

Charity Registration No. 1114000

Company Registration No. 05654487 (England and Wales)

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

LEGAL AND ADMINISTRATIVE INFORMATION

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

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

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

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

Public benefit

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Family Support Service

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

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

The Joshua Tree - Hub and Spoke Model

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

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

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

Operational Update

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

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

Income Generation

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

Fundraising Income

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

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

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

Income Generation Advisory Group

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

Trust & Grants Income

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

Code of Fundraising Practice

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

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

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

Financial review

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

Reserves Policy

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

Transactions and Financial Position

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

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

Share Capital

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

Investment Policy

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

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

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

Plans for future periods

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

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

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

Structure, governance and management

Nature of the Governing Documents and Constitution of the Charity

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

Statement on compliance with the Charity Governance Code 2020

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

Reference and Administrative Information

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

Charity Registration Number: 1114000

Company Registration Number: 05654487

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

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

Management Committee: Directors and trustees

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

Andy Seferta - Chair

Tonia Ball

Tracey Harrison

David Perrin

(Resigned 30 June 2023)

Pauline Byrne

Nerys Price - Jones

John Archer

Susan Gilby

Diane Halsey

Martin Keelagher

(Resigned 27 June 2024)

Deborah Jones

(Appointed 1 July 2023)

Michael Carter

(Appointed 27 June 2024)

Jonathan Kidd

(Appointed 27 June 2024)

Katie Walton

(Appointed 26 September 2024)

Phil Gray

(Appointed 26 September 2024)

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

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

Organisational Structure

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

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

Staffing

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

Bankers

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

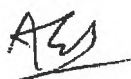
Independent Examiner

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

Related Parties

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

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



Andy Seferta - Chair
Director

26 September 2024

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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



Dated: 15.10.24

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

All income and expenditure derive from continuing activities.

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET

AS AT 31 MARCH 2024

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

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

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

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

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

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



Andy Seferta - Chair
Trustee

Company registration number 05654487

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

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

1.3 Charitable funds

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Legal status of the trust

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

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

5 Other trading activities

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

6 Investments

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Other income

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

8 Raising funds

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Charitable activities

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs

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

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

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

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

13 Taxation

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

14 Tangible fixed assets

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Deferred income

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

Deferred income included in the financial statements is as follows:

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

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

18 Retirement benefit schemes

Defined contribution schemes

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds - Fixed Assets

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

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

(Continued)

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

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

Transfers between funds

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

21 Designated funds

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	68,171	227,169
	Adjustments for:		
	Investment income recognised in statement of financial activities	(9,451)	(1,864)
	Depreciation and impairment of tangible fixed assets	47,751	47,223
	Movements in working capital:		
	Decrease/(increase) in debtors	870	(3,974)
	(Decrease)/increase in creditors	(4,529)	6,218
	Increase/(decrease) in deferred income	52,788	(17,045)
	Cash generated from operations	155,600	257,727
24	Analysis of changes in net funds		
	The charity had no debt during the year.		