Tree has been compliant with the Charity Governance Code 2020 provisions for most of the reporting period. We reported last year that changes to the trustee body meant that we started the year fully compliant with provision 5.7.3 but that towards the end of the reporting period we would once again be reporting non-compliance in that our Chair of Trustees has served for a period more than 9 years. In line with good practice the chair will put himself forward for re-election at the next AGM and each subsequent AGM until his departure. We explained the rationale for this decision, which provided continuity and stability as we transitioned to a more planned process for the continued renewal of the board, and this position has not changed. Longer-term plans for recruitment and development of trustees remain in place, including an exit strategy for those longer serving board members over the next 12 months. We believe that this is a measured response and in the best interests of the charity and are confident that in the short to medium term this does not present any risk to board independence but strikes the balance between refreshing of the board and continuity. Of course, the trustee board recognises that good governance is a dynamic process and through oversight by one of its standing committees, continues to keep this and all aspects of governance under careful review and to push for continuous improvement.

Reference and Administrative Information

Charity Name: The Joshua Tree – Supporting Families Affected by Childhood Cancers
Charity Registration Number: 1114000
Company Registration Number: 05654487
Registered Office: Dalefords Lane, Sandiway, Cheshire, CW8 2GW
Operational Address: Dalefords Lane, Sandiway, Cheshire, CW8 2GW

Management Committee: Directors and trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Andy Seferta - Chair	
Tonia Ball	
Tracey Harrison	
David Perrin	(Resigned 30 June 2023)
Pauline Byrne	
Nerys Price - Jones	
John Archer	
Susan Gilby	
Diane Halsey	
Martin Keelagher	(Resigned 27 June 2024)
Deborah Jones	(Appointed 1 July 2023)
Michael Carter	(Appointed 27 June 2024)
Jonathan Kidd	(Appointed 27 June 2024)
Katie Walton	(Appointed 26 September 2024)
Phil Gray	(Appointed 26 September 2024)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

All the directors of the company are also the trustees of the charity and their responsibilities include the responsibilities of the directors under the Companies Acts and of the Trustees under the Charities Act. The Board of trustees held regular meetings across the year.

Organisational Structure

As at 31 March 2024, the board of directors had 10 full members who meet 4 times a year as a whole board to discuss the charity's achievements and consider plans for the period ahead. In addition, they meet annually with staff, volunteers and beneficiaries to discuss long term strategy with the broader audience. Trustee sub-committees cover the areas of:

- Governance & Compliance
- Family Support Services
- Nominations & Remuneration
- Finance & Income Generation

Staffing

The charity employs 17 members of staff, 11 of whom work part-time, and have a dedicated team of volunteers (approximately 70) who play a varied and valuable role.

Bankers

HSBC, 19 High Street, Northwich, Cheshire, CW9 5BZ

Independent Examiner

Fran Johnson BSc BFP FCA, WR Partners, Drake House, Gadbrook Way, Gadbrook Park, Northwich, Cheshire, CW9 7RA

Related Parties

None of the trustees receive remuneration or other benefits from their work as trustees. Any connection between a trustee or senior manager with an organisation involved in transactions with the charitable company must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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

Andy Seferta - Chair
Director

26 September 2024

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of The Joshua Tree - Supporting Families Affected by Childhood Cancers for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 presume that the charity will continue in operation.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

I report to the trustees on my examination of the financial statements of The Joshua Tree - Supporting Families Affected by Childhood Cancers (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I draw your attention to the note 20 on page 29 which provides details of the transfer between restricted and unrestricted funds, the treatment of which I am in agreement.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Fran Johnson BSc BFP FCA
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dated: 15.10.24

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds Fixed Assets 2024 £	Restricted funds general 2024 £	Designated funds 2024 £	Total 2024 £	Total 2023 £
Income from:							
Donations and legacies	3	313,130	5,000	-	-	318,130	431,689
Charitable activities	4	46,941	21,762	231,501	-	300,204	297,210
Other trading activities	5	162,379	-	-	-	162,379	86,109
Investments	6	9,451	-	-	-	9,451	1,864
Other income	7	2,798	-	-	-	2,798	11,815
Total income		534,699	26,762	231,501	-	792,962	828,687
Expenditure on:							
Raising funds							
Fundraising and publicity	8	170,157	-	-	-	170,157	141,924
Charitable activities	9	214,184	47,751	292,699	-	554,634	459,594
Total expenditure		384,341	47,751	292,699	-	724,791	601,518
Net incoming/(outgoing) resources before transfers		150,358	(20,989)	(61,198)	-	68,171	227,169

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds	Restricted funds Fixed Assets	Restricted funds general	Designated funds	Total	Total
	2024	2024	2024	2024	2024	2023
Notes	£	£	£	£	£	£
Net incoming/(outgoing) resources before transfers	150,358	(20,989)	(61,198)	-	68,171	227,169
Gross transfers between funds	(2,207)	3,700	(101,493)	100,000	-	-
Net movement in funds	148,151	(17,289)	(162,691)	100,000	68,171	227,169
Fund balances at 1 April 2023	255,852	1,229,579	165,691	100,000	1,751,122	1,523,953
Fund balances at 31 March 2024	404,003	1,212,290	3,000	200,000	1,819,293	1,751,122

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds Fixed Assets 2023 £	Restricted funds general 2023 £	Designated funds 2023 £	Total 2023 £
Income from:						
Donations and legacies	3	428,499	3,190	-	-	431,689
Charitable activities	4	-	-	297,210	-	297,210
Other trading activities	5	86,109	-	-	-	86,109
Investments	6	1,864	-	-	-	1,864
Other income	7	11,815	-	-	-	11,815
Total income		528,287	3,190	297,210	-	828,687
Expenditure on:						
Raising funds						
Fundraising and publicity	8	141,924	-	-	-	141,924
Charitable activities	9	280,852	47,223	131,519	-	459,594
Total expenditure		422,776	47,223	131,519	-	601,518
Net incoming/(outgoing) resources before transfers		105,511	(44,033)	165,691	-	227,169
Gross transfers between funds		(101,392)	1,392	-	100,000	-
Net movement in funds		4,119	(42,641)	165,691	100,000	227,169
Fund balances at 1 April 2022		251,733	1,272,220	-	-	1,523,953
Fund balances at 31 March 2023		255,852	1,229,579	165,691	100,000	1,751,122

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		1,185,528		1,229,579
Current assets					
Debtors	**15**	3,104		3,974	
Cash at bank and in hand		705,484		544,133	
		708,588		548,107	
Creditors: amounts falling due within one year	**16**	(74,823)		(26,564)	
Net current assets			633,765		521,543
Total assets less current liabilities			1,819,293		1,751,122
Capital funds					
Restricted funds - Fixed Assets	**19**		1,212,290		1,229,579
Income funds					
Restricted funds	**20**		3,000		165,691
Designated funds	**21**		200,000		100,000
Unrestricted funds			404,003		255,852
			1,819,293		1,751,122

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 September 2024



Andy Seferta - Chair
Trustee

Company registration number 05654487

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**23**		155,600		257,727
Investing activities					
Purchase of tangible fixed assets		(3,700)		(4,580)	
Investment income received		9,451		1,864	
Net cash generated from/(used in) investing activities			5,751		(2,716)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			161,351		255,011
Cash and cash equivalents at beginning of year			544,133		289,122
Cash and cash equivalents at end of year			705,484		544,133

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Joshua Tree - Supporting Families Affected by Childhood Cancers is a private company limited by guarantee incorporated in England and Wales. The registered office is Dalefords Lane, Sandiway, Cheshire, CW8 2GW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies **(Continued)**

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Land Nil, buildings 2.5% on cost
Fixtures and equipment	Fixtures 10% on cost, furnishings 20% on cost & equipment 25% on cost
Computers	50% on cost

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Legal status of the trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	**Restricted funds Fixed Assets**	**Total**	Unrestricted funds	Restricted funds Fixed Assets	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Donations and gifts	278,609	5,000	283,609	284,272	-	284,272
Gifts & donations from organisations	34,521	-	34,521	144,227	-	144,227
Other	-	-	-	-	3,190	3,190
	313,130	5,000	318,130	428,499	3,190	431,689

4 Charitable activities

	2024	2023
	£	£
Service provision grants	300,204	297,210
Analysis by fund		
Unrestricted funds	46,941	-
Restricted funds - Fixed Assets	21,762	-
Restricted funds - general	231,501	297,210
	300,204	297,210

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	162,379	86,109

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	9,451	1,864

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	-	10,715
Website sales	1,320	600
Gift aid	1,478	500
	2,798	11,815

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising and publicity		
Staging fundraising events	67,085	53,339
Fundraising agents	21,849	-
Staff costs	81,223	88,585
Fundraising and publicity	170,157	141,924

9 Charitable activities

	2024	2023
	£	£
Staff costs	290,764	219,367
Depreciation and impairment	47,751	47,223
Travel expenses	8,923	10,146
Training	3,522	4,536
Other costs	25,336	18,765
Sessional counselling	33,800	15,735
Hwb rent	6,000	1,042
Evaluation service	732	814
	416,828	317,628
Share of support costs (see note 10)	135,206	139,333
Share of governance costs (see note 10)	2,600	2,633
	554,634	459,594
Analysis by fund		
Unrestricted funds	214,184	280,852
Restricted funds - Fixed Assets	47,751	47,223
Restricted funds - general	292,699	131,519
	554,634	459,594

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	82,722	-	82,722	88,478	-	88,478
Property costs	14,872	-	14,872	16,976	-	16,976
Office costs	18,848	-	18,848	21,461	-	21,461
Insurance expense	6,010	-	6,010	5,256	-	5,256
Bank charges	301	-	301	1,046	-	1,046
Other	3,971	-	3,971	6,116	-	6,116
Accountancy	8,482	-	8,482	-	-	-
Independent examiner	-	2,600	2,600	-	2,633	2,633
	135,206	2,600	137,806	139,333	2,633	141,966
Analysed between						
Charitable activities	135,206	2,600	137,806	139,333	2,633	141,966

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in relation to their role as a trustee.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Family Support	10	8
Income Generation	3	3
Business Office	4	5
Total	17	16

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees **(Continued)**

Employment costs	**2024**	2023
	£	£
Wages and salaries	414,009	361,551
Social security costs	32,319	27,629
Other pension costs	8,381	7,250
	454,709	396,430

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

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Freehold land and buildings	**Fixtures and equipment**	**Computers**	**Total**
	£	**£**	**£**	**£**
Cost				
At 1 April 2023	1,233,657	112,352	29,263	1,375,272
Additions	-	-	3,700	3,700
At 31 March 2024	1,233,657	112,352	32,963	1,378,972
Depreciation and impairment				
At 1 April 2023	84,173	40,671	20,850	145,694
Depreciation charged in the year	28,364	13,905	5,481	47,750
At 31 March 2024	112,537	54,576	26,331	193,444
Carrying amount				
At 31 March 2024	1,121,120	57,776	6,632	1,185,528
At 31 March 2023	1,149,485	71,681	8,413	1,229,579

15 Debtors

	2024	2023
Amounts falling due within one year:	**£**	£
Trade debtors	426	-
Prepayments and accrued income	2,678	3,974
	3,104	3,974

16 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		8,221	10,802
Deferred restricted grant funds	17	62,324	9,536
Other creditors		1,675	1,696
Accrued expenses		2,603	4,530
		74,823	26,564

17 Deferred income

	2024	2023
	£	£
Other deferred income	62,324	9,536

Deferred income included in the financial statements is as follows:

Funding for future capital projects £0 (2023: £5,000). Revenue funding for future salary costs of £54,151 (2023: £Nil) and other donations to be used in future periods £8,173 (2023: £4,536).

