

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**

---

<b>Trustees</b>	T E Ball M J Bedford K S Dobb T Harrison D N Hill J Malley P C McLeish A Seferta
<b>Secretary</b>	D Halsey
<b>Charity number</b>	1114000
<b>Company number</b>	05654487
<b>Principal address</b>	Dalesfords Lane Sandiway Cheshire CW8 2GW
<b>Registered office</b>	Dalesfords Lane Sandiway Cheshire CW8 2GW
<b>Independent examiner</b>	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**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 22

---

**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.

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**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.

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**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.

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**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.

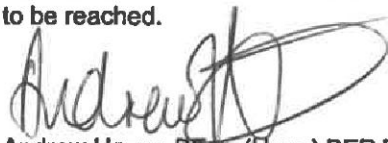
#### Independent examiner's statement

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 (Fons) 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

		Unrestricted funds	Restricted funds Fixed Assets	Restricted funds general	Total	Total
		2021	2021	2021	2021	2020 Restated
	Notes	£	£	£	£	£
<b><u>Income and endowments from:</u></b>						
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
<b>Total income</b>		<b>168,575</b>	<b>95,613</b>	<b>232,193</b>	<b>496,381</b>	<b>961,853</b>
<b><u>Expenditure on:</u></b>						
<b><u>Raising funds</u></b>						
Fundraising and publicity	7	74,344	-	-	74,344	106,425
Charitable activities	8	91,607	45,448	198,235	335,290	238,818
<b>Total resources expended</b>		<b>165,951</b>	<b>45,448</b>	<b>198,235</b>	<b>409,634</b>	<b>345,243</b>
<b>Net incoming resources before transfers</b>		<b>2,624</b>	<b>50,165</b>	<b>33,958</b>	<b>86,747</b>	<b>616,610</b>
<b>Net incoming resources before transfers</b>		<b>2,624</b>	<b>50,165</b>	<b>33,958</b>	<b>86,747</b>	<b>616,610</b>
Gross transfers between funds		(72,674)	106,632	(33,958)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(70,050)</b>	<b>156,797</b>	<b>-</b>	<b>86,747</b>	<b>616,610</b>
<b>Fund balances at 1 April 2020</b>						
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
<b>Fund balances at 31 March 2021</b>		<b>84,133</b>	<b>1,272,797</b>	<b>-</b>	<b>1,356,930</b>	<b>1,270,183</b>

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

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

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 £	£	2020 £	£
				Restated	
<b>Fixed assets</b>					
Tangible assets	12		1,272,797		1,116,000
<b>Current assets</b>					
Debtors	13	-		21,126	
Cash at bank and in hand		306,782		185,238	
		306,782		206,364	
<b>Creditors: amounts falling due within one year</b>	14	(222,649)		(52,181)	
<b>Net current assets</b>			84,133		154,183
<b>Total assets less current liabilities</b>			1,356,930		1,270,183
<b>Income funds</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		323,790		318,103
<b>Investing activities</b>					
Purchase of tangible fixed assets		(202,246)		(882,123)	
<b>Net cash used in investing activities</b>			(202,246)		(882,123)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			121,544		(564,020)
Cash and cash equivalents at beginning of year			185,238		749,258
<b>Cash and cash equivalents at end of year</b>			<u>306,782</u>		<u>185,238</u>

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**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.

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**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.

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**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.



# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds fixed assets	Restricted funds general	Total	Unrestricted funds	Restricted funds fixed assets	Total
	2021 £	2021 £	2021 £	2021 £	2020 £	2020 £	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	-	-	-
	<u>70,384</u>	<u>95,613</u>	<u>44,353</u>	<u>210,350</u>	<u>70,478</u>	<u>545,195</u>	<u>615,673</u>

### 4 Charitable activities

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

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Fundraising events	<u>12,077</u>	<u>154,715</u>

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6 Other income**

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

**7 Raising funds**

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

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**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	-
	<u>198,235</u>	<u>172,872</u>
Share of support costs (see note 9)	135,684	60,990
Share of governance costs (see note 9)	1,371	4,956
	<u>335,290</u>	<u>238,818</u>
<b>Analysis by fund</b>		
Unrestricted funds	91,607	109,818
Restricted funds - Fixed Assets	45,448	-
Restricted funds - general	198,235	129,000
	<u>335,290</u>	<u>238,818</u>

**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
	<u>135,684</u>	<u>1,371</u>	<u>137,055</u>	<u>65,154</u>	<u>792</u>	<u>65,946</u>
<b>Analysed between</b>						
Charitable activities	135,684	1,371	137,055	60,990	4,956	65,946
	<u>135,684</u>	<u>1,371</u>	<u>137,055</u>	<u>60,990</u>	<u>4,956</u>	<u>65,946</u>

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**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:

	<b>2021 Number</b>	<b>2020 Number</b>
Employees	13	10
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	259,905	243,662
Social security costs	16,168	15,554
Other pension costs	4,795	4,037
	<b>280,868</b>	<b>263,253</b>

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

**12 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Fixtures and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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	<b>1,196,823</b>	<b>127,201</b>	<b>1,324,024</b>
<b>Depreciation and impairment</b>			
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	<b>27,444</b>	<b>23,783</b>	<b>51,227</b>
<b>Carrying amount</b>			
At 31 March 2021	<b>1,169,379</b>	<b>103,418</b>	<b>1,272,797</b>
At 31 March 2020	<b>1,099,066</b>	<b>16,934</b>	<b>1,116,000</b>

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**13 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	-	21,126
	<u>          </u>	<u>          </u>

**14 Creditors: amounts falling due within one year**

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

**15 Deferred income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other deferred income	184,534	37,201
	<u>          </u>	<u>          </u>

**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).

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**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.

**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**18 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 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
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 Restricted Assets funds	Restricted funds	Total Unrestricted funds	Designated funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2021 £	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.



**THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>22</b>	<b>Cash generated from operations</b>	<b>2021 £</b>	<b>2020 £</b>
	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
	<b>Cash generated from operations</b>	<b>323,790</b>	<b>318,103</b>
<b>23</b>	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		