

JAMES HOPKINS TRUST

England & Wales - Charity number 1183110

Details

Status Registered

Legal form CIO

Registered 2019-04-25

Register [View on the Charity Commission register](#)

Contact

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Kites Corner
North Upton Lane
Barnwood
Gloucester
GL4 3TR

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Website www.jameshopkinstrust.org.uk

Activities

Objects: 1) THE RELIEF OF CHILDREN AGED 5 AND UNDER WHO ARE SEVERELY DISABLED LIFE LIMITED OR LIFE THREATENED AND WITH NURSING/MEDICAL NEED;2) THE RELIEF OF CHILDREN AGED OVER 5 AND UNDER 12 WHO ARE SEVERELY DISABLED LIFE LIMITED OR LIFE THREATENED AND WITH NURSING/MEDICAL NEED BY THE PROVISION OF SCHOOL HOLIDAY DAY CARE SESSIONS; AND3) GENERALLY TO PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES WHICH MAY HELP SUCH CHILDREN.

Activities: .

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£733,600	£708,270	£1,970,233	20
2024-05-31	£748,379	£681,039	£1,944,903	27
2023-05-31	£670,285	£715,644	£1,877,563	29
2022-05-31	£499,805	£598,397	-	-
2021-05-31	£609,233	£524,305	£2,021,514	7

Trustees

Name	Role	Appointed
Thomas Stuecken	Chair	2019-04-23
Adrian Howell Fletcher		2019-04-23
Dr Ewoud Vorstman		2019-04-23
Elaine Trinder		2026-05-05
Julia Elizabeth Atkinson		2026-05-05
Sandra Whitlock		2023-01-17
Victoria Louise Hall		2024-08-06

JAMES HOPKINS TRUST

England & Wales - Charity number 1183110

Accounts

REGISTERED CHARITY NUMBER: 1183110

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 May 2024
for
James Hopkins Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

James Hopkins Trust

Contents of the Financial Statements
For The Year Ended 31 May 2024

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 20

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2024

The James Hopkins Trust present their Trustees report and financial statements for the year ended 31st May 2024.

The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The aim of the Trust is established to help severely disabled young children and those with life threatening and life limiting illnesses up to the age of six in Gloucestershire. This is achieved through three objectives:

Overview of Objects

1. Relief for Children Under 5: Providing support for children aged five and under who are severely disabled, life-limited, or life-threatened, and have nursing/medical needs.
2. Support for Children Aged 5 to 12: Offering school holiday daycare sessions for children aged over five and under twelve who are severely disabled, life-limited, or life-threatened, and have nursing/medical needs.
3. General Support: Facilitating and assisting in the provision of facilities that help such children.

Services Provided by James Hopkins Trust

James Hopkins Trust is dedicated to supporting children with life limiting conditions and their families by providing essential respite care, encouraging community connections, and offering comprehensive emotional support. Our purpose-built centre, Kites Corner, and the range of services we provide are vital in ensuring that families receive the care and support they need during challenging times.

Day and Night Nursing Respite Care

- " Kites Corner: Our purpose-built centre on the outskirts of Gloucester City offers day and night respite care.
- " Home Respite: Depending on the child's needs, we may provide one-to-one respite care in the family home.
- " Nursing Team: Composed of registered children's nurses, Health Care Assistants, and Early Year Educators, we provide a hospice-modelled palliative care service.

Family Support

- " Quality Time for Families: We understand the impact of caring for a child with specialist needs and aim to give families the chance to relax and spend quality time together.
- " Community Building: James Hopkins Trust is a place for families to meet others in similar situations, encouraging lifelong friendships, empowering individuals, and developing a strong sense of belonging.

Organised Family Activities

- " Family Events: We organise numerous opportunities for families to gather in a safe environment, including family fun days, picnics, and Christmas parties. These events often provide the only opportunities for some families to go out together.

Emotional and Practical Support

- " Ongoing Emotional Support: Our nurses provide continuous emotional support during visits and through extensive telephone contact from the point of diagnosis onwards.
- " Care Planning and End-of-Life Support: We engage in difficult conversations around care planning and provide increased support during end-of-life, working closely with other services to respect the child's and family's preferences.
- " Post-Bereavement Support: After a child's passing, we offer ongoing emotional support without time constraints. Our "Afternoon of Memories" event every December allows bereaved families to remember and celebrate their child's life.

Public benefit

The Trust looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of nursing led respite care in the purpose built day and overnight facility at Kites Corner in Gloucester and daytime nursing respite care in the family home.

The Trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The ongoing concern of James Hopkins Trust is to continue providing the high standard of respite that families deserve and receive, while balancing safe working practices and preserving the team's work/life balance. Over the next three years James Hopkins Trust are working on expanding its nursing department so that the overnight respite sessions can increase.

Sadly, it is well publicised that the UK's children's palliative care workforce is at breaking point*:

- There are just fifteen children's palliative care consultants in the UK when there should be 40-60.
- On average children's hospices have a nursing vacancy rate of 12.2%.
- Two thirds of children's hospice nursing posts are still vacant after three months or longer.
- There are just 574 NHS community children's nurses in England: safe staffing levels suggest there should be around 5,500 CCNs.

*Source Together for Short Lives

2023-24 has been a time of meaningful change for James Hopkins Trust where much of the year was spent implementing our revised respite sessions offered. In terms of service delivery, 2023/2024 marked a significant achievement with an increase of 3032 respite hours provided:

" 2022/2023 8,683 respite hours to 108 children

" 2023 /2024 11,715 respite hours to 108 children

This underscored our commitment to supporting the families and children who rely on our services. In the face of ongoing nursing recruitment challenges, overnight respite sessions have not matched previous levels, but we have successfully introduced a diverse range of additional regular respite hours. This adaptation has enabled us to extend our services to more children than ever before.

The restructuring of the Integrated Commission Boards, and pressure on the NHS continues to dominate the news. All of which means that we will need to work hard to ensure that palliative, respite, and end of life care for children occupies a strong place in planning and distribution of funds from the Government. We are engaging with our local M.P.'s within Gloucestershire to obtain their support to ensure that funding for Children's Hospices features in any governmental future planning and distribution of central funds.

Events over the last 3 years have highlighted that when all parties work together James Hopkins Trust plays a vital role in the structure of providing co-ordinated palliative care to children. We must ensure this remains at the forefront of any future development within the provision of palliative care for children.

We will continue to work closely with Gloucestershire Integrated Care Board, Social Services, NHS England, and other relevant organisations on the issues surrounding statutory funding to try and ensure we are able to provide the best care and support to our children and families.

When we prepared our budgets last year we were very concerned about the initial impact of higher interest rates and inflation on the economy and how this would affect fundraising. As a result, we forecast a significant deficit however following receipt of several unexpected donations, grants, a legacy and closer working with Gloucestershire's Integrated Commissioning Board means we are delighted to end the year with a surplus of £67,340. The future is still very much a challenge, as high inflation and interest rates continue to impact on individuals' spendable income.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2024

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

James Hopkins Trust is reliant on the support given to us from our local communities, and further afield, to ensure we can continue to support the children and their families who need our services. In a year when people's disposable income continues to be squeezed by the cost-of-living crisis, we are exceptionally grateful to our supporters for their loyalty and generosity.