During the year £9,153 of the deferred income brought forward was released to income and £61,941 of incoming resources was deferred.

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £8,381 (2023: £7,250).

19 Restricted funds - Fixed Assets

These are restricted funds which are material to the charity's activities made up as follows:

		Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Fixed assets	1,229,579	-	(47,751)	3,700	1,185,528
Spacehive	-	21,762	-	-	21,762
Capital donation	-	5,000	-	-	5,000
	1,229,579	26,762	(47,751)	3,700	1,212,290

The purpose of the fixed asset restricted funds is as follows:-

- **Spacehive:** Funding towards the purchase of additional land to provide a range of new outdoor activities for children and families affected by childhood cancer.
- **Capital donation:** Funds for Support Centre betterment.

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Arete	-	-	-	5,000	(5,000)	-	-
The Steve Morgan Foundation	50,000	(20,000)	30,000	30,000	(30,000)	(30,000)	-
BBC Children in Need	44,054	(40,751)	3,303	-	(3,303)	-	-
The National Lottery Community Fund – Reaching Communities	128,243	(32,919)	95,324	71,493	(95,324)	(71,493)	-
Gwynt y Mor	47,242	(35,431)	11,811	32,144	(43,955)	-	-
Eric Wright	20,000	(1,676)	18,324	-	(18,324)	-	-
National Lottery Wales	7,671	(742)	6,929	21,399	(28,328)	-	-
St James Place	-	-	-	1,000	(1,000)	-	-
CVSC	-	-	-	10,674	(10,674)	-	-
Nuemark Foundation	-	-	-	10,003	(10,003)	-	-
Edward Gosling	-	-	-	20,000	(20,000)	-	-
ESC Lottery	-	-	-	13,450	(13,450)	-	-
Macmillan	-	-	-	13,338	(13,338)	-	-
Zac's Fund	-	-	-	3,000	-	-	3,000
	297,210	(131,519)	165,691	231,501	(292,699)	(101,493)	3,000

20 Restricted funds **(Continued)**

The purpose of the general restricted funds is as follows:-

- **Steve Morgan Foundation**: A grant towards a staff member in North Wales
- **BBC Children in Need:** A grant towards a Children's Support Worker role
- **National Lottery Reaching Communities:** A grant supporting Family Support Workers and service delivery provision
- **Gwynt Y Mor**: A grant towards family support activities and staff salaries in North Wales
- **Eric Wright Foundation:** A grant towards family support activities
- **National Lottery Wales:** A grant towards a Family Support Worker salary in North Wales
- **St James Place:** A grant towards family support counselling services
- **CVSC:** A grant via UKSPF towards volunteering in North Wales
- **Neumark Foundation:** A grant towards activity costs in North Wales
- **Edward Gosling**: A grant towards family support activities
- **ESC Lottery:** A grant towards sport and wellbeing activities
- **Macmillan:** A grant towards equipment, expenses, and family support activities.
- **Zac's Fund**: Funding to facilitate bespoke therapeutic counselling support sessions for children and young people under the age of 21 affected by childhood cancers.

Transfers between funds
The transfer of £101,493 from restricted funds to unrestricted funds corrects a prior year over allocation of unrestricted to restricted funds and does not represent restricted funds being used for any purposes other than that which was intended by the funding bodies.

21 Designated funds
The purpose of the designated fund is to fund the future development of the Family Support Team over the coming years.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

	Unrestricted funds	Fixed Assets funds	Restricted funds	Designated funds	Total	Unrestricted funds	Fixed Assets fund	Restricted funds	Designated funds	Total
	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:										
Tangible assets	-	1,185,528	-	-	1,185,528	-	1,229,579	-	-	1,229,579
Current assets/(liabilities)	404,003	26,762	3,000	200,000	633,765	255,852	-	165,691	100,000	521,543
	404,003	1,212,290	3,000	200,000	1,819,293	255,852	1,229,579	165,691	100,000	1,751,122

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23	**Cash generated from operations**	**2024**	**2023**
		£	**£**
	Surplus for the year	68,171	227,169
	Adjustments for:		
	Investment income recognised in statement of financial activities	(9,451)	(1,864)
	Depreciation and impairment of tangible fixed assets	47,751	47,223
	Movements in working capital:		
	Decrease/(increase) in debtors	870	(3,974)
	(Decrease)/increase in creditors	(4,529)	6,218
	Increase/(decrease) in deferred income	52,788	(17,045)
	Cash generated from operations	155,600	257,727

24 Analysis of changes in net funds

The charity had no debt during the year.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

England & Wales - Charity number 1114000

Accounts

Charity Registration No. 1114000

Company Registration No. 05654487 (England and Wales)

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andy Seferta - Chair	
	Tonia Ball	
	Tracey Harrison	
	Pauline Byrne	
	Nerys Price - Jones	
	John Archer	
	Susan Gilby	
	Diane Halsey	
	Martin Keelagher	
	Deborah Jones	(Appointed 1 July 2023)
Secretary	Diane Halsey	
Charity number	1114000	
Company number	05654487	
Principal address	Dalefords Lane Sandiway Cheshire CW8 2GW	
Registered office	Dalefords Lane Sandiway Cheshire CW8 2GW	
Independent examiner	Fran Johnson BSc BFP FCA WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Objects and principal activities are: The relief of children with life threatening illnesses and their families and friends, by the provision of an environmentally friendly and energy efficient holiday house, and the provision of a support centre to help those who have been affected by a child with a life-threatening illness.

The main objectives for April 2022 to the end of March 2023 have focussed on continuing to develop our family support service to meet the needs of a growing number of beneficiaries, securing increased levels of income from a range of new sources and developing the key infrastructure of the charity.

As part of the development of a new three pronged strategy, a 12-month business plan was put in place, ahead of the strategy launch in April 2023.

Public benefit

In setting our objectives the trustees have carefully considered the Charity Commission's general guidance on public benefit.

Achievements and performance
Family Support Service

This financial year has seen our Family Support Service grow and develop. To date, we have supported over 400 families and over the last year there have been 95 new referrals with the charity working with a total of 283 active families. In 2023, we are expecting a further 150 new family referrals.

In response to this increase, we have added an additional three Family Support staff to the team and redefined the roles within the service.

In Spring 2022, we commissioned new research to assess the current numbers of families affected by childhood cancers across our catchment areas. This research estimated that there are 475 new cases of childhood cancer each year across Cheshire, the North-West and North Wales. This means that it is likely that there have been 4,000 children and young people in our localities living with and beyond cancer treatment over the last eight years.

We have made progress with our impact measurement work, with the Lamplight database now set up and capturing data from all families we engage. This work has also enabled us to track why families are referred to the charity and what their immediate needs are.

We have refined our offer to families, and this now includes activities such as:

- **Bespoke 1:1 therapeutic support for beneficiaries:** Counselling, early intervention support, art and play therapy, alongside support with parents, grandparents and wider family support groups, based on their unique needs. We will also deliver bereavement and emotional support for those families who unfortunately require our help.

- **Themed 'Schools Out' holiday play-based activity days:** These will be delivered during all school holidays at our centre and provide spaces in which children and siblings can play together and have a sense of normality in a safe space. The activities also bring families together and provide informal peer support activities for adults. Sessions will generally last for four hours, included a nutritious meal, and are delivered by our Family Support Team free of charge.

- **Peer Support Group events:** These events will be led by families and focus specifically on providing peer support for adult family members and Young Adults. They will be delivered quarterly and designed to offer help to specific members of the family during challenging times. Sessions will last for three hours. We can also provide additional 1:1 sessions for those who require more intensive support.

- **Family Saturday events:** These events provide positive and engaging activities for the whole family and are delivered once a month. The activities include beach days, trips out, shows, walks, arts and crafts, Pilates, yoga and outdoor pursuits. Recent examples include a Coronation Lunch, themed events for Earth Day and Christmas Shopping Trip.

- **CASCADE* (Cope, Adapt, Survive Life After Cancer):** CASCADE is a cognitive behavioural therapy group programme developed by the University of new South Wales - we are the only UK charity involved in this pilot. CASCADE provides a total of 6 weekly sessions for parents/carers following cancer treatment. We are the only UK charity delivering this pilot in partnership with a global research programme developed by University of New South Wales in Australia.

We have continued to build positive relationships with Young Lives vs Cancer, Macmillan, Alder Hey Children's Hospital, Royal Manchester Children's Hospital, Maggie's, Its Never You, Rainbow Trust, and Ronald McDonald House. We also engage with The Welsh Cancer Alliance, Cheshire & Wirral Cancer Alliance, North Wales Bereavement Interest Group, and the Childhood Cancer and Leukaemia Group multi-professionals' working party.

Operational Update

We have made a number of key structural changes to staff roles within the charity. These changes have had a positive impact on our work and laid the foundation for the future growth and development of the charity. We look forward to welcoming in new senior members of the team into the organisation in Spring 2023.

The culture and personal development of the workforce has been a key focus this year. We have developed new weekly communications meetings, updated whole team meetings, and installed new staff initiatives, including wellbeing walks and focussed discussions workshops.

We continue to refine and add to our policies and procedures and have introduced processes to ensure they are fit for purpose. We have actively supported all staff to take on new training and development courses. All staff and trustees have undertaken Level 2 Safeguarding training, with enhanced higher levels in place for key staff.

Volunteers remain a crucial part of our charity and we have updated our induction process and range of opportunities for people to support our work.

Income Generation

We continue to make progress across income generation. We have increased our overall income and have further expanded the diversity of our income sources. There is a clear focus on achieving targets and planning longer term for multi-year funding, that will provide future sustainability for the charity.

Fundraising Income

Individual Donations raised £53,185 with a number of people taking on personal challenges, arranging fundraising activities, making donations in memory of loved ones, as well as taking part in Joshua Tree fundraising initiatives.

Our own Joshua Tree led fundraising events raised over £86,109. Included in these events where the annual Arley Hall Shopping Spectacular, held at Arley Hall and Ladies Lunch held at Delamere Manor. We have also delivered new events including a Charity Golf Day, which was held at Sandiway Golf Club and a range of smaller celebration events, which proved popular.

