

Registered number: 05654487
Charity number: 1114000

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

a. Policies and objectives

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

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

Our existing strategy is built around three core goals:

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

Public benefit

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

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

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

Family Support Service

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

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

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

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

Outreach Vehicle

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

Delivery

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

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

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

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

Research Work

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

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

Objectives and activities (continued)

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

c. Operational update

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

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

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

d. Income

Fundraising income

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

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

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

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

Income Generation Advisory Group

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

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

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

Objectives and activities (continued)

Trusts & Grant Income

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

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

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

e. Code of Fundraising Practice

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

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

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

f. Reserves Policy

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

g. Transactions and Financial Position

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

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

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

Objectives and activities (continued)

Share Capital

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

Investment Policy

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

h. Risk Management

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

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

i. Plans for future periods

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

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

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

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

Financial review

a. Financial review

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

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

Structure, governance and management

a. Nature of Governing Documents and Constitution of the Charity

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

b. Statement on compliance with the Charity Governance Code 2020

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

c. Reference and Administrative Information

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

d. Organisational Structure

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

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

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

Structure, governance and management (continued)

e. Staffing

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

Key Senior staff

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

f. Bankers

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

g. Related Parties

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

Statement of Trustees' responsibilities

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

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

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

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

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

Disclosure of information to auditors

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

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

Auditors

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

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



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

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

Opinion

We have audited the financial statements of The Joshua Tree - Supporting Families Affected By Childhood Cancers (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



WR Partners

Chartered Accountants
Statutory Auditors

Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

26 September 2025

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2025

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

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

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

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

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

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REGISTERED NUMBER: 05654487

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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

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



Andy Seferta
(Chair of Trustees)

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

THE JOSHUA TREE - SUPPORTING FAMILIES AFFECTED BY CHILDHOOD CANCERS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Charity information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The Joshua Tree - Supporting Families Affected By Childhood Cancers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

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

2.2 Going concern

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

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

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

2. Accounting policies (continued)

2.3 Charitable funds

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

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

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

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

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

2.4 Expenditure

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

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

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

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

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

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(A company limited by guarantee)

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

2. Accounting policies (continued)

2.5 Income

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

2.6 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

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

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

2.7 Impairment of fixed assets

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

2.8 Cash and cash equivalents

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

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

2. Accounting policies (continued)

2.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2.10 Employee benefits

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

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

2.11 Retirement benefits

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

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

4. Income from donations and legacies

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

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

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

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Grant income - core activities	38,387	442,923	481,310
Website sales	878	-	878
	<u>39,265</u>	<u>442,923</u>	<u>482,188</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Grant income - core activities	46,941	253,263	300,204
Website sales	2,798	-	2,798
	<u>49,739</u>	<u>253,263</u>	<u>303,002</u>

6. Fundraising

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising	208,223	208,223	162,379

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest receivable	13,793	13,793	9,451

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

8. Expenditure on raising funds

Fundraising trading expenses

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

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Service provision	<u>353,074</u>	<u>497,361</u>	<u>850,435</u>
	<u>216,119</u>	<u>338,515</u>	<u>554,634</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Service provision	<u>216,119</u>	<u>338,515</u>	<u>554,634</u>

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

10. Analysis of expenditure by activities

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

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Service provision	416,828	137,806	554,634

Analysis of direct costs

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

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

10. Analysis of expenditure by activities (continued)

Analysis of support costs

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

11. Staff costs

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

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

11. Staff costs (continued)

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

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

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

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

12. Trustees' remuneration and expenses

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

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

13. Taxation

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

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

14. Tangible fixed assets

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

15. Debtors

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

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

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	11,123	8,221
Other creditors	2,074	1,675
Deferred restricted grant funds	105,577	64,927
	<u>118,774</u>	<u>74,823</u>
	2025 £	2024 £
Other deferred income	91,900	62,324

Deferred income included in the financial statements is as follows:

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

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

17. Operating lease commitments

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

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

18. Retirement benefit schemes

Defined contribution schemes

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

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

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

19. Statement of funds

Statement of funds - current year

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

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

19. Statement of funds (continued)

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

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

19. Statement of funds (continued)

The purpose of the restricted funds is as follows:

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

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

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

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

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

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

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

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

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

Edward Gosling: A grant towards family support activities.

ESC Lottery: A grant towards sport and wellbeing activities.

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

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

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

Clocaenog: Support for families in Wales.

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

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Statement of funds (continued)

Statement of funds - prior year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Statement of funds (continued)

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Restricted funds					
Arete	-	5,000	(5,000)	-	-
Zacs Fund	-	3,000	-	-	3,000
Morgan Foundation	30,000	30,000	(30,000)	(30,000)	-
BBC Children in Need	3,303	-	(3,303)	-	-
National Lottery - Reaching Communities	95,324	71,493	(95,324)	(71,493)	-
Gwynt y Mor	11,811	32,144	(43,955)	-	-
Eric Wright Charitable Trust	18,324	-	(18,324)	-	-
National Lottery Wales	6,929	21,399	(28,328)	-	-
St James Place	-	1,000	(1,000)	-	-
Neumark Foundation	-	10,003	(10,003)	-	-
Edward Gosling	-	20,000	(20,000)	-	-
CVSC	-	10,674	(10,674)	-	-
ESC Lottery	-	13,450	(13,450)	-	-
Macmillan	-	13,338	(13,338)	-	-
	<u>165,691</u>	<u>231,501</u>	<u>(292,699)</u>	<u>(101,493)</u>	<u>3,000</u>
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Fixed assets restricted funds					
Fixed assets	<u>1,229,577</u>	<u>26,762</u>	<u>(47,749)</u>	<u>3,700</u>	<u>1,212,290</u>
Total Restricted funds	<u>1,395,268</u>	<u>258,263</u>	<u>(340,448)</u>	<u>(97,793)</u>	<u>1,215,290</u>
Total of funds	<u><u>1,851,120</u></u>	<u><u>792,962</u></u>	<u><u>(724,789)</u></u>	<u><u>(100,000)</u></u>	<u><u>1,819,293</u></u>

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

20. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

23. Analysis of cash and cash equivalents

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

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24. Analysis of changes in net debt

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