Our approach to fundraising

Our team of fundraisers and volunteers, offer a wide range of activities through which people can support our cause. From events and community led fundraising to corporate donations, regular standing orders, gifts left in wills and our own Gloucestershire Lottery we aim to have a method of giving that suits the circumstances of all supporters.

Regulation, Compliance, and Governance

We are registered with the Fundraising Regulator and comply with the Code of Fundraising Practice. We had no compliance issues with the scheme during the year. In 2023/24 we were a corporate member of the Chartered Institute of Fundraising (CIOF)

Protecting vulnerable people and members of the public

Our Fundraising Policy JHT 071 advises on how to protect vulnerable people and The Senior Management Team are available to support and give guidance to other team members on any concerns.

Most of our fundraising asks are made over social media, which followers choose to receive, and members of the public can easily 'switch off'. We hold regular leadership team meetings where any concerns regarding our contacts with the public can be discussed.

All funds raised by the Charity will be spent for the purpose for which they are raised. All funds raised through activities will be banked into the Charity's bank account before deduction of expenses.

- James Hopkins Trust will comply with all relevant law, regulation, and codes of practice.
- James Hopkins Trust will employ suitable fundraising staff
- James Hopkins Trust will never sell or share supporters' personal information with a third party. Unless required by law to do so for example HMRC.
- All literature will properly describe what donations will be used for. All fundraising activities will be conducted in an open honest and transparent manner.
- James Hopkins Trust does not employ the services of Professional Fundraisers; however, we may work with third parties in some of our fundraising activities.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2024

FINANCIAL REVIEW

During the year income totalling £748,379 (2022: £670,285) was received. Grant income for the year was £417,046 (2023 : £327,797).

The Trust received grants including £146,517 from NHS England, £80,197 from Together For Short Lives, £55,000 from the Julia and Hans Rausing Trust, £23,919 from the Pattery Trust, £17,600 from Pied Piper Trust, £10,000 each from the Matchroom Charitable Foundation and the Summerfield Charitable Trust and £5,000 each from the Albert Hunt Trust, the Sobell Foundation and the James Tudor Foundation.

Donations and legacies received and due for the year were £249,195 compared to £244,651 received for 2023.

INVESTMENT POWERS AND POLICY

Under the Trust Deed, the Trust has the power to invest according to the recommendations of the Trustees. In view of the working capital requirement of the Trust, it has been agreed to retain funds of £250,000 within a 32-day notice bank investment and £250,000 within a six-month bank bond investment with a further balance approximating to £200,000 in an instant access bank investment, the remaining funds are in a current account to service the immediate operating cashflow requirement. It is not deemed appropriate to make further investments as any additional funds would be required to provide the respite care facilities and reduce the need for any bank borrowings.

RESERVES

The Trustees have considered the requirement of the Trust and its reserves. The Trust aims to build up a contingency of 12 months total expenditure, to ensure continuity of care and to maintain its operating activities most effectively. The accounts show that the Trust has £787,502 of net unrestricted reserves against a target of approximately £800,000.

The average forecast monthly expenditure is approximately £68,000 therefore the charity has about 12 months worth of expenditure in unrestricted reserves. The Trust is planning to purchase additional land to meet the operational demands of increasing numbers of Gloucestershire families needing support. This will involve creating a campaign and restricting funds to raise the income needed to develop their respite centre Kites Corner.

GOING CONCERN

The Charity has been able to continue to maintain healthy reserves despite the inability to conduct its usual fundraising events throughout the year. Since the year end fundraising events have recommenced and this should enable the charity to have sufficient funding and reserves in place to ensure that its going concern status is not placed at risk.

PLANS FOR FUTURE - OBJECTIVES

- Continue to liaise with Gloucestershire County Council regarding acquiring/purchasing additional land adjacent to Kites Corner to increase and improve the respite accommodation to meet the growing demand
- To increase 24/7 opening
- As both the team and the service grow, investment will be required in technical software solutions for HR and care related processes
- Deliver outstanding care and to aspire to be rated "outstanding" by the CQC and Ofsted
- Recruit additional Trustees so that we can ensure we are providing adequate support and specialist guidance throughout JHT
- Recruit more registered paediatric nurses, healthcare assistants and early years educators
- Expand the fundraising team

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a Charitable Incorporated Organisation (CIO) constituted in accordance with the Charities Act 2011 and is a registered charity number 1183110. The trust is active in seeking grants, fundraising and utilises the income thereby received together with gifts and donations for the provision of care facilities in dedicated premises in Gloucester.

James Hopkins Trust

Report of the Trustees **For The Year Ended 31 May 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

There must be at least three Charity Trustees. If the number falls below this minimum, the remaining Trustee or trustees may act only to call a meeting of the Charity Trustees, or appoint a new Charity Trustee. There is no maximum number of Charity Trustees that may be appointed to the CIO.

Apart from the first Charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Charity Trustees. Trustees will be selected by the charity trustees according to the skills, knowledge and experience needed for the effective administration of the CIO.

A Trustee may be removed from office by the Board of Trustees at a properly convened meeting or may resign their trusteeship by notice in writing to the Board of Trustees provided that there are at least two continuing Trustees.

At the Trustees meetings, the Trustees agree the broad strategy for the Trust including consideration of financing issues, project consideration and appraisal, and risk management policies.

Induction and training of new Trustees

The induction material for new Trustees will include the charity's governing document in addition to the latest annual report and accounts, with explanatory material where necessary, and recent minutes of Trustee meetings. Ongoing training will be given where appropriate to equip Trustees with additional knowledge and skills designed to meet the needs of the charity and reflect the different positions of the Trustees, to ensure the charity runs effectively and efficiently.

Key management remuneration

The key management personnel of the charity comprise the Trustees, the Trust Director, and Charity Manager. The total remuneration of key management personnel during the year was £97,532 (2022/2023: £85,053).

As CQC Registered Manager, the Trust Director has legal responsibility for the care provided as well as the day-to-day responsibility for the financial management and sustainability of the Trust, regulation, and compliance issues in addition to supporting the Trustees. The Trust Director adheres to the limits and authority levels, as set out in the James Hopkins Trust Manager's Authority Policy Number 059. The Trust Director's remuneration is reviewed in accordance with equivalent roles and guidelines available within the Charity sector.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees consider the maintenance of income from grants, donations and gifts is the most significant risk and have approved the growth of the fundraising team to continually seek to find new sources of funding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183110

Principal address

Kites Corner
North Upton Lane
Gloucester
GL4 3TR

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2024

Trustees

A Fletcher
M R Nemes
T. Stuecken
Dr. E. Vorstman
S Haq (resigned 26.9.23)
S Whitlock

Independent Examiner

Peter Morgan FCA
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on 19/11/24 and signed on its behalf by:


M R Nemes - Trustee

Independent Examiner's Report to the Trustees of
James Hopkins Trust

Independent examiner's report to the trustees of James Hopkins Trust

I report to the charity trustees on my examination of the accounts of James Hopkins Trust (the Trust) for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Peter Morgan FCA