We had an increased focus on 'in aid of' events, where external organisations delivered fundraising events in support of the charity. We are hugely grateful to the support of Transforming Lives who organised 'The Cheshire Dash 2022, a 100-mile cycling challenge across Cheshire, raising an incredible £60,000 towards our work supporting families. The one-off Winter Waltz event was delivered by Franklyn Wealth Management in support of the charity and raised a fantastic £125,000. This event was held at The Mere in November 2022.

We have placed more emphasis on developing Corporate Partnerships, and this area raised £144,227 across the year. Some of the key partnerships in this area included:

- Beauty Works
- The Holroyd Foundation
- BGF
- Franklyn Wealth Management
- Tim Bacon Foundation
- Together
- RMG

Income Generation Advisory Group

In November 2022, we established a new Income Generation Advisory Group the charity. This is a group of individuals who come together to help raise income and the profile of the charity. We now have ten active group members and we plan to evolve this group further over the coming year.

Trust & Grants Income

The National Lottery has continued to support us as part of a four-year Reaching Communities grant, providing income support towards the costs of staffing our Family Support team.

The Steve Morgan Foundation has continued to support our Welsh service provision as part of a new two year agreement and we also secured new grant funding in North Wales via the Gwynt Y Mor Fund, Neumark Foundation and National Lottery Wales.

An overview of our restricted income can be found on page 28.

Code of Fundraising Practice

Fundraising events held on behalf of the charity are adhered to by a set of guidelines prepared by the charity to ensure a professional approach is adopted and committed to the Fundraising Regulator's Code of Fundraising Practice, meaning that all fundraising activities will always be legal, open, honest, and respectful.

Fundraising activities that we are aware of are always considered before providing the fundraising equipment to help with the event and promote the charity's brand. Fundraising activities carried out on a fundraising platform that we are notified of are monitored by the fundraising team. We have not received any complaints regarding any Joshua Tree fundraising events or activities.

We ask all fundraisers to assume that a person has the mental capacity to donate, however, if a fundraiser knows or has reasonable grounds for believing that an individual lacks capacity to make a decision to donate, a donation must not be taken. A donation given by someone who lacked capacity at the time of donating must be returned.

Financial review

The increase in income in the year has allowed us to build our level of reserves and to initiate an increase in our service provision, with Family Support delivery staff levels also been raised.

Reserves Policy

The charity will aim to hold reserved funds equal to between six and twelve months of forecast expenditure less secured income. Our year end reserves equate to 6 to 5 months of forecast expenditure less secured income.

Transactions and Financial Position

The Statement of Financial Activities shows pre fund transfer net incoming resources for the year of a revenue nature of £271,202 (2022: £140,633). £105,511 represents an unrestricted funds surplus with the balance of £165,691 being the restricted funds surplus. £1,392 of revenue funds have been transferred to capital funds to part finance capital purchases during the year. The total revenue unrestricted reserves at the year-end stands at £355,852 (2022: £251,733). Included in this figure is £100,000 which has been designated to fund the future development of the Family Support Team over the coming years. The remaining balance of £255,852 represents free unrestricted liquid reserves. The value of restricted revenue funds at 31 March 2023 is £165,691 (2022 £Nil).

The balance on the fixed asset restricted fund at 31 March 2023 was £1,229,579 (2022: £1,272,220).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Investment Policy

Any surplus funds in the near future will be used to invest in expanding our Family Support service.

Risk Management

Management of risk is considered at trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review.

A comprehensive Delegation of Authority process forms the backbone of our system of internal control, supporting the authorisation of transactions, monitored by the Governance & Compliance Committee, with any exceptions or waivers reported to the board of trustees.

Plans for future periods

In April 2023, we plan to launch our new three-year strategy. This will focus on three core areas including:

1. Understanding our impact
2. Secure sustainable growth
3. Support more families

Structure, governance and management

Nature of the Governing Documents and Constitution of the Charity

The organisation is a charitable company limited by guarantee, incorporated on 14th December 2005 and registered as a charity on 3rd May 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Statement on compliance with the Charity Governance Code 2020

The trustees are pleased to confirm that following a continued focus on good governance practice, The Joshua Tree has been compliant with the Charity Governance Code 2020 provisions for most of the reporting period. We reported last year that changes to the trustee body meant that we started the year fully compliant with provision 5.7.3 but that towards the end of the reporting period we would once again be reporting non-compliance in that the newly appointed Chair of Trustees would have served for a period more than 9 years. We explained the rationale for this decision, which provided continuity and stability as we transitioned to a more planned process for the continued renewal of the board, and this position has not changed. Longer-term plans for recruitment and development of trustees are now in place, including an exit strategy for those longer serving board members over the next 12 months. We believe that this is a measured response and in the best interests of the charity and are confident that in the short to medium term this does not present any risk to board independence but strikes the balance between refreshing of the board and continuity. Of course, the trustee board recognises that good governance is a dynamic process and through oversight by one of its standing committees, continues to keep this and all aspects of governance under careful review and to push for continuous improvement.

Reference and Administrative Information

Charity Name: The Joshua Tree – Supporting Families Affected by Childhood Cancers
Charity Registration Number: 1114000
Company Registration Number: 05654487
Registered Office: Dalefords Lane, Sandiway, Cheshire, CW8 2GW
Operational Address: Dalefords Lane, Sandiway, Cheshire, CW8 2GW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Management Committee: Directors and trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Andy Seferta - Chair	
Tonia Ball	
Tracey Harrison	
Judith Malley	(Resigned 31 December 2022)
David Perrin	(Resigned 30 June 2023)
Pauline Byrne	
Nerys Price - Jones	
John Archer	
Susan Gilby	
Diane Halsey	
Martin Keelagher	
Deborah Jones	(Appointed 1 July 2023)

All the directors of the company are also the trustees of the charity and their responsibilities include the responsibilities of the directors under the Companies Acts and of the Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 90% + attendance for each meeting.

Organisational Structure

As at 31 March 2023, the board of directors had 10 full members who meet 4 times a year as a whole board to discuss the charity's achievements and consider plans for the period ahead. In addition, they meet annually with staff, volunteers and beneficiaries to discuss long term strategy with the broader audience. Trustee sub-committees cover the areas of:

- Governance & Compliance
- Family Support Services
- Nominations & Remuneration
- Finance & Income Generation

Staffing

The charity employs 15 members of staff, 11 of whom work part-time, and have a dedicated team of volunteers (approximately 65) who play a varied and valuable role.

Bankers

HSBC, 19 High Street, Northwich, Cheshire, CW9 5BZ

Independent Examiner

Fran Johnson BSc BFP FCA, WR Partners, Drake House, Gadbrook Way, Gadbrook Park, Northwich, Cheshire, CW9 7RA

Related Parties

None of the trustees receive remuneration or other benefits from their work as trustees. Any connection between a trustee or senior manager with an organisation involved in transactions with the charitable company must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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

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Andy Seferta - Chair

Director

Date: 13/10/2023

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of The Joshua Tree - Supporting Families Affected by Childhood Cancers for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

I report to the trustees on my examination of the financial statements of The Joshua Tree - Supporting Families Affected by Childhood Cancers (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

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

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Fran Johnson BSc BFP FCA
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dated: 23.10.23

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds Fixed Assets 2023 £	Restricted funds general 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	428,499	3,190	-	-	431,689	281,221
Charitable activities	4	-	-	297,210	-	297,210	276,473
Other trading activities	5	86,109	-	-	-	86,109	48,721
Other income	6	11,815	-	-	-	11,815	3,087
Total income		526,423	3,190	297,210	-	826,823	609,502
Expenditure on:							
Raising funds							
Fundraising and publicity	7	141,924	-	-	-	141,924	91,921
Charitable activities	8	278,988	47,223	131,519	-	457,730	350,558
Total resources expended		420,912	47,223	131,519	-	599,654	442,479
Net incoming resources before transfers		105,511	(44,033)	165,691	-	227,169	167,023

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds 2023 £	Restricted funds Fixed Assets 2023 £	Restricted funds general 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
Gross transfers between funds	(101,392)	1,392	-	100,000	-	-
Net movement in funds	4,119	(42,641)	165,691	100,000	227,169	167,023
Fund balances at 1 April 2022	251,156	1,272,797	-	-	1,523,953	1,356,930
Fund balances at 31 March 2023	255,275	1,230,156	165,691	100,000	1,751,122	1,523,953

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds Fixed Assets 2022 £	Restricted funds general 2022 £	Total 2022 £
Income and endowments from:					
Donations and legacies	**3**	201,062	73,990	6,169	281,221
Charitable activities	**4**	-	-	276,473	276,473
Other trading activities	**5**	48,721	-	-	48,721
Other income	**6**	3,087	-	-	3,087
Total income		252,870	73,990	282,642	609,502
Expenditure on:					
Raising funds					
Fundraising and publicity	**7**	79,921	-	12,000	91,921
Charitable activities	**8**	32,316	47,600	270,642	350,558
Total resources expended		112,237	47,600	282,642	442,479
Net incoming resources before transfers		140,633	26,390	-	167,023
Gross transfers between funds		26,967	(26,967)	-	-
Net movement in funds		167,600	(577)	-	167,023
Fund balances at 1 April 2021		84,133	1,272,797	-	1,356,930
Fund balances at 31 March 2022		251,733	1,272,220	-	1,523,953

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	12		1,229,579		1,272,220
Current assets					
Debtors	13	3,974		-	
Cash at bank and in hand		544,133		289,122	
		548,107		289,122	
Creditors: amounts falling due within one year	14	(26,564)		(37,389)	
Net current assets			521,543		251,733
Total assets less current liabilities			1,751,122		1,523,953
Restricted funds - Fixed Assets			1,229,579		1,272,220
Income funds					
Restricted funds - general	17		165,691		-
Designated funds			100,000		-
Unrestricted funds			255,852		251,733
			1,751,122		1,523,953

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28/9/2023

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Andy Seferta - Chair
Trustee

Company Registration No. 05654487

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	19		259,591		29,361
Investing activities					
Purchase of tangible fixed assets		(4,580)		(47,021)	
Net cash used in investing activities			(4,580)		(47,021)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			255,011		(17,660)
Cash and cash equivalents at beginning of year			289,122		306,782
Cash and cash equivalents at end of year			544,133		289,122

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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1 Accounting policies

Charity information

The Joshua Tree - Supporting Families Affected by Childhood Cancers is a private company limited by guarantee incorporated in England and Wales. The registered office is Dalefords Lane, Sandiway, Cheshire, CW8 2GW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies **(Continued)**

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Land Nil, buildings 2.5% on cost
Fixtures and equipment	Fixtures 10% on cost, furnishings 20% on cost & equipment 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments..

