

**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

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<b>Trustees</b>	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)
<b>Secretary</b>	Diane Halsey	
<b>Charity number</b>	1114000	
<b>Company number</b>	05654487	
<b>Principal address</b>	Dalefords Lane Sandiway Cheshire CW8 2GW	
<b>Registered office</b>	Dalefords Lane Sandiway Cheshire CW8 2GW	
<b>Independent examiner</b>	Fran Johnson BSc BFP FCA WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

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# 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***

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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.



# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

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

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

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- 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.

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

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

### FOR THE YEAR ENDED 31 MARCH 2022

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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.

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

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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#### **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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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



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

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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



# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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***

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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

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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

		Unrestricted funds 2022	Restricted funds Fixed Assets 2022	Restricted funds general 2022	Total 2022	Total 2021 Restated
	Notes	£	£	£	£	£
<b>Income and endowments from:</b>						
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
<b>Total income</b>		<b>252,870</b>	<b>73,990</b>	<b>282,642</b>	<b>609,502</b>	<b>496,381</b>
<b>Expenditure on:</b>						
<u>Raising funds</u>						
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
<b>Total resources expended</b>		<b>112,237</b>	<b>47,600</b>	<b>282,642</b>	<b>442,479</b>	<b>409,634</b>
<b>Net incoming resources before transfers</b>		<b>140,633</b>	<b>26,390</b>	<b>-</b>	<b>167,023</b>	<b>86,747</b>

## 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**

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

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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

		Unrestricted funds 2021 Restated £	Restricted funds Fixed Assets 2021 Restated £	Restricted funds general 2021 Restated £	Total 2021 Restated £
	Notes				
<b><u>Income and endowments from:</u></b>					
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
<b>Total income</b>		168,575	95,613	232,193	496,381
<b><u>Expenditure on:</u></b>					
<b><u>Raising funds</u></b>					
Fundraising and publicity	7	74,344	-	-	74,344
Charitable activities	8	91,607	45,448	198,235	335,290
<b>Total resources expended</b>		165,951	45,448	198,235	409,634
<b>Net incoming resources before transfers</b>		2,624	50,165	33,958	86,747
Gross transfers between funds		(72,674)	106,632	(33,958)	-
<b>Net income for the year/ Net movement in funds</b>		(70,050)	156,797	-	86,747
Fund balances at 1 April 2020		724,988	570,805	-	1,270,183
<b>Fund balances at 31 March 2021</b>		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 £	£	2021 £	£
				Restated	
<b>Fixed assets</b>					
Tangible assets	12		1,272,220		1,272,797
<b>Current assets</b>					
Cash at bank and in hand		289,122		306,782	
<b>Creditors: amounts falling due within one year</b>	13	(37,389)		(222,649)	
Net current assets			251,733		84,133
<b>Total assets less current liabilities</b>			1,523,953		1,356,930
<b>Income funds</b>					
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**

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

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2022**

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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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds Fixed Assets	Restricted funds general	Total	Unrestricted funds	Restricted funds Fixed Assets	Restricted funds general	Total
	2022	2022	2022	2022	2021	2021	2021	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
	<u>201,062</u>	<u>73,990</u>	<u>6,169</u>	<u>281,221</u>	<u>70,384</u>	<u>95,613</u>	<u>44,353</u>	<u>210,350</u>

### 4 Charitable activities

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

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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



# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 8 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<u>211,295</u>	<u>198,235</u>
Share of support costs (see note 9)	137,096	135,684
Share of governance costs (see note 9)	2,167	1,371
	<u>350,558</u>	<u>335,290</u>
<b>Analysis by fund</b>		
Unrestricted funds	32,316	91,607
Restricted funds - Fixed Assets	47,600	45,448
Restricted funds - general	270,642	198,235
	<u>350,558</u>	<u>335,290</u>

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## 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
	<u>137,096</u>	<u>2,167</u>	<u>139,263</u>	<u>135,684</u>	<u>1,371</u>	<u>137,055</u>
Analysed between						
Charitable activities	<u>137,096</u>	<u>2,167</u>	<u>139,263</u>	<u>135,684</u>	<u>1,371</u>	<u>137,055</u>

### 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
	<u>14</u>	<u>14</u>
Total	<u>14</u>	<u>14</u>

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

### 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
	<u>309,767</u>	<u>280,868</u>

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

### 12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and equipment £	Total £
<b>Cost</b>			
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	<u>1,233,656</u>	<u>137,035</u>	<u>1,370,691</u>
<b>Depreciation and impairment</b>			
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	<u>55,808</u>	<u>42,663</u>	<u>98,471</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>1,177,848</u>	<u>94,372</u>	<u>1,272,220</u>
At 31 March 2021	<u>1,169,379</u>	<u>103,418</u>	<u>1,272,797</u>

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
		<u>37,389</u>	<u>222,649</u>

### 14 Deferred income

	2022 £	2021 £
Other deferred income	<u>26,581</u>	<u>184,534</u>

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).

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	
	£	£	£	£
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.

# THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>251,733</u>	<u>1,272,220</u>	<u>-</u>	<u>1,523,953</u>	<u>84,133</u>	<u>1,272,797</u>	<u>-</u>	<u>1,356,930</u>

#### 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
<b>Cash generated from operations</b>	<u>29,361</u>	<u>323,790</u>