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 10 December 2024

James Hopkins Trust

**Statement of Financial Activities
For The Year Ended 31 May 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	249,195	-	249,195	244,651
Charitable activities					
Respite Care	5	98,260	371,199	469,459	410,142
Other trading activities	3	10,590	-	10,590	11,065
Investment income	4	19,135	-	19,135	4,427
Total		<u>377,180</u>	<u>371,199</u>	<u>748,379</u>	<u>670,285</u>
EXPENDITURE ON					
Raising funds	6	57,312	-	57,312	77,429
Charitable activities					
Respite Care	7	89,268	317,602	406,870	442,541
Support Services		216,857	-	216,857	195,674
Total		<u>363,437</u>	<u>317,602</u>	<u>681,039</u>	<u>715,644</u>
NET INCOME/(EXPENDITURE)		13,743	53,597	67,340	(45,359)
RECONCILIATION OF FUNDS					
Total funds brought forward		773,758	1,103,805	1,877,563	1,922,922
TOTAL FUNDS CARRIED FORWARD		<u><u>787,501</u></u>	<u><u>1,157,402</u></u>	<u><u>1,944,903</u></u>	<u><u>1,877,563</u></u>

The notes form part of these financial statements

James Hopkins Trust

Balance Sheet
31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
FIXED ASSETS					
Tangible assets	12	18,908	1,107,250	1,126,158	1,131,068
CURRENT ASSETS					
Cash at bank and in hand		779,945	50,150	830,095	760,370
CREDITORS					
Amounts falling due within one year	13	(11,351)	1	(11,350)	(13,875)
NET CURRENT ASSETS		<u>768,594</u>	<u>50,151</u>	<u>818,745</u>	<u>746,495</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>787,502</u>	<u>1,157,401</u>	<u>1,944,903</u>	<u>1,877,563</u>
NET ASSETS		<u><u>787,502</u></u>	<u><u>1,157,401</u></u>	<u><u>1,944,903</u></u>	<u><u>1,877,563</u></u>
FUNDS	14				
Unrestricted funds				787,502	773,758
Restricted funds				<u>1,157,401</u>	<u>1,103,805</u>
TOTAL FUNDS				<u><u>1,944,903</u></u>	<u><u>1,877,563</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/11/24 and were signed on its behalf by:


M R Nelmes - Trustee

James Hopkins Trust

Cash Flow Statement
For The Year Ended 31 May 2024

	Notes	31.5.24 £	31.5.23 £
Cash flows from operating activities			
Cash generated from operations	1	56,729	(1,974)
Net cash provided by/(used in) operating activities		<u>56,729</u>	<u>(1,974)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,139)	(16,084)
Interest received		19,135	4,427
Net cash provided by/(used in) investing activities		<u>12,996</u>	<u>(11,657)</u>
Change in cash and cash equivalents in the reporting period		<u>69,725</u>	<u>(13,631)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>760,370</u>	<u>774,001</u>
Cash and cash equivalents at the end of the reporting period		<u><u>830,095</u></u>	<u><u>760,370</u></u>

The notes form part of these financial statements

James Hopkins Trust

**Notes to the Cash Flow Statement
For The Year Ended 31 May 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.5.24 £	31.5.23 £	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	67,340	(45,359)	
Adjustments for:			
Depreciation charges	11,051	21,086	
Interest received	(19,135)	(4,427)	
Decrease in debtors	-	25,758	
(Decrease)/increase in creditors	(2,527)	968	
Net cash provided by/(used in) operations	<u>56,729</u>	<u>(1,974)</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.6.23 £	Cash flow £	At 31.5.24 £
Net cash			
Cash at bank and in hand	760,370	69,725	830,095
	<u>760,370</u>	<u>69,725</u>	<u>830,095</u>
Total	<u>760,370</u>	<u>69,725</u>	<u>830,095</u>

The notes form part of these financial statements

James Hopkins Trust

Notes to the Financial Statements For The Year Ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Grant Income

Grant income is recognised in the accounts when the charity is both entitled to the funds, sufficiently certain that they will be received and the income can be reliably measured.

Where the grant can only be used for a specific purpose set out in the terms of the grant, the funds are shown as restricted income. If there are no specified conditions attached to the grant, it is shown as unrestricted income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

The freehold property and land at Kites corner has not been depreciated as the value of the property at today's prices at the end of its useful life is considered to be in excess of the cost shown in the accounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity has 4 different restricted funds

The Overnight & Respite Centre Fund - This represents the value of funds tied up in the property and associated equipment.

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

The Equipment and Fabric Care Fund - This represents the net book value of specialised equipment at the centre

The Overnight & Respite Care Fund - This represents the available restricted grant income for the provision of overnight respite care. The fund balance generally has a nil value at the year end, as this restricted income is usually spent in the year.

The Day Respite Care Fund - This fund represents available funds which are specifically for day respite care.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position when it 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 cash and bank balances, are measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Impairment of financial assets

Financial assets, other than those held at fair value through the SOFA, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the SOFA.

Basic financial liabilities

Basic financial liabilities are 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.

2. DONATIONS AND LEGACIES

	31.5.24	31.5.23
	£	£
Donations	210,067	237,622
Gift aid	8,594	7,029
Legacies	30,534	-
	<hr/>	<hr/>
	249,195	244,651
	<hr/>	<hr/>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2024**

3. OTHER TRADING ACTIVITIES		31.5.24	31.5.23
		£	£
Social lotteries		10,590	11,065
		<u> </u>	<u> </u>
4. INVESTMENT INCOME		31.5.24	31.5.23
		£	£
Deposit account interest		19,135	4,427
		<u> </u>	<u> </u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.5.24	31.5.23
		£	£
Grants	Activity	417,046	327,797
	Respite Care		
Public authority			
commissions & contractual			
payments	Respite Care	52,413	82,345
		<u> </u>	<u> </u>
		469,459	410,142
		<u> </u>	<u> </u>
Grants received, included in the above, are as follows:			
		31.5.24	31.5.23
		£	£
NHS England		146,517	122,867
Together for Short Lives		80,197	8,755
The Julia and Hans Rausing Trust		55,000	50,000
Pattery Trust		23,919	-
The Pied Piper Trust		17,600	13,200
Matchroom Charitable Foundation		10,000	-
Summerfield Charitable Trust		10,000	-
Barbara Ward Children's Foundation		7,000	7,000
The Sobell Foundation		5,000	5,000
The Albert Hunt Trust		5,000	5,000
James Tudor Foundation		5,000	-
Big Lottery Fund		-	33,315
Gloucestershire County Council SLA		-	26,010
GC Fund		-	22,000
Garfield Weston Foundation		-	10,000
Other grants less than £5000		51,813	24,650
		<u> </u>	<u> </u>
		417,046	327,797
		<u> </u>	<u> </u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2024**

6. RAISING FUNDS

Raising donations and legacies

	31.5.24	31.5.23
	£	£
Staff costs	39,618	60,982
Fundraising Expenses	17,694	16,447
	<u>57,312</u>	<u>77,429</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Respite Care	406,870	-	406,870
Support Services	-	216,857	216,857
	<u>406,870</u>	<u>216,857</u>	<u>623,727</u>

8. SUPPORT COSTS

	Management £
Support Services	<u>216,857</u>

Support costs, included in the above, are as follows:

	31.5.24	31.5.23
	Support Services £	Total activities £
Wages	116,914	104,898
Social security	11,149	9,884
Pensions	2,681	2,329
Legal and professional	4,830	16,131
Insurance	10,242	9,840
Computer Expenses and Training	16,219	18,068
Telephone and ICT	7,841	7,421
Postage and stationery	535	574
Repairs	20,465	5,929
Sundries	6,821	4,226
Motor and Travel expenses	2,370	2,676
Office Costs	16,790	13,463
Bank charges and interest	-	235
	<u>216,857</u>	<u>195,674</u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