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Legal status of the trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds Fixed Assets	Total	Unrestricted funds	Restricted funds Fixed Assets	Restricted funds general	Total
	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£
Donations and gifts	284,272	-	284,272	43,027	-	-	43,027
Gifts & donations from organisations	144,227	-	144,227	158,035	-	-	158,035
Government grants	-	-	-	-	-	6,169	6,169
Other	-	3,190	3,190	-	73,990	-	73,990
	428,499	3,190	431,689	201,062	73,990	6,169	281,221

4 Charitable activities

	2023	2022
	£	£
Service provision grants	297,210	276,473

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	86,109	48,721

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	10,715	-
Website sales	600	637
Gift aid	500	2,450
	11,815	3,087

7 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds general	Total
	2023	2022	2022	2022
	£	£	£	£
Fundraising and publicity				
Staging fundraising events	53,339	21,880	-	21,880
Staff costs	88,585	58,041	12,000	70,041
Fundraising and publicity	141,924	79,921	12,000	91,921

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	2023	2022
	£	£
Staff costs	219,367	183,222
Depreciation and impairment	47,223	-
Travel expenses	10,146	7,041
Training	4,536	1,106
Other costs	18,765	11,457
Sessional counselling	15,735	4,143
Hwb rent	1,042	576
Programmes	-	289
Evaluation service	814	3,461
	317,628	211,295
Share of support costs (see note 9)	137,469	137,096
Share of governance costs (see note 9)	2,633	2,167
	457,730	350,558
Analysis by fund		
Unrestricted funds	278,988	32,316
Restricted funds - Fixed Assets	47,223	47,600
Restricted funds - general	131,519	270,642
	457,730	350,558

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	88,478	-	88,478	56,504	-	56,504
Depreciation	-	-	-	47,600	-	47,600
Property costs	16,976	-	16,976	15,020	-	15,020
Office costs	21,461	-	21,461	12,107	-	12,107
Insurance expense	5,256	-	5,256	4,541	-	4,541
Bank charges	1,046	-	1,046	598	-	598
Other	4,252	-	4,252	726	-	726
Independent examiner	-	2,633	2,633	-	2,167	2,167
	137,469	2,633	140,102	137,096	2,167	139,263
Analysed between						
Charitable activities	137,469	2,633	140,102	137,096	2,167	139,263

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in relation to their role as a trustee.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Family Support	8	9
Income Generation	3	3
Business Office	5	3
Total	16	15

11 Employees **(Continued)**

Employment costs	2023	2022
	£	£
Wages and salaries	361,551	285,687
Social security costs	27,629	18,586
Other pension costs	7,250	5,494
	396,430	309,767

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

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and equipment	Total
	£	£	£
Cost			
At 1 April 2022	1,233,657	137,035	1,370,692
Additions	-	4,580	4,580
At 31 March 2023	1,233,657	141,615	1,375,272
Depreciation and impairment			
At 1 April 2022	55,808	42,663	98,471
Depreciation charged in the year	28,364	18,858	47,222
At 31 March 2023	84,172	61,521	145,693
Carrying amount			
At 31 March 2023	1,149,485	80,094	1,229,579
At 31 March 2022	1,177,848	94,372	1,272,220

13 Debtors

Amounts falling due within one year:	2023	2022
	£	£
Prepayments and accrued income	3,974	-

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		10,802	4,443
Deferred restricted grant funds	15	9,536	26,581
Other creditors		1,696	1,076
Accrued expenses		4,530	5,289
		26,564	37,389

15 Deferred income

	2023 £	2022 £
Other deferred income	9,536	26,581

Deferred income included in the financial statements is as follows:

Funding for future capital projects £5,000 (2022: £5,000), revenue funding for future salary costs and other donations of £4,536 (2022: £21,581).

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £7,250 (2022 - £5,494).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
The Steve Morgan Foundation	-	50,000	(20,000)	30,000
BBC Children in Need	-	44,054	(40,751)	3,303
The National Lottery Community Fund – Reaching Communities	-	128,243	(32,919)	95,324
Gwynt y Mor	-	47,242	(35,431)	11,811
Eric Wright	-	20,000	(1,676)	18,324
National Lottery Wales	-	7,671	(742)	6,929
	-	297,210	(131,519)	165,691

In addition to the funds analysed above the charity holds a fixed asset restricted fund which represents the net book value of the fixed assets and any net current assets or liabilities related to capital funding. The balance on this fund at 31 March 2023 was £1,229,579 (31 March 2022 £1,272,220).

The purpose of the general restricted funds is as follows:-

- **Steve Morgan Foundation** – three-year grant to fund a staff member and related costs for the provision of support in North Wales.
- **BBC Children in Need** – three year grant funding our Children's Support Worker and additional services.
- **The National Lottery Community Fund - Reaching Communities**– five year tapered grant funding a proportion of Family Support team salaries and service provision costs.
- **National Lottery Wales** - A three year grant towards activities costs and a Family Support Worker salary supporting families in North Wales.
- **Eric Wright** - A 12 month grant towards Family Support activities across North West England.
- **Gwynt y Mor** - A 12 month grant towards Family Support activities and staff salaries in North Wales.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted funds	Fixed Assets funds	Restricted funds	Designated funds	Total	Unrestricted funds	Fixed Assets fund	Restricted funds	Total
	2023	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:									
Tangible assets	-	1,229,579	-	-	1,229,579	1,272,220	-	-	1,272,220
Current assets/(liabilities)	255,852	-	165,691	100,000	521,543	251,733	-	-	251,733
	255,852	1,229,579	165,691	100,000	1,751,122	1,523,953	-	-	1,523,953

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19	**Cash generated from operations**	**2023**	**2022**
		£	**£**
	Surplus for the year	227,169	167,023
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	47,223	47,600
	Movements in working capital:		
	(Increase) in debtors	(3,974)	-
	Increase/(decrease) in creditors	6,218	(27,309)
	(Decrease) in deferred income	(17,045)	(157,953)
	Cash generated from operations	259,591	29,361

20 **Analysis of changes in net funds**

The charity had no debt during the year.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

England & Wales - Charity number 1114000

Accounts

Charity Registration No. 1114000

Company Registration No. 05654487 (England and Wales)

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andy Seferta - Deputy Chair / Chair from 22/09/2021	
	Tonia Ball	
	Tracey Harrison	
	Judith Malley	
	David Perrin	(Appointed 30 April 2021)
	Pauline Byrne	(Appointed 31 March 2022)
	Nerys Price - Jones	(Appointed 31 March 2022)
	John Archer	(Appointed 31 March 2022)
	Susan Gilby	(Appointed 31 March 2022)
	Diane Halsey	(Appointed 30 April 2021)
	Martin Keelagher	(Appointed 31 March 2022)
Secretary	Diane Halsey	
Charity number	1114000	
Company number	05654487	
Principal address	Dalefords Lane Sandiway Cheshire CW8 2GW	
Registered office	Dalefords Lane Sandiway Cheshire CW8 2GW	
Independent examiner	Fran Johnson BSc BFP FCA WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects and principal activities are: The relief of children with life threatening illnesses and their families and friends, by the provision of an environmentally friendly and energy efficient holiday house, and the provision of a support centre to help those who have been affected by a child with a life-threatening illness.

The main objectives for April 2021 to end of March 2022 have focussed on continuing to develop our family support service to meet the needs of our beneficiaries in an environment of changing COVID19 restrictions, whilst ensuring the financial sustainability of the charity as we move into a post-pandemic era.

As part of the development of a three-to-five-year strategy to be implemented in summer 2022, a new 12-month operational plan has also been developed and will launch in April 2022 to give clear delivery objectives for the year ahead.

Public benefit

In setting our objectives the trustees have carefully considered the Charity Commission's general guidance on public benefit.

Achievements and performance
Family Support Service

This financial year has seen the Family Support Service adapt and develop for the families as COVID19 restrictions have relaxed. The opportunity to launch the support centre and engage families in our environment has meant that our offering has expanded, and we are better equipped to meet families' needs.

We currently have in excess of 180 families that are engaged and accessing our services in some way. 36% of this total number are based in North Wales.

Through steering groups and actively seeking feedback from families, we have a good understanding of what needs are left unmet and where our charity fills the gaps within the oncology community post lockdown.

As a result of this communication with families our operational plan has a clear delivery model in place for the next 12 months.

To further support this, the charity has set up a new database called Lamplight to improve impact measurement and tracking the families we are engaging with. Lamplight is on target to 'go live' at the beginning of April and the impact measurement model has now been added on to the database. This will further embed our baseline, monitoring and evaluation processes moving forwards. Impact data is also currently being collated by an external agency, funded by The National Lottery. Beneficiary families, referring professionals, staff and trustees will be included in the evaluation.

The services we offer to our beneficiaries are varied and includes activities such as:

- A new and successful project this year has been the school holiday events. Showcasing the centre and offering a safe place for families to utilise free of charge has by far been the most positive outcome. We know there are considerable financial constraints on the families and therefore we have extended our opening times to give longer opportunities and incorporated a nutritious meal to ensure they do not incur additional costs during their visit.
- A long-standing family favourite is our Family Saturdays, held at our support centre in Cheshire and in North Wales. These provide opportunities for play and peer support for both children and adults. In the region of 35 people attend our Family Saturdays which are held twice per month.
- Requests for one-to-one therapeutic interventions generate a significant proportion of our referrals, in particular to support siblings whilst a child is on treatment. Our eight-to-twelve-week programme is designed to explore and validate the emotions through talking therapies and play. This is provided by our in-house Family Support staff, underpinned by a psychotherapist approved quality framework. This is our most labour-intensive support activity, but it gives us the most detailed understanding of our impact on emotional well-being.
- Peer support opportunities arise at any activity where multiple families attend. This is beneficial to the children, siblings, parents and grandparents. We have developed a programme of different drop-in sessions to reach as many beneficiaries as possible.

- Through educational engagement we aim to support children to reintegrate with their school community. We advocate for the child's needs and help the school staff to understand their role and the emotional needs of the child and their family. Where schools are not Trauma Informed practitioners, we provide a framework for them to engage positively with the child.
- One of our unique offerings is the provision of counselling services from external professional counsellors and psychotherapists. We offer programmes of eight weekly sessions from a bank of eight registered providers and are fortunate to be able to meet most demand requests within two weeks.
- Through use of a Physical Training Instructor and a nutritionist, we are able to offer programmes to support children and young people off-treatment to rebuild strength, stamina, and revisit skills that have been lost and increase confidence and self-esteem.

In the year we have received 68 new referrals and in order to meet this increasing demand our Family Support delivery team has been expanded from 4.9 to 6.0 full time equivalent staff, with a broad range of relevant experience.

