

Charity Registration No. 1114000

Company Registration No. 05654487 (England and Wales)

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

LEGAL AND ADMINISTRATIVE INFORMATION

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

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

Objectives and activities

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

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

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

Public benefit

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Family Support Service

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

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

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

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

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

- **Bespoke 1:1 therapeutic support for beneficiaries:** Counselling, early intervention support, art and play therapy, alongside support with parents, grandparents and wider family support groups, based on their unique needs. We will also deliver bereavement and emotional support for those families who unfortunately require our help.
- **Themed 'Schools Out' holiday play-based activity days:** These will be delivered during all school holidays at our centre and provide spaces in which children and siblings can play together and have a sense of normality in a safe space. The activities also bring families together and provide informal peer support activities for adults. Sessions will generally last for four hours, included a nutritious meal, and are delivered by our Family Support Team free of charge.
- **Peer Support Group events:** These events will be led by families and focus specifically on providing peer support for adult family members and Young Adults. They will be delivered quarterly and designed to offer help to specific members of the family during challenging times. Sessions will last for three hours. We can also provide additional 1:1 sessions for those who require more intensive support.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

- **Family Saturday events:** These events provide positive and engaging activities for the whole family and are delivered once a month. The activities include beach days, trips out, shows, walks, arts and crafts, Pilates, yoga and outdoor pursuits. Recent examples include a Coronation Lunch, themed events for Earth Day and Christmas Shopping Trip.
- **CASCADE* (Cope, Adapt, Survive Life After Cancer):** CASCADE is a cognitive behavioural therapy group programme developed by the University of New South Wales - we are the only UK charity involved in this pilot. CASCADE provides a total of 6 weekly sessions for parents/carers following cancer treatment. We are the only UK charity delivering this pilot in partnership with a global research programme developed by University of New South Wales in Australia.

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

Operational Update

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

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

Income Generation

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

Fundraising Income

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

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

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

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

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

Income Generation Advisory Group

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

Trust & Grants Income

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

Code of Fundraising Practice

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

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

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

Financial review

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

Reserves Policy

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

Transactions and Financial Position

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

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

Share Capital

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

Investment Policy

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

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

FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

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

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

Plans for future periods

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

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

Structure, governance and management

Nature of the Governing Documents and Constitution of the Charity

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

Statement on compliance with the Charity Governance Code 2020

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

Reference and Administrative Information

Charity Name: The Joshua Tree – Supporting Families Affected by Childhood Cancers

Charity Registration Number: 1114000

Company Registration Number: 05654487

Registered Office: Dalefords Lane, Sandiway, Cheshire, CW8 2GW

Operational Address: Dalefords Lane, Sandiway, Cheshire, CW8 2GW

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

Management Committee: Directors and trustees

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

Andy Seferta - Chair

Tonia Ball

Tracey Harrison

Judith Malley

(Resigned 31 December 2022)

David Perrin

(Resigned 30 June 2023)

Pauline Byrne

Nerys Price - Jones

John Archer

Susan Gilby

Diane Halsey

Martin Keelagher

Deborah Jones

(Appointed 1 July 2023)

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

Organisational Structure

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

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

Staffing

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

Bankers

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

Independent Examiner

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

Related Parties

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

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



.....
Andy Seferta - Chair

Director

Date: 13/10/2023
.....

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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



Dated: 23.10.23

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

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

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

All income and expenditure derive from continuing activities.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

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

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

All income and expenditure derive from continuing activities.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET

AS AT 31 MARCH 2023

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

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

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

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

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

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



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Andy Seferta - Chair
Trustee

Company Registration No. 05654487

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

1 Accounting policies

(Continued)

1.4 Income

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

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

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

1.5 Expenditure

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

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Legal status of the trust

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

2 Critical accounting estimates and judgements

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

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

4 Charitable activities

	2023	2022
	£	£
Service provision grants	<u>297,210</u>	<u>276,473</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	<u>86,109</u>	<u>48,721</u>

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

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

7 Raising funds

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Employees (Continued)

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

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

12 Tangible fixed assets

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

13 Debtors

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Creditors: amounts falling due within one year

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

15 Deferred income

	2023 £	2022 £
Other deferred income	<u>9,536</u>	<u>26,581</u>

Deferred income included in the financial statements is as follows:

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

16 Retirement benefit schemes

Defined contribution schemes

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

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

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

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Cash generated from operations	2023	2022
	£	£
Surplus for the year	227,169	167,023
Adjustments for:		
Depreciation and impairment of tangible fixed assets	47,223	47,600
Movements in working capital:		
(Increase) in debtors	(3,974)	-
Increase/(decrease) in creditors	6,218	(27,309)
(Decrease) in deferred income	(17,045)	(157,953)
Cash generated from operations	259,591	29,361
20 Analysis of changes in net funds		
The charity had no debt during the year.		