10. STAFF COSTS

	31.5.24	31.5.23
	£	£
Wages and salaries	494,942	535,833
Social security costs	36,857	39,629
Other pension costs	9,912	9,676
	<hr/>	<hr/>
	541,711	585,138
	<hr/> <hr/>	<hr/> <hr/>

The average monthly number of employees during the year was as follows:

	31.5.24	31.5.23
Administration	4	4
Fundraising	2	3
Nurses	21	21
	<hr/>	<hr/>
	27	28
	<hr/> <hr/>	<hr/> <hr/>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	244,651	-	244,651
Charitable activities			
Respite Care	113,650	296,492	410,142
Other trading activities	11,065	-	11,065
Investment income	4,427	-	4,427
	<hr/>	<hr/>	<hr/>
Total	373,793	296,492	670,285
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	77,429	-	77,429
Charitable activities			
Respite Care	107,379	335,162	442,541
Support Services	195,674	-	195,674
	<hr/>	<hr/>	<hr/>
Total	380,482	335,162	715,644
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(6,689)	(38,670)	(45,359)

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £	
RECONCILIATION OF FUNDS				
Total funds brought forward	780,447	1,142,475	1,922,922	
	<hr/>	<hr/>	<hr/>	
TOTAL FUNDS CARRIED FORWARD	<u>773,758</u>	<u>1,103,805</u>	<u>1,877,563</u>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
12. TANGIBLE FIXED ASSETS	Freehold property £	Improvements to property £	Plant and machinery £	
COST				
At 1 June 2023	1,098,693	68,880	227,855	
Additions	-	2,984	955	
Disposals	-	(1,726)	-	
	<hr/>	<hr/>	<hr/>	
At 31 May 2024	<u>1,098,693</u>	<u>70,138</u>	<u>228,810</u>	
	<hr/>	<hr/>	<hr/>	
DEPRECIATION				
At 1 June 2023	-	62,784	212,021	
Charge for year	-	2,940	3,749	
Eliminated on disposal	-	(1,726)	-	
	<hr/>	<hr/>	<hr/>	
At 31 May 2024	<u>-</u>	<u>63,998</u>	<u>215,770</u>	
	<hr/>	<hr/>	<hr/>	
NET BOOK VALUE				
At 31 May 2024	<u>1,098,693</u>	<u>6,140</u>	<u>13,040</u>	
	<hr/>	<hr/>	<hr/>	
At 31 May 2023	<u>1,098,693</u>	<u>6,096</u>	<u>15,834</u>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
	Sensory Garden & Fixtures £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 June 2023	95,122	11,500	35,274	1,537,324
Additions	2,200	-	-	6,139
Disposals	-	-	-	(1,726)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2024	<u>97,322</u>	<u>11,500</u>	<u>35,274</u>	<u>1,541,737</u>
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 June 2023	95,122	11,500	24,828	406,255
Charge for year	182	-	4,179	11,050
Eliminated on disposal	-	-	-	(1,726)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2024	<u>95,304</u>	<u>11,500</u>	<u>29,007</u>	<u>415,579</u>
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 May 2024	<u>2,018</u>	<u>-</u>	<u>6,267</u>	<u>1,126,158</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2023	<u>-</u>	<u>-</u>	<u>10,446</u>	<u>1,131,069</u>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.5.24	31.5.23
		£	£
Taxation and social security		8,309	11,054
Other creditors		3,041	2,821
		<u>11,350</u>	<u>13,875</u>
14. MOVEMENT IN FUNDS			
	At 1.6.23	Net movement in funds	At
	£	£	31.5.24
			£
Unrestricted funds			
General fund	773,758	13,744	787,502
Restricted funds			
Overnight & Respite Centre Fund	1,098,693	-	1,098,693
Equipment & Fabric Care Fund	5,112	53,596	58,708
	<u>1,103,805</u>	<u>53,596</u>	<u>1,157,401</u>
TOTAL FUNDS	<u>1,877,563</u>	<u>67,340</u>	<u>1,944,903</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	377,180	(363,436)	13,744
Restricted funds			
Equipment & Fabric Care Fund	55,710	(2,114)	53,596
Overnight & Respite Care Fund	80,013	(80,013)	-
Day Respite Care Fund	235,476	(235,476)	-
	<u>371,199</u>	<u>(317,603)</u>	<u>53,596</u>
TOTAL FUNDS	<u>748,379</u>	<u>(681,039)</u>	<u>67,340</u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2024**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	780,447	(6,689)	773,758
Restricted funds			
Overnight & Respite Centre Fund	1,098,693	-	1,098,693
Equipment & Fabric Care Fund	6,994	(1,882)	5,112
Overnight & Respite Care Fund	11,031	(11,031)	-
Day Respite Care Fund	25,757	(25,757)	-
	<u>1,142,475</u>	<u>(38,670)</u>	<u>1,103,805</u>
TOTAL FUNDS	<u>1,922,922</u>	<u>(45,359)</u>	<u>1,877,563</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,793	(380,482)	(6,689)
Restricted funds			
Equipment & Fabric Care Fund	-	(1,882)	(1,882)
Overnight & Respite Care Fund	98,515	(109,546)	(11,031)
Day Respite Care Fund	197,977	(223,734)	(25,757)
	<u>296,492</u>	<u>(335,162)</u>	<u>(38,670)</u>
TOTAL FUNDS	<u>670,285</u>	<u>(715,644)</u>	<u>(45,359)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	780,447	7,055	787,502
Restricted funds			
Overnight & Respite Centre Fund	1,098,693	-	1,098,693
Equipment & Fabric Care Fund	6,994	51,714	58,708
Overnight & Respite Care Fund	11,031	(11,031)	-
Day Respite Care Fund	25,757	(25,757)	-
	<u>1,142,475</u>	<u>14,926</u>	<u>1,157,401</u>
TOTAL FUNDS	<u>1,922,922</u>	<u>21,981</u>	<u>1,944,903</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	750,973	(743,918)	7,055
Restricted funds			
Equipment & Fabric Care Fund	55,710	(3,996)	51,714
Overnight & Respite Care Fund	178,528	(189,559)	(11,031)
Day Respite Care Fund	433,453	(459,210)	(25,757)
	<u>667,691</u>	<u>(652,765)</u>	<u>14,926</u>
TOTAL FUNDS	<u>1,418,664</u>	<u>(1,396,683)</u>	<u>21,981</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

JAMES HOPKINS TRUST

England & Wales - Charity number 1183110

Accounts

REGISTERED CHARITY NUMBER: 1183110

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 May 2023
for
James Hopkins Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

James Hopkins Trust

Contents of the Financial Statements
For The Year Ended 31 May 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 19

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2023

The James Hopkins Trust present their Trustees report and financial statements for the year ended 31st May 2023.

The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The aim of the Trust is established to help severely disabled young children and those with life threatening and life limiting illnesses up to the age of six in Gloucestershire. This is achieved through three objectives:

1. The relief of children aged 5 and under who are severely disabled, life limited or life threatened and with a nursing or medical need.
2. The relief of children aged over 5 but under 12, who are severely disabled, life limited or life threatened and with a nursing or medical need by the provision of school holiday day care sessions.
3. Generally to provide and assist in the provision of facilities which may help such children.

Public benefit

The Trust looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of nursing led respite care in the purpose built day and overnight facility at Kites Corner in Gloucester and daytime nursing respite care in the family home.

The Trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

James Hopkins Trust has experienced a small deficit of £45,359 in this financial year which was expected due to planned increased expenditure due to increasing supplier costs, staff salaries and employment costs, eg pension and NI contributions.

The trust has been able to offer additional regular respite hours to more children than we ever have previously. 8,683 respite hours to 108 children (2022: 4047 respite hours to 103 children)

Despite the current year deficit James Hopkins Trust are pleased to say that they have has met the retained unrestricted reserves requirement as detailed in the reserves policy.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2023

FINANCIAL REVIEW

During the year income totalling £670,285 (2022: £499,805) was received. Grant income for the year was £327,797 (2022 : £296,172).

The Trust received grants including £122,867 from NHS England, £50,000 from the Julia and Hans Rausing Trust, £33,315 from Big Lottery trust, £26,050 service level agreement from Gloucestershire Council, 22,000 from the GC Fund, £13,200 from Pied Piper Trust, 10,000 from Garfield Weston and £5,000 each from the Albert Hunt Trust and the Sobell Foundation..

Donations and legacies received and due for the year were £244,651 compared to £191,924 received for 2022.

INVESTMENT POWERS AND POLICY

Under the Trust Deed, the Trust has the power to invest according to the recommendations of the Trustees. In view of the working capital requirement of the Trust, it has been agreed to retain funds of £250,00 within a 30-day notice bank investment and £250,000 within a six-month bank bond investment with a further balance approximating to £200,000 in an instant access bank investment, the remaining funds are in a current account to service the immediate operating cashflow requirement. It is not deemed appropriate to make further investments as any additional funds would be required to provide the respite care facilities and reduce the need for any bank borrowings.

RESERVES

The Trustees have considered the requirement of the Trust and its reserves. The Trust aims to build up a contingency of 12 months total expenditure, to ensure continuity of care and to maintain its operating activities most effectively. The accounts show that the Trust has £773,758 of net unrestricted reserves against a target of approximately £700,000.

The average monthly expenditure was approximately £60,000 therefore the charity has about 13 months worth of expenditure in unrestricted reserves. The Trust is planning to purchase additional land to meet the operational demands of increasing numbers of Gloucestershire families needing support. This will involve creating a campaign and restricting funds to raise the income needed to develop their respite centre Kites Corner.

GOING CONCERN

The Charity has been able to continue to maintain healthy reserves despite the inability to conduct its usual fundraising events throughout the year. Since the year end fundraising events have recommenced and this should enable the charity to have sufficient funding and reserves in place to ensure that its going concern status is not placed at risk.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2023

FUTURE PLANS

The immediate concern of the Trust is to be able to expand its nursing department to ensure that the overnight respite sessions can continue to increase over the next 2 years. Sadly, it is well publicised, the UK's children's palliative care workforce is at breaking point within the UK*:

- There are just 15 children's palliative care consultants in the UK when there should be 40-60.
- On average children's hospices have a nursing vacancy rate of 12.2%.
- Two thirds of children's hospice nursing posts are still vacant after three months or longer.
- There are just 574 NHS community children's nurses in England: safe staffing levels suggest there should be around 5,500 CCNs.

*Source Together for Short Lives

James Hopkins Trust's position is no different to other organisations which is why it is making it ever more challenging to continue to provide the high standard of respite that families deserve and receive at Kites Corner, while balancing safe working practices and preserving the team's work/life balance.

In order to do this, it is important to maintain and increase the inflow of funds. This will be achieved through actively seeking available grant funding, developing the Fundraising Department to establish the profile and public awareness of the Trust within the locality to increase discussions with local statutory organisations.

As mentioned previously under the Reserves section, plans also include launching a Project and campaign to develop Kites Corner by purchasing additional land to increase and improve the respite accommodation to meet the growing demand for support from Gloucestershire's families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a Charitable Incorporated Organisation (CIO) constituted in accordance with the Charities Act 2011 and is a registered charity number 1183110. The trust is active in seeking grants, fundraising and utilises the income thereby received together with gifts and donations for the provision of care facilities in dedicated premises in Gloucester.

Recruitment and appointment of new trustees

There must be at least three Charity Trustees. If the number falls below this minimum, the remaining Trustee or trustees may act only to call a meeting of the Charity Trustees, or appoint a new Charity Trustee. There is no maximum number of Charity Trustees that may be appointed to the CIO.

Apart from the first Charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Charity Trustees. Trustees will be selected by the charity trustees according to the skills, knowledge and experience needed for the effective administration of the CIO.

A Trustee may be removed from office by the Board of Trustees at a properly convened meeting or may resign their trusteeship by notice in writing to the Board of Trustees provided that there are at least two continuing Trustees.

At the Trustees meetings, the Trustees agree the broad strategy for the Trust including consideration of financing issues, project consideration and appraisal, and risk management policies.

Induction and training of new Trustees

The induction material for new Trustees will include the charity's governing document in addition to the latest annual report and accounts, with explanatory material where necessary, and recent minutes of Trustee meetings. Ongoing training will be given where appropriate to equip Trustees with additional knowledge and skills designed to meet the needs of the charity and reflect the different positions of the Trustees, to ensure the charity runs effectively and efficiently.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The key management personnel of the charity comprise the Trustees, the Trust Director and Charity Manager. The total remuneration of key management personnel during the year was £85,053 (2022 : £56,516). The increase is due to half of the key management salary in 2022 being allocated to specific regulatory clinical governance tasks before the recruitment of a Nurse Manager.

The Trust Director has day to day responsibility for the financial management and sustainability of the Trust, regulation, and compliance issues in addition to supporting the Trustees. The Trust Director adheres to the limits and authority levels, as set out in the James Hopkins Trust Manager's Authority Policy Number 059. The Trust Director's remuneration is reviewed in accordance with equivalent roles and guidelines available within the Charity sector.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees consider the maintenance of income from grants, donations and gifts is the most significant risk and have approved the growth of the fundraising team to continually seek to find new sources of funding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183110

Principal address

Kites Corner
North Upton Lane
Gloucester
GL4 3TR

Trustees

A Fletcher
M R Nelmes
T. Stuecken
Dr. E. Vorstman
S Haq
S Whitlock (appointed 17.1.23)

Independent Examiner

Peter Morgan FCA
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on 13th October 2023 and signed on its behalf by:


.....
M R Nelmes - Trustee

Independent Examiner's Report to the Trustees of
James Hopkins Trust

Independent examiner's report to the trustees of James Hopkins Trust

I report to the charity trustees on my examination of the accounts of James Hopkins Trust (the Trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Peter Morgan FCA

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 23 October 2023

James Hopkins Trust

Statement of Financial Activities
For The Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	244,651	-	244,651	191,924
Charitable activities	5				
Respite Care		113,650	296,492	410,142	296,172
Other trading activities	3	11,065	-	11,065	11,496
Investment income	4	4,427	-	4,427	213
Total		373,793	296,492	670,285	499,805
 EXPENDITURE ON					
Raising funds	6	77,429	-	77,429	63,575
Charitable activities	7				
Respite Care		107,379	335,162	442,541	369,770
Support Services		195,674	-	195,674	165,052
Total		380,482	335,162	715,644	598,397
 NET INCOME/(EXPENDITURE)		(6,689)	(38,670)	(45,359)	(98,592)
 RECONCILIATION OF FUNDS					
Total funds brought forward		780,447	1,142,475	1,922,922	2,021,514
 TOTAL FUNDS CARRIED FORWARD		773,758	1,103,805	1,877,563	1,922,922