A stakeholder mapping exercise has identified new referral streams and offered more opportunities for us to engage with families. We have built positive relationships with Young Lives vs Cancer, Macmillan, Alder Hey Children's Hospital, Royal Manchester Children's Hospital, Rainbow Trust, and Ronald McDonald House. We also engage with The Welsh Cancer Alliance, Cheshire & Wirral Cancer Alliance, North Wales Bereavement Interest Group, and the Childhood Cancer and Leukaemia Group multi-professionals' working party.

Operational Update

The new Joshua Tree Support Centre has now been in operation for 2 years and, although service delivery at the centre has been affected by the COVID19 pandemic, we have seen an increase in the number of families using the centre, benefitting from support in a tranquil environment away from a hospital environment. To assist us in ensuring we provide a safe place for the families and remain compliant, we have engaged with specialist companies in relation to Health & Safety, Fire Risk Assessment, PAT Testing and Fire Safety maintenance contracts.

Extensive work has been carried out to ensure a safe working environment during the COVID19 pandemic and the wellbeing of beneficiaries and staff has been paramount to ensure they feel safe and supported. A Control of Infectious Diseases policy, a risk assessment and thorough cleaning procedures have been put in place as well as engaging with a cleaning company who carried out a deep clean of the support centre which will be repeated three times per year.

We consider that it is vitally important for employees to be vaccinated against COVID19 in accordance with the government's vaccination programme. Therefore, we require that, when employees are invited by the NHS to have a coronavirus vaccination or booster vaccination, employees take the opportunity to be vaccinated. If employees are not vaccinated, it is likely that there will be a loss of beneficiary confidence in using our services and consequently this will have a severe impact on our reputation. We have a Vaccination Policy in place which provides staff with guidance and the opportunity to speak to senior managers if they feel unable to proceed with the vaccination. We are keeping this policy under review in the light of national changes and the emergence of clinical evidence.

We continue to refine and add to our policies and procedures and have introduced procedures to ensure continued GDPR compliance. Staff have been encouraged to seek out training and development, and all current staff, trustees and relevant volunteers have undertaken Level 2 Safeguarding training, with any new staff planning to complete their training later this year.

Income Generation

We continue to have a diverse range of income sources with a fairly even balance between fundraising and grant income, which has allowed us to secure our financial position during and after COVID19 and increase our non-capital income from £400,768 to £535,433.

Fundraising Income

Individual Donations raised £41,653, from individuals taking on personal challenges and arranging fundraising activities, making donations in memory of loved ones, as well as taking part in Joshua Tree fundraising programmes such as Step into Spring and March Over Cancer.

Following the gradual lifting of COVID19 restrictions we were able to reintroduce a programme of events starting with the opening of the Support Centre in September, marking childhood cancer awareness month (CCAM). The centre was alive with beneficiaries, key donors, staff and trustees to celebrate the milestone and showcase the new centre for families to enjoy.

Fundraising events raised £48,721. We hosted a Joshua Tree Tea Party for local supporters, beneficiaries and the general public to view the new centre. Run by our incredible volunteers the event saw in excess of 75 visitors and raised £1,218.

The annual Arley Hall Shopping Spectacular, in its sixth and final year of supporting The Joshua Tree, was once again held in person at the stunning Arley Hall to offer the festive shopping spectacular of the year. It was another successful event and the Arley Committee donated over £18,000 to The Joshua Tree.

The successful Shopping Spectacular was closely followed by a Ladies Lunch. Held at Delamere Manor and hosting 140 ladies, the day saw guests dined on a three-course meal, entertained by a Gary Barlow tribute act and watching emotional footage regarding the work of the charity. The magical day brought in income of over £27,000 to help continue supporting families affected by childhood cancers.

We closed the year with a Christmas wreath making workshop held in our Support Centre which raised £1,706.

Our fundraising partners, consisting of large and small businesses, foundations and other organisations, donated £148,034, including the following large donations:

- Will Charitable Trust £28,000
- RMG Manchester Marathon £12,651
- Anne Duchess of Westminster Fund £8,000
- LDS Sales Guarantees £7,000
- Zedra UK Trust £5,139
- Westerleigh Group Vale Royal Crematoria £5,000
- Benevity Sage Foundation £5,000
- Batey Charitable Trust £5,000
- Cheshire Community Foundation Assura Grant £4,860
- EG Foundation £4,036
- Zochonis Charitable trust £4,000

Grants & Restricted Income

The National Lottery has continued to support us as part of a five-year Reaching Communities grant, providing £134,707 income in the year, supporting the cost of staffing our Family Support team.

BBC Children in Need have continued to fund our Children's Support Workers providing income of £50,342 as part of a three-year grant. We have invited the BBC Children in Need team to our centre and some of our families have featured in the annual television fundraising campaign.

The Steve Morgan Foundation has continued to support our Welsh service provision as part of a three-year grant providing £30,000 income in the year. This is supplemented by the second year of a COVID19 emergency grant providing an additional £20,000 of income supporting our enablement staffing at the Support Centre.

Global Make Some Noise provided income of £25,000, funding Family Support team members, as the final instalment of a two-year grant.

The Cheshire Community Foundation (CCF) have continued to support us with a one-year grant of £9,000 and a COVID19 pandemic grant of £2,800, supporting our Family Support staff costs. CCF also facilitated funding from Assura of £4,860 to support our work with the University of New South Wales on the CASCADE project.

The Sun Readers' Fund donated £10,000 to support our continuing service provision.

In the early part of the year, we received government funding under the COVID19 Job Retention Scheme of £6,169.

We continue to make progress in Income Generation and moving forwards our strategy for raising funds will focus on working cohesively and strategically. There is a clear focus on achieving targets for 2022/23 whilst also planning longer term for multi-year funding, that will provide future sustainability for the charity.

Code of Fundraising Practice

The Joshua Tree fundraising is a hybrid of supporter 'in aid of' events and Joshua Tree events. The events held on behalf of the charity are adhered to by a set of guidelines prepared by the charity to ensure a professional approach is adopted and committed to the Fundraising Regulator's Code of Fundraising Practice, meaning that all fundraising activities will always be legal, open, honest, and respectful.

Fundraising activities that we are aware of are always considered before providing the fundraising equipment to help with the event and promote the charity's brand. Fundraising activities carried out on a fundraising platform that we are notified of are monitored by the fundraising team. We have not received any complaints regarding any Joshua Tree fundraising events or activities.

We ask all fundraisers to assume that a person has the mental capacity to donate, however, if a fundraiser knows or has reasonable grounds for believing that an individual lacks capacity to make a decision to donate, a donation must not be taken. A donation given by someone who lacked capacity at the time of donating must be returned.

Financial review

The increase in income in the year has allowed us to rebuild our reserves following the impact of COVID19 and to initiate an increase in our service provision, with Family Support delivery staff levels increasing from 4.9 to 6.0 full time equivalent positions.

Going concern

After making appropriate enquiries, the board of trustees has a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

Reserves Policy

Following the completion of the Support Centre build project, and as we emerge from the impact of the pandemic, our focus has been to re-establish reserves according to our Reserves Policy, whereby the charity will aim to hold reserved funds equal to between six and twelve months of forecast expenditure less secured income. Our year end reserves equate to 9 months of forecast expenditure less secured income.

Transactions and Financial Position

The Statement of Financial Activities show pre fund transfer net incoming resources for the year of a revenue nature of £140,633 (2021: £36,582). £26,967 of capital funds have been transferred to revenue funds, reversing in part the £106,632 of revenue funds transferred to capital funds in 2021. The total revenue reserves at the year-end stands at £251,733 (2021: £84,133) all of which are free unrestricted liquid reserves.

The balance on the fixed asset restricted fund at 31 March 2022 was £1,272,220 (2021: £1,272,797).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Investment Policy

During the completion of the Support Centre, and during the pandemic, long term investments were not considered appropriate. Any surplus funds in the near future will be used to invest in expanding our service provision.

Risk Management

Management of risk is considered at trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review.

A comprehensive Delegation of Authority process forms the backbone of our system of internal control, supporting the authorisation of transactions, monitored by the Governance & Compliance Committee, with any exceptions or waivers reported to the board of trustees.

Plans for future periods

In summer 2022, we will be developing a new three-year strategy to guide our future plans and drive sustainability for the charity over the coming years. This will be underpinned by an updated organisational risk register and impact measurement processes. A new Performance Management & Appraisal Policy has been set up to support staff development and delivery of the organisational plan.

We have recently developed a new 12-month operational plan which will launch in April 2022. The plan provides key actions and delivery objectives for the year ahead, regrouping and stabilising the charity following the move into our new Support Centre and the impact of COVID19, and taking advantage of the opportunities now presenting themselves for future growth and development?

The overall aims and objectives of the operational plan are outlined below:

FAMILY SUPPORT - Provide the highest-quality offer for all children and families

- Maximise the use of the Support Centre for delivery
- Maximise alignment of beneficiary needs with our resources and delivery across key locations (North West & North Wales)
- Develop evidence-based Quality Frameworks to become a best practice organisation

SUSTAINABILITY - Achieve longer term financial security which allows us to be ambitious and plan confidently into the future

- Develop key partnerships
- To develop income generation activities
- To be financially responsible, effective, and efficient

CULTURE & PEOPLE - Become an employer of choice for both existing and potential new employees

- Foster a culture of inclusiveness and personal development that supports staff well-being
- Improve Governance and Compliance of our management system of internal control
- Develop volunteer pool and strategic ambassador roles

PR AND MARKETING - All stakeholders are aware of what The Joshua Tree does and can identify its successes and impact

- To establish and deliver an effective communications and marketing strategy which outlines what we do

Structure, governance and management

Nature of the Governing Documents and Constitution of the Charity

The organisation is a charitable company limited by guarantee, incorporated on 14th December 2005 and registered as a charity on 3rd May 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Statement on compliance with the Charity Governance Code 2020

The trustees continue to oversee governance practice within the charity, with evidence of good practice across a wide range of areas covered by the code together with some areas where improvement continues. The trustees are pleased to report that excellent progress has been made against the governance improvement plan resulting in significantly strengthened management and internal control systems and the further development of the risk and assurance management and reporting system throughout the whole span of charity activity.

The trustees can therefore confirm compliance with the provisions of the Charity Governance Code 2020 for the reporting period, apart from provision 5.7.3 as previously reported. The trustees have continued to deliver on the plan to address this area and following a review and refresh of the board of trustees, four trustees, including David Hill the Chair of the Board of Trustees, have resigned and five new external appointments have been made. This will mean that the Charity will start the 2022/23 year fully compliant with provision 5.7.3. The former Deputy Chair Andy Seferta has been appointed as the Chair – as one of the longer serving trustees this gives us the benefit of continuity and provides a strong knowledge base and focused support for the newly appointed CEO. The Trustees have carefully considered the position for the coming year and are aware that for the latter half of that year there will be one trustee who will have served for longer than 9 years. A skills audit has been carried out as part of the annual appraisal process for trustees and given the introduction of 7 new trustees over the past two years, the trustees are confident that in the short to medium term this does not present any risk to board independence and strikes the balance between refreshing of the board and continuity.

