

Company registration number: CE012907

Charity registration number: 1176639

# Jessica's Sarcoma Awareness

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 31 March 2023



# **Jessica's Sarcoma Awareness**

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## **Jessica's Sarcoma Awareness**

### **Reference and Administrative Details**

**Charity Registration Number** 1176639

**Company Registration Number** CE012907

**Registered Office** The charity is incorporated in England and Wales.  
Stonehaven  
Henshaw  
Hexham  
Northumberland  
NE47 7EN

**Independent Examiner** Christopher Gillie FCCA  
Lloyds Bank House  
Bellingham  
Hexham  
Northumberland  
NE48 2BA

## Jessica's Sarcoma Awareness

### Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

#### Achievements and performance

Our main achievement has been to see so many families get away and try and be a normal family even if it has been just 3 days.

All monies has been raised through fundraising events like our annual Summer ball and the annual Great North Run.

SIGNED SECURELY  
10/10/2023

The strategic report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY  
*Trevor Robson*  
10/10/2023 at 1:43:22 PM UTC

.....  
T Robson  
Trustee

# **Jessica's Sarcoma Awareness**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### **Objectives and activities**

#### ***Objects and aims***

The objects of the charity are to promote and protect the health and welfare of people suffering from sarcoma cancer and their families through the provision of financial assistance, information equipment and other practical support as the trustees may determine.

The charity provides equipment, family days out, hampers and gifts for children in hospital at Christmas time, provides a holiday home for patients and their families to provide a holiday from treatment and their circumstances.

#### ***Objectives, strategies and activities***

Within this financial year we have raised money through a number of ways to make sure we have the funds to cover our aims. Our aims are:

- ☐ Built a bespoke 3 bedroom holiday lodge for respite to the families with children fighting cancer
- ☐ Had numerous families to enjoy the lodge as a free holiday away from everyday life which includes the weekly hospital visits and treatment
- ☐ Making up hampers for children and teenagers in hospital over Christmas time & easter and their siblings too. Although this has proved difficult with covid around.
- ☐ Provided the hospital with craft items so the patients can still have time to be creative.

We have already managed to complete the installation of Solar Panels for the lodge through grants. We have also installed a larger hot tub and Pergola to the outside seating area

There has been lots of families taken up the offer of free holidays to help them through this tough time.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	T Robson
	C Curry
	T Malone
	L Peacock

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

## **Jessica's Sarcoma Awareness**

### **Trustees' Report**

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of Trustees' Responsibilities**

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

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 charitable 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 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Jessica's Sarcoma Awareness

### Trustees' Report

SIGNED SECURELY  
10/10/2023  
10/10/2023 at 1:43:22 PM UTC

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY  
*Trevor Robson*  
10/10/2023 at 1:43:22 PM UTC  
.....

T Robson  
Trustee

## **Jessica's Sarcoma Awareness**

### **Independent Examiner's Report to the trustees of Jessica's Sarcoma Awareness ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

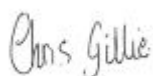
Having satisfied myself that the accounts of Jessica's Sarcoma Awareness are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011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

#### **Independent examiner's statement**

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:

1. accounting records were not kept in respect of Jessica's Sarcoma Awareness as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Lloyds Bank House  
Bellingham  
Hexham  
Northumberland  
NE48 2BA

Date:.....



## Jessica's Sarcoma Awareness

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	54,273	54,273
Total income		54,273	54,273
<b>Expenditure on:</b>			
Charitable activities	4	(28,587)	(28,587)
Total expenditure		(28,587)	(28,587)
Net income		25,686	25,686
Net movement in funds		25,686	25,686
<b>Reconciliation of funds</b>			
Total funds brought forward		261,646	261,646
Total funds carried forward	14	287,332	287,332
	Note	Unrestricted £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	73,741	73,741
Total income		73,741	73,741
<b>Expenditure on:</b>			
Charitable activities	4	(76,228)	(76,228)
Total expenditure		(76,228)	(76,228)
Net expenditure		(2,487)	(2,487)
Net movement in funds		(2,487)	(2,487)
<b>Reconciliation of funds</b>			
Total funds brought forward		264,133	264,133
Total funds carried forward	14	261,646	261,646

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

The notes on pages 9 to 14 form an integral part of these financial statements.