The notes form part of these financial statements

James Hopkins Trust

Balance Sheet
31 May 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Tangible assets	12	27,264	1,103,804	1,131,068	1,136,070
CURRENT ASSETS					
Debtors	13	-	-	-	25,758
Cash at bank and in hand		760,370	-	760,370	774,001
		<u>760,370</u>	<u>-</u>	<u>760,370</u>	<u>799,759</u>
CREDITORS					
Amounts falling due within one year	14	(13,876)	1	(13,875)	(12,907)
		<u>746,494</u>	<u>1</u>	<u>746,495</u>	<u>786,852</u>
NET CURRENT ASSETS					
		<u>746,494</u>	<u>1</u>	<u>746,495</u>	<u>786,852</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>773,758</u>	<u>1,103,805</u>	<u>1,877,563</u>	<u>1,922,922</u>
NET ASSETS		<u>773,758</u>	<u>1,103,805</u>	<u>1,877,563</u>	<u>1,922,922</u>
FUNDS	15				
Unrestricted funds				773,758	780,447
Restricted funds				1,103,805	1,142,475
TOTAL FUNDS				<u>1,877,563</u>	<u>1,922,922</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th October 2023 and were signed on its behalf by:


M R Nelmes - Trustee

The notes form part of these financial statements

James Hopkins Trust

Cash Flow Statement
For The Year Ended 31 May 2023

	Notes	31.5.23 £	31.5.22 £
Cash flows from operating activities			
Cash generated from operations	1	(1,974)	(32,331)
Net cash used in operating activities		<u>(1,974)</u>	<u>(32,331)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,084)	(2,502)
Interest received		4,427	213
Net cash used in investing activities		<u>(11,657)</u>	<u>(2,289)</u>
Change in cash and cash equivalents in the reporting period		<u>(13,631)</u>	<u>(34,620)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>774,001</u>	<u>808,621</u>
Cash and cash equivalents at the end of the reporting period		<u><u>760,370</u></u>	<u><u>774,001</u></u>

The notes form part of these financial statements

James Hopkins Trust

Notes to the Cash Flow Statement
For The Year Ended 31 May 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.5.23 £	31.5.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(45,359)	(98,592)
Adjustments for:		
Depreciation charges	21,086	27,540
Interest received	(4,427)	(213)
Decrease in debtors	25,758	31,851
Increase in creditors	968	7,083
Net cash used in operations	<u>(1,974)</u>	<u>(32,331)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.22 £	Cash flow £	At 31.5.23 £
Net cash			
Cash at bank and in hand	774,001	(13,631)	760,370
	<u>774,001</u>	<u>(13,631)</u>	<u>760,370</u>
Total	<u>774,001</u>	<u>(13,631)</u>	<u>760,370</u>

The notes form part of these financial statements

James Hopkins Trust

Notes to the Financial Statements
For The Year Ended 31 May 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Grant Income

Grant income is recognised in the accounts when the charity is both entitled to the funds, sufficiently certain that they will be received and the income can be reliably measured.

Where the grant can only be used for a specific purpose set out in the terms of the grant, the funds are shown as restricted income. If there are no specified conditions attached to the grant, it is shown as unrestricted income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

The freehold property and land at Kites corner has not been depreciated as the value of the property at today's prices at the end of its useful life is considered to be in excess of the cost shown in the accounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity has 4 different restricted funds

The Overnight & Respite Centre Fund - This represents the value of funds tied up in the property and associated equipment.

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

The Equipment and Fabric Care Fund - This represents the net book value of specialised equipment at the centre

The Overnight & Respite Care Fund - This represents the available restricted grant income for the provision of overnight respite care. The fund balance generally has a nil value at the year end, as this restricted income is usually spent in the year.

The Day Respite Care Fund - This fund represents available funds which are specifically for day respite care.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position when it 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 cash and bank balances, are measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Impairment of financial assets

Financial assets, other than those held at fair value through the SOFA, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the SOFA.

Basic financial liabilities

Basic financial liabilities are 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.

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

2. DONATIONS AND LEGACIES		31.5.23	31.5.22
		£	£
Donations		237,622	168,899
Gift aid		7,029	8,383
Legacies		-	14,642
		<hr/>	<hr/>
		244,651	191,924
		<hr/>	<hr/>
3. OTHER TRADING ACTIVITIES		31.5.23	31.5.22
		£	£
Social lotteries		11,065	11,496
		<hr/>	<hr/>
4. INVESTMENT INCOME		31.5.23	31.5.22
		£	£
Deposit account interest		4,427	213
		<hr/>	<hr/>
5. INCOME FROM CHARITABLE ACTIVITIES		31.5.23	31.5.22
		£	£
Grants	Activity	327,797	296,172
	Respite Care		
Public authority commissions & contractual payments	Respite Care	82,345	-
		<hr/>	<hr/>
		410,142	296,172
		<hr/>	<hr/>
Grants received, included in the above, are as follows:		31.5.23	31.5.22
		£	£
NHS England		122,867	72,222
The Julia and Hans Rausing Trust		50,000	-
Big Lottery Fund		33,315	-
Gloucestershire County Council SLA		26,010	52,020
GC Fund		22,000	-
The Pied Piper Trust		13,200	-
Garfield Weston Foundation		10,000	-
Together for Short Lives		8,755	15,246
Barbara Ward Children's Foundation		7,000	7,000
The Sobell Foundation		5,000	-
The Albert Hunt Trust		5,000	5,000
Hospice UK		-	65,520
The Lynn Foundation		-	10,000
Matchroom Charitable Foundation		-	10,000
Gloucester CC Social Services		-	9,996
February Foundation		-	6,286
The Baily Thomas Charitable Fund		-	5,000
		<hr/>	<hr/>
Carried forward		303,147	258,290

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued		31.5.23	31.5.22
		£	£
Brought forward		303,147	258,290
The Gyde Charity		-	5,000
Other grants less than £5000		24,650	32,882
		<u>327,797</u>	<u>296,172</u>
6. RAISING FUNDS			
Raising donations and legacies		31.5.23	31.5.22
		£	£
Staff costs		60,982	41,056
Fundraising Expenses		16,447	22,519
		<u>77,429</u>	<u>63,575</u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct Costs £	Support costs (see note 8) £	Totals £
Respite Care	442,541	-	442,541
Support Services	-	195,674	195,674
	<u>442,541</u>	<u>195,674</u>	<u>638,215</u>
8. SUPPORT COSTS			
	Management £	Finance £	Totals £
Support Services	195,439	235	195,674
	<u>195,439</u>	<u>235</u>	<u>195,674</u>
Support costs, included in the above, are as follows:		31.5.23	31.5.22
		Support Services £	Total activities £
Wages		104,898	93,313
Social security		9,884	7,876
Pensions		2,329	1,898
Legal and professional		16,131	6,684
Insurance		9,840	8,254
Computer Expenses and Training		18,068	15,347
Telephone and ICT		7,421	6,906
Postage and stationery		574	623
Repairs		5,929	3,776
		<u>175,074</u>	<u>144,677</u>
Carried forward			

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

8.	SUPPORT COSTS - continued	31.5.23	31.5.22
		Support	Total
		Services	activities
		£	£
	Brought forward	179,300	151,203
	Motor and Travel expenses	2,676	1,456
	Office Costs	13,463	12,153
	Bank charges and interest	235	240
		195,674	165,052
		195,674	165,052

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

10. STAFF COSTS

	31.5.23	31.5.22
	£	£
Wages and salaries	535,833	434,907
Social security costs	39,629	30,085
Other pension costs	9,676	7,872
	585,138	472,864
	585,138	472,864

The average monthly number of employees during the year was as follows:

	31.5.23	31.5.22
Administration	4	5
Fundraising	3	2
Nurses	21	25
	28	32
	28	32

No employees received emoluments in excess of £60,000.