Reference and Administrative Information

Charity Name: The Joshua Tree – Supporting Families Affected by Childhood Cancers
Charity Registration Number: 1114000
Company Registration Number: 05654487
Registered Office: Dalefords Lane, Sandiway, Cheshire, CW8 2GW
Operational Address: Dalefords Lane, Sandiway, Cheshire, CW8 2GW

Management Committee: Directors and trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Andy Seferta - Deputy Chair / Chair from 22/09/2021	
Tonia Ball	
Tracey Harrison	
Judith Malley	
David Perrin	(Appointed 30 April 2021)
Pauline Byrne	(Appointed 31 March 2022)
Nerys Price - Jones	(Appointed 31 March 2022)
John Archer	(Appointed 31 March 2022)
Susan Gilby	(Appointed 31 March 2022)
Katherine Dobb	(Resigned 31 March 2022)
David Hill - Chair / Treasurer	(Resigned 31 March 2022)
Lynda Hill	(Resigned 30 June 2021)
Piers McLeish	(Resigned 22 September 2021)
Michael Bedford	(Resigned 22 September 2021)
Diane Halsey	(Appointed 30 April 2021)
Martin Keelagher	(Appointed 31 March 2022)

All the directors of the company are also the trustees of the charity and their responsibilities include the responsibilities of the directors under the Companies Acts and of the Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 90% + attendance for each meeting.

Organisational Structure

As at 31 March 2022 the board of directors had 11 full members who meet 4 times a year as a whole board to discuss the charity's achievements and consider plans for the period ahead. In addition, they meet annually with staff, volunteers and beneficiaries to discuss long term strategy with the broader audience. Trustee sub-committees cover the areas of:

- Finance & Performance
- Governance & Compliance
- Family Support Service Quality
- Nominations & Remuneration
- Business Development & Income Generation

to enable further discussion and decision making to take place within specific areas and allow reporting back to the whole board. The Directors have a range of skills from various professional backgrounds.

Staffing

The charity employs 14 members of staff, 11 of whom work part-time, and have a dedicated team of volunteers (approximately 75) who play a varied and valuable role. Businesses engage as Corporate Charity Partners and often offer staff community volunteering days.

A new Chief Executive Officer joined The Joshua Tree in November 2021.

Bankers

HSBC, 19 High Street, Northwich, Cheshire, CW9 5BZ

Independent Examiner

Fran Johnson BSc BFP FCA, WR Partners, Drake House, Gadbrook Way, Gadbrook Park, Northwich, Cheshire, CW9 7RA

Related Parties

None of the trustees receive remuneration or other benefits from their work as trustees. Any connection between a trustee or senior manager with an organisation involved in transactions with the charitable company must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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



Andy Seferta - Deputy Chair / Chair from 22/09/2021
Director

6 October 2022

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of The Joshua Tree - Supporting Families Affected by Childhood Cancers for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 presume that the charity will continue in operation.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

I report to the trustees on my examination of the financial statements of The Joshua Tree - Supporting Families Affected by Childhood Cancers (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

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

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Fran Johnson BSc BFP FCA
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dated: 28 September 2022

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022	Restricted funds Fixed Assets 2022	Restricted funds general 2022	Total 2022	Total 2021 Restated
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3	201,062	73,990	6,169	281,221	210,350
Charitable activities	4	-	-	276,473	276,473	270,094
Fundraising	5	48,721	-	-	48,721	12,077
Other income	6	3,087	-	-	3,087	3,860
Total income		252,870	73,990	282,642	609,502	496,381
Expenditure on:						
Raising funds						
Fundraising and publicity	7	79,921	-	12,000	91,921	74,344
Charitable activities	8	32,316	47,600	270,642	350,558	335,290
Total resources expended		112,237	47,600	282,642	442,479	409,634
Net incoming resources before transfers		140,633	26,390	-	167,023	86,747

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Net incoming resources before transfers	140,633	26,390	-	167,023	86,747
Gross transfers between funds	26,967	(26,967)	-	-	-
Net income for the year/ Net movement in funds	167,600	(577)	-	167,023	86,747
Fund balances at 1 April 2021	84,133	1,272,797	-	1,356,930	1,270,183
Fund balances at 31 March 2022	251,733	1,272,220	-	1,523,953	1,356,930

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 Restated £	Restricted funds Fixed Assets 2021 Restated £	Restricted funds general 2021 Restated £	Total 2021 Restated £
Income and endowments from:					
Donations and legacies	**3**	70,384	95,613	44,353	210,350
Charitable activities	**4**	82,254	-	187,840	270,094
Other trading activities	**5**	12,077	-	-	12,077
Other income	**6**	3,860	-	-	3,860
Total income		168,575	95,613	232,193	496,381
Expenditure on:					
Raising funds					
Fundraising and publicity	**7**	74,344	-	-	74,344
Charitable activities	**8**	91,607	45,448	198,235	335,290
Total resources expended		165,951	45,448	198,235	409,634
Net incoming resources before transfers		2,624	50,165	33,958	86,747
Gross transfers between funds		(72,674)	106,632	(33,958)	-
Net income for the year/ Net movement in funds		(70,050)	156,797	-	86,747
Fund balances at 1 April 2020		724,988	570,805	-	1,270,183
Fund balances at 31 March 2021		84,133	1,272,797	-	1,356,930

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £ Restated	2021 £
Fixed assets					
Tangible assets	**12**		1,272,220		1,272,797
Current assets					
Cash at bank and in hand		289,122		306,782	
Creditors: amounts falling due within one year	**13**	(37,389)		(222,649)	
Net current assets			251,733		84,133
Total assets less current liabilities			1,523,953		1,356,930
Income funds					
Restricted funds - Fixed Assets			1,272,220		1,272,797
Unrestricted funds			251,733		84,133
			1,523,953		1,356,930

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 October 2022

Andy Seferta - Deputy Chair / Chair from 22/09/2021
Trustee

Company Registration No. 05654487

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**19**		29,361		323,790
Investing activities					
Purchase of tangible fixed assets		(47,021)		(202,246)	
Net cash used in investing activities			(47,021)		(202,246)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(17,660)		121,544
Cash and cash equivalents at beginning of year			306,782		185,238
Cash and cash equivalents at end of year			289,122		306,782

1 Accounting policies

Charity information

The Joshua Tree - Supporting Families Affected by Childhood Cancers is a private company limited by guarantee incorporated in England and Wales. The registered office is Dalefords Lane, Sandiway, Cheshire, CW8 2GW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies **(Continued)**

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Land Nil, buildings 2.5% on cost
Fixtures and equipment	Fixtures 10% on cost, furnishings 20% on cost & equipment 25% on cost

1 Accounting policies **(Continued)**

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Legal status of the trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Critical accounting estimates and judgements

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds Fixed Assets 2022 £	Restricted funds general 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds Fixed Assets 2021 £	Restricted funds general 2021 £	Total 2021 £
Gifts & donations from individuals	43,027	-	-	43,027	48,837	-	-	48,837
Gifts & donations from organisations	158,035	-		158,035	21,547	-	-	21,547
Government grants	-	-	6,169	6,169	-	-	44,353	44,353
Other	-	73,990	-	73,990	-	95,613	-	95,613
	201,062	73,990	6,169	281,221	70,384	95,613	44,353	210,350

4 Charitable activities

	2022 £	2021 £
General purpose grants	-	82,254
Service provision grants	276,473	187,840
	276,473	270,094
Analysis by fund		
Unrestricted funds	-	82,254
Restricted funds - general	276,473	187,840

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	48,721	12,077

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Website sales	637	886
Gift aid	2,450	2,974
	3,087	3,860

7 Raising funds

	Unrestricted funds	**Restricted funds general**	**Total**	Unrestricted funds
	2022	**2022**	**2022**	2021
	£	**£**	**£**	£
Fundraising and publicity				
Staging fundraising events	21,880	-	21,880	9,132
Staff costs	58,041	12,000	70,041	65,212
Fundraising and publicity	79,921	12,000	91,921	74,344
	79,921	12,000	91,921	74,344

8 Charitable activities

	2022	2021
	£	£
Staff costs	183,222	180,134
Travel expenses	7,041	1,973
Training	1,106	4,541
Other costs	11,457	6,686
Property costs	-	951
Sessional counselling	4,143	1,630
Hwb rent	576	151
Programmes	289	-
Evaluation service	3,461	2,169
	211,295	198,235
Share of support costs (see note 9)	137,096	135,684
Share of governance costs (see note 9)	2,167	1,371
	350,558	335,290
Analysis by fund		
Unrestricted funds	32,316	91,607
Restricted funds - Fixed Assets	47,600	45,448
Restricted funds - general	270,642	198,235
	350,558	335,290

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	56,504	-	56,504	35,522	-	35,522
Depreciation	47,600	-	47,600	45,448	-	45,448
Property costs	15,020	-	15,020	33,987	-	33,987
Office costs	12,107	-	12,107	15,299	-	15,299
Insurance expense	4,541	-	4,541	4,644	-	4,644
Bank charges	598	-	598	(58)	-	(58)
Other	726	-	726	842	-	842
Independent examiner	-	2,167	2,167	-	1,371	1,371
	137,096	2,167	139,263	135,684	1,371	137,055
Analysed between						
Charitable activities	137,096	2,167	139,263	135,684	1,371	137,055

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in relation to their role as a trustee.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Family Support	9	9
Income Generation	3	3
Business Office	3	2
Total	14	14

11 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	285,687	259,905
Social security costs	18,586	16,168
Other pension costs	5,494	4,795
	309,767	280,868

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

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and equipment	Total
	£	£	£
Cost			
At 1 April 2021	1,196,823	127,201	1,324,024
Additions	36,833	10,188	47,021
Disposals	-	(354)	(354)
At 31 March 2022	1,233,656	137,035	1,370,691
Depreciation and impairment			
At 1 April 2021	27,444	23,782	51,226
Depreciation charged in the year	28,364	19,235	47,599
Eliminated in respect of disposals	-	(354)	(354)
At 31 March 2022	55,808	42,663	98,471
Carrying amount			
At 31 March 2022	1,177,848	94,372	1,272,220
At 31 March 2021	1,169,379	103,418	1,272,797

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		4,443	4,690
Deferred restricted grant funds	14	26,581	184,534
Other creditors		1,076	849
Accrued expenses		5,289	32,576
		37,389	222,649

14 Deferred income

	2022 £	2021 £
Other deferred income	26,581	184,534

Deferred income included in the financial statements is as follows:

Funding for future capital projects £5,000 (2021: £69,051), revenue funding for future salary costs and other donations of £21,581 (2021: £115,482)

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,494 (2021 - £4,795).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
The Steve Morgan Foundation	-	50,000	(50,000)	-
Cheshire Community Foundation	-	11,386	(11,386)	-
Global Make Some Noise	-	25,000	(25,000)	-
BBC Children in Need	-	50,342	(50,342)	-
The National Lottery Community Fund – Reaching Communities	-	134,707	(134,707)	-
Coronavirus JRS funding	-	6,169	(6,169)	-
Other	-	5,038	(5,038)	-
	-	282,642	(282,642)	-

In addition to the funds analysed above the charity holds a fixed asset restricted fund which represents the net book value of the fixed assets and any net current assets or liabilities related to capital funding. The balance on this fund at 31 March 2022 was £1,272,220 (31 March 2021 £1,272,797).