**Jessica's Sarcoma Awareness**  
**(Registration number: CE012907)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	259,850	252,596
<b>Current assets</b>			
Stocks	9	200	200
Debtors	10	1,200	-
Cash at bank and in hand	11	36,757	23,458
		38,157	23,658
<b>Creditors: Amounts falling due within one year</b>	12	(10,675)	(14,608)
<b>Net current assets</b>		27,482	9,050
<b>Net assets</b>		287,332	261,646
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		252,482	226,796
Revaluation reserve		34,850	34,850
Total unrestricted funds		287,332	261,646
<b>Total funds</b>	14	287,332	261,646

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
T Robson  
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

# **Jessica's Sarcoma Awareness**

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### **1 Charity status**

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Stonehaven  
Henshaw  
Hexham  
Northumberland  
NE47 7EN

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Jessica's Sarcoma Awareness 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 notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## Jessica's Sarcoma Awareness

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### *Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and fittings	15% reducing balance basis
Land and buildings	revalued annually to market value

## Jessica's Sarcoma Awareness

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted		
	General	Total	Total
	£	2023	2022
		£	£
Donations and legacies;			
Appeals and donations	51,388	51,388	56,241
Grants, including capital grants;			
Grants	2,885	2,885	17,500
	<u>54,273</u>	<u>54,273</u>	<u>73,741</u>

## Jessica's Sarcoma Awareness

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Expenditure on charitable activities

	Unrestricted		
	General	Total	Total
Note	£	2023 £	2022 £
Opening stock	200	200	750
Closing stock	(200)	(200)	(200)
Depreciation of fixtures and fittings	1,737	1,737	459
Lodge Running Costs	12,503	12,503	58,463
Office expenses	4,275	4,275	2,346
Charitable donations	-	-	2,000
Sundry expenses	29	29	2,166
Advertising	595	595	242
Promotional expenses	7,888	7,888	7,036
Accountancy fees	1,560	1,560	1,500
Grants payable - individuals	-	-	1,466
	<u>28,587</u>	<u>28,587</u>	<u>76,228</u>

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Trustees	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Jessica's Sarcoma Awareness

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	250,000	3,262	253,262
Additions	-	8,991	8,991
	<u>250,000</u>	<u>12,253</u>	<u>262,253</u>
At 31 March 2023			
	<u>250,000</u>	<u>12,253</u>	<u>262,253</u>
<b>Depreciation</b>			
At 1 April 2022	-	666	666
Charge for the year	-	1,737	1,737
	<u>-</u>	<u>2,403</u>	<u>2,403</u>
At 31 March 2023			
	<u>-</u>	<u>2,403</u>	<u>2,403</u>
<b>Net book value</b>			
At 31 March 2023	<u>250,000</u>	<u>9,850</u>	<u>259,850</u>
At 31 March 2022	<u>250,000</u>	<u>2,596</u>	<u>252,596</u>

#### 9 Stock

	2023 £	2022 £
Stocks	<u>200</u>	<u>200</u>

#### 10 Debtors

	2023 £
Prepayments	<u>1,200</u>

#### 11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>36,757</u>	<u>23,458</u>

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	13,108
Accruals	1,560	1,500
Deferred income	<u>9,115</u>	<u>-</u>
	<u>10,675</u>	<u>14,608</u>

## Jessica's Sarcoma Awareness

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 13 Reserves

	Unrestricted revaluation reserve £	Total £
At 1 April 2022	34,850	34,850
At 31 March 2023	34,850	34,850

#### 14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	261,646	54,273	(28,587)	287,332

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	264,133	73,741	(76,228)	261,646

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	259,850	259,850
Current assets	38,157	38,157
Current liabilities	(10,675)	(10,675)
Total net assets	287,332	287,332
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	252,596	252,596
Current assets	23,658	23,658
Current liabilities	(14,608)	(14,608)
Total net assets	261,646	261,646