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	191,923	1	191,924
Charitable activities			
Respite Care	59,230	236,942	296,172
Other trading activities	11,496	-	11,496
Investment income	213	-	213
Total	<u>262,862</u>	<u>236,943</u>	<u>499,805</u>
 EXPENDITURE ON			
Raising funds	63,575	-	63,575
Charitable activities			
Respite Care	122,036	247,734	369,770
Support Services	165,052	-	165,052
Total	<u>350,663</u>	<u>247,734</u>	<u>598,397</u>
 NET INCOME/(EXPENDITURE)	 (87,801)	 (10,791)	 (98,592)
 RECONCILIATION OF FUNDS			
Total funds brought forward	868,248	1,153,266	2,021,514
 TOTAL FUNDS CARRIED FORWARD	 <u><u>780,447</u></u>	 <u><u>1,142,475</u></u>	 <u><u>1,922,922</u></u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 June 2022	1,098,693	68,880	220,475
Additions	-	-	7,380
At 31 May 2023	<u>1,098,693</u>	<u>68,880</u>	<u>227,855</u>
DEPRECIATION			
At 1 June 2022	-	59,893	197,338
Charge for year	-	2,891	14,684
At 31 May 2023	<u>-</u>	<u>62,784</u>	<u>212,022</u>
NET BOOK VALUE			
At 31 May 2023	<u>1,098,693</u>	<u>6,096</u>	<u>15,833</u>
At 31 May 2022	<u>1,098,693</u>	<u>8,987</u>	<u>23,137</u>

	Sensory Garden £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 June 2022	95,122	11,500	26,569	1,521,239
Additions	-	-	8,705	16,085
At 31 May 2023	<u>95,122</u>	<u>11,500</u>	<u>35,274</u>	<u>1,537,324</u>
DEPRECIATION				
At 1 June 2022	95,122	11,500	21,316	385,169
Charge for year	-	-	3,512	21,087
At 31 May 2023	<u>95,122</u>	<u>11,500</u>	<u>24,828</u>	<u>406,256</u>
NET BOOK VALUE				
At 31 May 2023	<u>-</u>	<u>-</u>	<u>10,446</u>	<u>1,131,068</u>
At 31 May 2022	<u>-</u>	<u>-</u>	<u>5,253</u>	<u>1,136,070</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

13.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.23	31.5.22
		£	£
	Prepayments and accrued income	-	25,758
		<u> </u>	<u> </u>
14.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.23	31.5.22
		£	£
	Taxation and social security	11,054	10,662
	Other creditors	2,821	2,245
		<u> </u>	<u> </u>
		<u>13,875</u>	<u>12,907</u>
15.	MOVEMENT IN FUNDS		
		Net	At
		movement	31.5.23
	At 1.6.22	in funds	£
	£	£	
	Unrestricted funds		
	General fund	780,447	(6,689)
			773,758
	Restricted funds		
	Overnight & Respite Centre Fund	1,098,693	-
	Equipment & Fabric Care Fund	6,994	(1,882)
	Overnight & Respite Care Fund	11,031	(11,031)
	Day Respite Care Fund	25,757	(25,757)
		<u> </u>	<u> </u>
		1,142,475	(38,670)
			1,103,805
	TOTAL FUNDS	<u>1,922,922</u>	<u>(45,359)</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	373,793	(380,482)	(6,689)
Restricted funds			
Equipment & Fabric Care Fund	-	(1,882)	(1,882)
Overnight & Respite Care Fund	98,515	(109,546)	(11,031)
Day Respite Care Fund	197,977	(223,734)	(25,757)
	<u> </u>	<u> </u>	<u> </u>
	296,492	(335,162)	(38,670)
TOTAL FUNDS	<u>670,285</u>	<u>(715,644)</u>	<u>(45,359)</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

15. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	868,248	(87,801)	780,447
Restricted funds			
Overnight & Respite Centre Fund	1,100,940	(2,247)	1,098,693
Equipment & Fabric Care Fund	8,876	(1,882)	6,994
Overnight & Respite Care Fund	43,450	(32,419)	11,031
Day Respite Care Fund	-	25,757	25,757
	<u>1,153,266</u>	<u>(10,791)</u>	<u>1,142,475</u>
TOTAL FUNDS	<u>2,021,514</u>	<u>(98,592)</u>	<u>1,922,922</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,862	(350,663)	(87,801)
Restricted funds			
Overnight & Respite Centre Fund	-	(2,247)	(2,247)
Equipment & Fabric Care Fund	-	(1,882)	(1,882)
Overnight & Respite Care Fund	-	(32,419)	(32,419)
Day Respite Care Fund	236,943	(211,186)	25,757
	<u>236,943</u>	<u>(247,734)</u>	<u>(10,791)</u>
TOTAL FUNDS	<u>499,805</u>	<u>(598,397)</u>	<u>(98,592)</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2023

15. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	868,248	(94,490)	773,758
Restricted funds			
Overnight & Respite Centre Fund	1,100,940	(2,247)	1,098,693
Equipment & Fabric Care Fund	8,876	(3,764)	5,112
Overnight & Respite Care Fund	43,450	(43,450)	-
	<u>1,153,266</u>	<u>(49,461)</u>	<u>1,103,805</u>
TOTAL FUNDS	<u>2,021,514</u>	<u>(143,951)</u>	<u>1,877,563</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	636,655	(731,145)	(94,490)
Restricted funds			
Overnight & Respite Centre Fund	-	(2,247)	(2,247)
Equipment & Fabric Care Fund	-	(3,764)	(3,764)
Overnight & Respite Care Fund	98,515	(141,965)	(43,450)
Day Respite Care Fund	434,920	(434,920)	-
	<u>533,435</u>	<u>(582,896)</u>	<u>(49,461)</u>
TOTAL FUNDS	<u>1,170,090</u>	<u>(1,314,041)</u>	<u>(143,951)</u>

16. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

JAMES HOPKINS TRUST

England & Wales - Charity number 1183110

Accounts

REGISTERED CHARITY NUMBER: 1183110

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 May 2022
for
James Hopkins Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

James Hopkins Trust

Contents of the Financial Statements
For The Year Ended 31 May 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 19

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2022

The James Hopkins Trust present their Trustees report and financial statements for the year ended 31st May 2022.

The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The aim of the Trust is established to help severely disabled young children and those with life threatening and life limiting illnesses up to the age of six in Gloucestershire. This is achieved through three objectives:

1. The relief of children aged 5 and under who are severely disabled, life limited or life threatened and with a nursing or medical need.
2. The relief of children aged over 5 but under 12, who are severely disabled, life limited or life threatened and with a nursing or medical need by the provision of school holiday day care sessions.
3. Generally to provide and assist in the provision of facilities which may help such children.