The purpose of the general restricted funds is as follows:-

- **Steve Morgan Foundation** – three-year grant to fund a staff member and related costs for the provision of support in North Wales.
- **Cheshire Community Foundation** – grant to fund part-time administrative support to the Family Support team.
- **Global Make Some Noise** – two year grant to fund three positions within the Family Support team.
- **BBC Children in Need** – three year grant funding our Children's Support Worker and additional services.
- **The National Lottery Community Fund - Reaching Communities**– five year tapered grant funding a proportion of Family Support team salaries and service provision costs.

17 Analysis of net assets between funds

	Unrestricted funds	**Fixed Assets funds**	**Restricted funds**	**Total**	Unrestricted funds	Fixed Assets fund	Restricted funds	Total
	2022	**2022**	**2022**	**2022**	2021	2021	2021	2021
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	-	1,272,220	-	1,272,220	-	1,272,797	-	1,272,797
Current assets/ (liabilities)	251,733	-	-	251,733	84,133	-	-	84,133
	251,733	1,272,220	-	1,523,953	84,133	1,272,797	-	1,356,930

18 Related party transactions

Mrs Lynda Hill, a trustee until 30 June 2021 and the wife of the former chair of trustees was also employed as a sessional counsellor. In the year Mrs Hill received total remuneration of £3,375 (2021: £17,625) in relation to her role as an employee. No remuneration was received in relation to her role as a Trustee.

19 Cash generated from operations

	2022	**2021**
	£	**£**
Surplus for the year	167,023	86,747
Adjustments for:		
Depreciation and impairment of tangible fixed assets	47,600	45,449
Movements in working capital:		
(Increase)/decrease in debtors	-	21,126
(Decrease)/increase in creditors	(27,309)	23,135
(Decrease)/increase in deferred income	(157,953)	147,333
Cash generated from operations	29,361	323,790

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

England & Wales - Charity number 1114000

Accounts

Charity Registration No. 1114000

Company Registration No. 05654487 (England and Wales)

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE JOSHUA TREE

SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T E Ball M J Bedford K S Dobb T Harrison D N Hill J Malley P C McLeish A Seferta
Secretary	D Halsey
Charity number	1114000
Company number	05654487
Principal address	Dalesfords Lane Sandiway Cheshire CW8 2GW
Registered office	Dalesfords Lane Sandiway Cheshire CW8 2GW
Independent examiner	Andrew Hague BEng (Hons) BFP FCA WR Partners Chartered Accountants & Statutory Auditor Drake House Gadbrook Park Northwich Cheshire CW9 7RA

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects and principal activities are: The relief of children with life threatening illnesses and their families and friends, by the provision of an environmentally friendly and energy efficient holiday house, and the provision of a support centre to help those who have been affected by a child with a life-threatening illness.

The 2 main objectives for April 2020 to end of March 2021 have focussed on developing our family support service to meet the needs of our beneficiaries during the Covid-19 pandemic and completing the fit-out of our new purpose-built support centre.

Achievements and performance

Family Support Service

The families that we provide support to are under great pressure when experiencing a childhood cancer diagnosis, but during the Covid-19 pandemic, this has been magnified as they are pushed into further crisis. The traditional methods of support that we would ordinarily deliver have had to be adapted quite significantly throughout the pandemic to ensure that no one experiences undue challenges in accessing our services. Face to face support has been replaced by online interaction, daily/weekly/monthly individual or family-based activities have also been replaced by a variety of online projects. During this financial year, 22 families based in Cheshire, throughout the North West and across North Wales came to us as either self-referrals or from other sources.

It has been imperative that the families we support have continued to engage with us albeit through technology. We continue to work towards welcoming families to our Support Centre and now have a Well-Being Co-Ordinator in role who is working on a timetable of events and workshops which are due to begin in mid-2021.

Services throughout this financial year have included:-

- Counselling sessions via Zoom
- 1:1 Craft sessions for the children
- Weekly Family Saturdays via Zoom offering craft activities, jokes and quizzes
- Well-Being Wednesdays via Zoom which included craft sessions, Yoga and Meals with Mike
- 1:1 emotional support through Zoom, telephone, text and email

One of the most significant and inclusive projects throughout this financial year was an initiative called Amasing which involved many of The Joshua Tree stakeholders. Beneficiaries, volunteers, and staff collaborated to compose and perform a song that captures the essence of The Joshua Tree. The process gave everyone the opportunity to work together, have fun, and gain a sense of achievement. The resulting song, "Our Tree" is an emotive and heartfelt tribute to the charity and our beneficiaries, which is used to help raise awareness of our work. The entire project was carried out over Zoom and is set to continue throughout 2021 with the next phase being to create a piece of artwork to be on view at the centre.

Building Project

The Joshua Tree's new purpose-built support centre in Sandiway, Cheshire was designed to provide a calm and relaxing environment for families affected by childhood cancers. The construction was completed in February 2020, and during this financial year we have focussed on decorating, kitting-out and furnishing the building. Significant progress has been made with external works, including a securely fenced, bespoke designed children's playground installed in the summer, a large Tarmac carpark installed over the winter, and the ongoing landscaping project to be completed in summer 2021.

The support centre provides an appropriate and much-needed environment for families, accommodating children of all ages from toddlers through to teenagers. The centre features a multi-functional activity room, counselling suites, soft play and sensory equipment, a games room, office facilities, the outdoor play area and landscaped gardens, all of which will further enhance the support service.

The Covid-19 pandemic has meant that we have not been able to formally launch and open the support centre in this financial year, however a small number of families have been able to access the facilities and support available at the centre on an individual basis. Since April 2021 we have been welcoming families to the support centre in accordance with the relevant guidance and Covid-safe measures. As the pandemic restrictions are gradually lifted, we expect to welcome more families to the centre, with an opening celebration planned in the autumn.

Operational Update

Following the move to our new purpose-built support centre in February 2020 there have been increased operational responsibilities. To assist us in ensuring we remain compliant and fulfil our responsibilities we have engaged with specialist companies in relation to Health & Safety, Fire Risk Assessment, PAT Testing and Fire Safety maintenance contracts.

Extensive work has been carried out to ensure a safe working environment during the COVID-19 pandemic and the wellbeing of staff has been paramount to ensure staff feel safe and supported. A Control of Infectious Diseases policy, a risk assessment and thorough cleaning procedures have been put in place prior to asking staff to return to work in the support centre to ensure there is a safe working environment. We consider that it is vitally important for employees to be vaccinated against COVID-19 in accordance with the government's vaccination programme. Therefore, we require that, when employees are invited by the NHS to have a coronavirus vaccination, employees take the opportunity to be vaccinated. If employees are not vaccinated, it is likely that there will be a loss of beneficiary confidence in using our services and consequently this will have a severe impact on our reputation. We have put a Vaccination Policy in place which provides staff with guidance and the opportunity to speak to senior managers if they feel unable to proceed with the vaccination.

We continue to refine and add to our policies and procedures and have introduced procedures to ensure continued GDPR compliance. Staff have been encouraged to seek out training and development, and all current staff have undertaken Level 2 Safeguarding training, with any new staff planning to complete their training this year.

Income Generation
As with all charities, The Joshua Tree was affected by a shortfall in fundraising activity due to COVID19. This coupled with the laws around social distancing has impacted us, as we have not been able to open our support centre or run the calendar of fundraising events as planned. The team soon adapted their efforts and fundraising events were moved online.

The year began with an online campaign highlighting the similarities of families affected by childhood cancers to those of others living in lockdown, this was to raise awareness of the plight of families and generate donations. We hosted an online Art Auction, with artists donating artwork from all over the country and raising in excess of £2,000. We joined in the national 2.6 Challenge campaign in place of the London Marathon in April and had supporters take part in the virtual London Marathon in October raising £1,200 for the Charity.

The annual Arley Hall Shopping Spectacular, in its fifth year of supporting The Joshua Tree, was also taken online to offer a virtual festive shopping spectacular and although the event faced challenges being the first of its kind did manage to sell over 500 tickets and the Arley Committee donated over £7,000 to The Joshua Tree.

Grant funding has been a vital component of keeping the charity buoyant this year and with the success of securing a number of emergency-COVID grants we have maintained the income targets we hoped to achieve through fundraising. In addition to Covid-19 emergency grants, we have continued to receive grants supporting our service provision, from Cheshire West & Chester Council Carer Breaks £22,133, The Steve Morgan Foundation £30,000, Cheshire Community Foundation £1,134, Global Make Some Noise £25,000, BBC Children in Need £22,832, and The National Lottery £86,741.

Financial review
During this financial year the global Covid-19 pandemic caused the cancellation of the majority of our significant fundraising events, which resulted in a £120,600 (59%) decrease in donations and fundraising income. This funding gap has been offset by government income of £44,353 through the Job Retention Scheme, and emergency grants paid through Cheshire West & Chester Council £10,000, The National Lottery £20,000, and the Steve Morgan Foundation £52,231.

Investment Policy
During the completion of the Support Centre, long term investments have not been considered appropriate. When all phases of the build and kit-out are complete consideration will be made to invest any surplus cash.

Reserves Policy
Until the new support centre is operational, the charity is in a position where reserve funds are limited. Expenditure is kept to a minimum as all funds raised are to secure the completion of the centre, the running of our support service and operational costs. Once this is complete and the centre is operational then the charity will aim to hold reserved funds equal to six months of forecast expenditure less secured income.

Transactions and Financial Position
The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £36,582 (2020: £71,415). £106,632 of revenue funds has been transferred to the fixed assets fund representing the value of capital spend not directly funded through capital grants during the year. The total revenue reserves at the year-end stands at £84,133 (2020: £154,183) all of which are free unrestricted liquid reserves.

The balance on the fixed asset restricted fund at 31 March 2021 was £1,272,797 (2020 £1,116,000).

Share Capital
The Company is limited by guarantee and therefore has no share capital.

Risk Management
Management of risk is considered at trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review. Procedures are implemented as required for authorisation of transactions, contracts and projects.

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

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

.....

D N Hill

Director

Dated: 22/1/2021

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

I report to the trustees on my examination of the financial statements of The Joshua Tree - Supporting Families Affected by Childhood Cancers (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Hague BEng (Hons) BFP FCA

WR Partners
Chartered Accountants & Statutory Auditor
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dated: 13.10.2021

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds Fixed Assets 2021 £	Restricted funds general 2021 £	Total 2021 £	Total 2020 Restated £
Income and endowments from:						
Donations and legacies	3	70,384	95,613	44,353	210,350	615,673
Charitable activities	4	82,254	-	187,840	270,094	191,393
Fundraising	5	12,077	-	-	12,077	154,715
Other income	6	3,860	-	-	3,860	72
Total income		168,575	95,613	232,193	496,381	961,853
Expenditure on:						
Raising funds						
Fundraising and publicity	7	74,344	-	-	74,344	106,425
Charitable activities	8	91,607	45,448	198,235	335,290	238,818
Total resources expended		165,951	45,448	198,235	409,634	345,243
Net incoming resources before transfers		2,624	50,165	33,958	86,747	616,610
Net incoming resources before transfers		2,624	50,165	33,958	86,747	616,610
Gross transfers between funds		(72,674)	106,632	(33,958)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(70,050)	156,797	-	86,747	616,610
Fund balances at 1 April 2020						
As originally reported		*724,988*	-	-	*724,988*	*653,573*
Prior year adjustment		*(570,805)*	*1,116,000*	-	*545,195*	-
As restated		154,183	1,116,000	-	1,270,183	653,573
Fund balances at 31 March 2021		84,133	1,272,797	-	1,356,930	1,270,183

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 Restated £	Restricted funds Fixed Assets 2020 Restated £	Restricted funds general 2020 Restated £	Total 2020 Restated £
Income and endowments from:					
Donations and legacies	3	70,478	545,195	-	615,673
Charitable activities	4	71,167	-	120,226	191,393
Other trading activities	5	154,715	-	-	154,715
Other income	6	72	-	-	72
Total income		296,432	545,195	120,226	961,853
Expenditure on:					
Raising funds					
Fundraising and publicity	7	106,425	-	-	106,425
Charitable activities	8	109,818	-	129,000	238,818
Total resources expended		216,243	-	129,000	345,243
Net incoming resources before transfers		80,189	545,195	(8,774)	616,610
Gross transfers between funds		(579,579)	570,805	8,774	-
Net (expenditure)/income for the year/ Net movement in funds		(499,390)	1,116,000	-	616,610
Fund balances at 1 April 2019					
As originally reported		653,573	-	-	653,573
Prior year adjustment		-	-	-	-
As restated		653,573	-	-	653,573
Fund balances at 31 March 2020		154,183	1,116,000	-	1,270,183

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £ Restated	2020 £
Fixed assets					
Tangible assets	12		1,272,797		1,116,000
Current assets					
Debtors	13	-		21,126	
Cash at bank and in hand		306,782		185,238	
		306,782		206,364	
Creditors: amounts falling due within one year	14	(222,649)		(52,181)	
Net current assets			84,133		154,183
Total assets less current liabilities			1,356,930		1,270,183
Income funds					
Restricted funds - Fixed Assets	18		1,272,797		1,116,000
Unrestricted funds			84,133		154,183
			1,356,930		1,270,183

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22/9/2021

D N Hill
Trustee

Company Registration No. 05654487

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	22		323,790		318,103
Investing activities					
Purchase of tangible fixed assets		(202,246)		(882,123)	
Net cash used in investing activities			(202,246)		(882,123)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			121,544		(564,020)
Cash and cash equivalents at beginning of year			185,238		749,258
Cash and cash equivalents at end of year			306,782		185,238

1 Accounting policies

Charity information

The Joshua Tree - Supporting Families Affected by Childhood Cancers is a private company limited by guarantee incorporated in England and Wales. The registered office is Dalesfords Lane, Sandiway, Cheshire, CW8 2GW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Land Nil, buildings 2.5% on cost
Fixtures and equipment	Fixtures 10% on cost, furnishings 20% on cost & equipment 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Legal status of the trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds fixed assets 2021 £	Restricted funds general 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds fixed assets 2020 £	Total 2020 £
Gifts and donations from individuals	48,837	-	-	48,837	48,345	545,195	593,540
Gifts and donations from organisations	21,547	-	-	21,547	22,133	-	22,133
Government grants	-	-	44,353	44,353	-	-	-
Other	-	95,613	-	95,613	-	-	-
	70,384	95,613	44,353	210,350	70,478	545,195	615,673

4 Charitable activities

	2021 £	2020 £
General purpose grants	82,254	71,167
Service provision grants	187,840	120,226
	270,094	191,393
Analysis by fund		
Unrestricted funds	82,254	71,167
Restricted funds - general	187,840	120,226
	270,094	191,393

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	12,077	154,715

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Other unrestricted income	-	72
Website sales	886	-
Gift aid	2,974	-
	3,860	72

7 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Staging fundraising events	9,132	18,920
Staff costs	65,212	87,505
Fundraising and publicity	74,344	106,425
	74,344	106,425

8 Charitable activities

	2021	2020
	£	£
Staff costs	180,134	152,032
Travel expenses	1,973	10,821
Training	4,541	2,470
Other costs	10,636	7,549
Property costs	951	-
	198,235	172,872
Share of support costs (see note 9)	135,684	60,990
Share of governance costs (see note 9)	1,371	4,956
	335,290	238,818
Analysis by fund		
Unrestricted funds	91,607	109,818
Restricted funds - Fixed Assets	45,448	-
Restricted funds - general	198,235	129,000
	335,290	238,818

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	35,522	-	35,522	23,716	-	23,716
Depreciation	45,448	-	45,448	4,164	-	4,164
Property costs	33,987	-	33,987	17,398	-	17,398
Office costs	15,299	-	15,299	16,095	-	16,095
Insurance expense	4,644	-	4,644	2,828	-	2,828
Reaching communities	-	-	-	60	-	60
Legal and professional	-	-	-	803	-	803
Bank charges	(58)	-	(58)	(461)	-	(461)
Other	842	-	842	551	-	551
Independent examiner	-	1,371	1,371	-	792	792
	135,684	1,371	137,055	65,154	792	65,946
Analysed between						
Charitable activities	135,684	1,371	137,055	60,990	4,956	65,946

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in relation to their role as a trustee.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	13	10

Employment costs	2021 £	2020 £
Wages and salaries	259,905	243,662
Social security costs	16,168	15,554
Other pension costs	4,795	4,037
	280,868	263,253

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

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and equipment	Total
	£	£	£
Cost			
At 1 April 2020	1,099,066	23,828	1,122,894
Additions	97,757	104,489	202,246
Disposals	-	(1,116)	(1,116)
At 31 March 2021	1,196,823	127,201	1,324,024
Depreciation and impairment			
At 1 April 2020	-	6,894	6,894
Depreciation charged in the year	27,444	18,005	45,449
Eliminated in respect of disposals	-	(1,116)	(1,116)
At 31 March 2021	27,444	23,783	51,227
Carrying amount			
At 31 March 2021	1,169,379	103,418	1,272,797
At 31 March 2020	1,099,066	16,934	1,116,000

13 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	-	21,126

14 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		4,690	-
Deferred restricted grant funds	15	184,534	37,201
Other creditors		849	-
Accrued expenses		32,576	14,980
		222,649	52,181

15 Deferred income

	2021	2020
	£	£
Other deferred income	184,534	37,201

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,795 (2020 - £4,037).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Cheshire West and Chester Council Carer Breaks	-	22,133	(22,133)	-	-
The Steve Morgan Foundation	-	30,000	(30,000)	-	-
Cheshire Community Foundation	-	1,134	(1,134)	-	-
Global Make Some Noise	-	25,000	(25,000)	-	-
BBC Children in Need	-	22,832	(22,832)	-	-
The National Lottery Community Fund – Reaching Communities	-	86,741	(86,741)	-	-
Coronavirus JRS funding	-	44,353	(10,395)	(33,958)	-
	-	232,193	(198,235)	(33,958)	-

In addition to the funds analysed above the charity holds a fixed asset restricted fund which represents the net book value of the fixed assets and any net current assets or liabilities related to capital funding. The balance on this fund at 31 March 2021 was £1,272,797 (31 March 2020 £1,116,000).

The purpose of the general restricted funds is as follows:-

- **Cheshire West and Chester Council Carer Breaks** - annual grant to fund a staff position to enable carers to be offered a break from their caring responsibilities.
- **Steve Morgan Foundation** – three-year grant to fund a staff member and related costs for the provision of support in North Wales.
- **Cheshire Community Foundation** – grant to fund part-time administrative support to the Family Support team.
- **Global Make Some Noise** – two year grant to fund three positions within the Family Support team.
- **BBC Children in Need** – three year grant funding our Children's Support Worker and additional services.
- **The National Lottery Community Fund - Reaching Communities**– five year tapered grant funding a proportion of Family Support team salaries and service provision costs.

18 Restricted funds - Fixed Assets

These are restricted funds which are material to the charity's activities made up as follows:

	Balance at 1 April 2020	Movement in funds: Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Fixed Asset Restricted Funds	1,116,000	95,613	(45,448)	106,632	1,272,797

19 Analysis of net assets between funds

	Unrestricted funds	Fixed Assets funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	-	1,272,797	-	1,272,797	-	1,116,000	-	1,116,000
Current assets/(liabilities)	84,133	-	-	84,133	154,183	-	-	154,183
	84,133	1,272,797	-	1,356,930	154,183	1,116,000	-	1,270,183

20 Related party transactions

Mrs Lynda Hill, a trustee and the wife of the chair of trustees is also employed as a sessional counsellor. In the year Mrs Hill received total remuneration of £17,625 (2020: £30,000) in relation to her role as an employee. No remuneration was received in relation to her role as a Trustee.

Piers McLeish, a trustee, and the Acting CEO from January 2020 to April 2021, is a shareholder in Access UK Ltd. The Joshua Tree entered into a marketing service contract with Access UK Ltd at a cost to The Joshua Tree of £4,800.

21 Prior year adjustment

The prior year adjustment relates to the recognition of capital funding.

In the original 2020 financial statements £545,195 of capital funding was included as deferred income. As there was no requirement to defer this income the income has been recognised as fixed asset restricted funding. In addition £570,805 was transferred from unrestricted reserves to fixed asset restricted reserves, being the cumulative value of capital funds originally shown in unrestricted reserves at 31 March 2020.

The effect of the adjustment at 31 March 2020 is to increase total funds by the £545,195 of restricted fixed asset funding not previously recognised and to reduce unrestricted funds from £724,988 originally reported at 31 March 2020 to £154,183.

22	Cash generated from operations	2021 £	2020 £
	Surplus for the year	86,747	616,611
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	45,449	4,164
	Movements in working capital:		
	Decrease/(increase) in debtors	21,126	(7,510)
	Increase/(decrease) in creditors	23,135	(332,363)
	Increase in deferred income	147,333	37,201
	Cash generated from operations	323,790	318,103

23 Analysis of changes in net funds

The charity had no debt during the year.