Public benefit

The Trust looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of nursing led respite care in the purpose built day and overnight facility at Kites Corner in Gloucester and daytime nursing respite care in the family home.

The Trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

2021/2022 undoubtedly caused ongoing operational difficulties due to the continuing effects of the global pandemic. The charity was only able to resume to provide overnight respite in November 2021 and as a result did not receive any Big Lottery Funding during the accounting period.

Despite it being an extremely challenging year for James Hopkins Trust we are pleased to say that retained unrestricted reserves of £780,447, equate to approximately 13 months of anticipated expenditure of £60,000. This exceeds the 12 months requirement specified in our reserves policy.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2022

FINANCIAL REVIEW

During the year income totalling £499,805 (2021: £609,233) was received. Grant income for the year was £296,172 (2021 : £173,163).

The Trust received grants including £72,222 from NHS England, £52,020 service level agreement from Gloucestershire Council, £65,520 from Hospice UK, and £15,246 from Together for Short Lives.

The charity received part of the restricted grant income from Hospice UK in July 2022 and so this is shown as accrued income in debtors at the year end and is included in the restricted Day Respite Care Fund at the year end.

Donations and legacies received and due for the year were £191,924 compared to £302,488 received for 2021.

The government Job Retention Scheme furlough receipts of £NIL (2021 : £121,515) are shown as other income in the accounts.

INVESTMENT POWERS AND POLICY

Under the Trust Deed, the Trust has the power to invest according to the recommendations of the Trustees. In view of the working capital requirement of the Trust, it has been agreed to retain funds within a 30 day notice bank investment account approximating to £500,000 with a further balance approximating to £200,000 in an instant access bank investment and the remaining funds in a current account to service the immediate operating cashflow requirement. It is not deemed appropriate to make further investments as any additional funds would be required to provide the respite care facilities and reduce the bank borrowings.

RESERVES

The Trustees have considered the requirement of the Trust and its reserves. The Trust aims to build up a contingency of 12 months total expenditure, to ensure continuity of care and to maintain its operating activities most effectively. The accounts show that the Trust has £780,447 of net unrestricted reserves against a target of approximately £700,000.

The average monthly expenditure post covid was approximately £60,000, therefore the charity has about 13 months worth of expenditure in unrestricted reserves. It is intended that the additional Unrestricted reserves held will go toward the campaign to increase the number of nights offered for overnight respite, as per the 5 year strategy. The Trust is planning to purchase additional land to meet the operational demands of increasing numbers of Gloucestershire families needing support. This will involve creating a campaign and restricting funds to raise the income needed to develop their respite centre Kites Corner.

GOING CONCERN

The Charity has been able to continue to maintain healthy reserves despite the inability to conduct its usual fundraising events throughout the year. Since the year end fundraising events have recommenced and this should enable the charity to have sufficient funding and reserves in place to ensure that its going concern status is not placed at risk.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2022

FUTURE PLANS

The immediate concern of the Trust is to be able to expand its operating activities in the provision of respite care. In order to do this it is important to maintain and increase the inflow of funds. This will be achieved through actively seeking available grant funding, expanding the Fundraising Department to develop the profile and public awareness of the Trust within the locality to increase income.

Over the next 12- 24 months the campaign strategy is to reintroduce overnight respite provision to pre Covid levels. There is currently a nationwide shortage of experienced paediatric nurses within the children's palliative care sector which is subject to clinical operational capability. The trust will also look to increase the number of overnight stays offered to families . In addition to this a Clinical Lead needs to be recruited to oversee the whole Nursing Department. As mentioned previously under the Reserves section, plans also include launching a campaign to develop Kites Corner by purchasing additional land to increase and improve the respite accommodation to meet the growing demand for support from Gloucestershire's families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a Charitable Incorporated Organisation (CIO) constituted in accordance with the Charities Act 2011 and is a registered charity number 1183110. The trust is active in seeking grants, fundraising and utilises the income thereby received together with gifts and donations for the provision of care facilities in dedicated premises in Gloucester.

Recruitment and appointment of new trustees

There must be at least three Charity Trustees. If the number falls below this minimum, the remaining Trustee or trustees may act only to call a meeting of the Charity Trustees, or appoint a new Charity Trustee. There is no maximum number of Charity Trustees that may be appointed to the CIO.

Apart from the first Charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Charity Trustees. Trustees will be selected by the charity trustees according to the skills, knowledge and experience needed for the effective administration of the CIO.

A Trustee may be removed from office by the Board of Trustees at a properly convened meeting or may resign their trusteeship by notice in writing to the Board of Trustees provided that there are at least two continuing Trustees.

At the Trustees meetings, the Trustees agree the broad strategy for the Trust including consideration of financing issues, project consideration and appraisal, and risk management policies.

Induction and training of new Trustees

The induction material for new Trustees will include the charity's governing document in addition to the latest annual report and accounts, with explanatory material where necessary, and recent minutes of Trustee meetings. Ongoing training will be given where appropriate to equip Trustees with additional knowledge and skills designed to meet the needs of the charity and reflect the different positions of the Trustees, to ensure the charity runs effectively and efficiently.

Key management remuneration

The key management personnel of the charity comprise the Trustees, the Trust Director and Charity Manager. The total remuneration of key management personnel during the year was £56,516 (2021 : £69,583).

The Trust Director has day to day responsibility for the financial management and sustainability of the Trust, regulation, and compliance issues in addition to supporting the Trustees. The Trust Director adheres to the limits and authority levels, as set out in the James Hopkins Trust Manager's Authority Policy Number 059. The Trust Director's remuneration is reviewed in accordance with equivalent roles and guidelines available within the Charity sector.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees consider the maintenance of income from grants, donations and gifts is the most significant risk and have approved the growth of the fundraising team to continually seek to find new sources of funding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183110

Principal address

Kites Corner
North Upton Lane
Gloucester
GL4 3TR

Trustees

A Fletcher
M R Nelmes
T. Stuecken
Dr. E. Vorstman
S Haq (appointed 6.7.21)
M. Poole (appointed 6.7.21) (resigned 3.1.22)

Independent Examiner

Peter Morgan
Institute of Chartered Accountants in England and Wales
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on14/10/2022..... and signed on its behalf by:


.....
M R Nelmes - Trustee

**Independent Examiner's Report to the Trustees of
James Hopkins Trust**

Independent examiner's report to the trustees of James Hopkins Trust

I report to the charity trustees on my examination of the accounts of James Hopkins Trust (the Trust) for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Peter Morgan
Institute of Chartered Accountants in England and Wales
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 19 October 2022

James Hopkins Trust

**Statement of Financial Activities
For The Year Ended 31 May 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	191,923	1	191,924	302,448
Charitable activities	5				
Respite Care		59,230	236,942	296,172	173,163
Other trading activities	3	11,496	-	11,496	11,838
Investment income	4	213	-	213	269
Other income		-	-	-	121,515
Total		<u>262,862</u>	<u>236,943</u>	<u>499,805</u>	<u>609,233</u>
EXPENDITURE ON					
Raising funds	6	63,575	-	63,575	47,468
Charitable activities	7				
Respite Care		122,036	247,734	369,770	325,962
Support Services		165,052	-	165,052	150,875
Total		<u>350,663</u>	<u>247,734</u>	<u>598,397</u>	<u>524,305</u>
NET INCOME/(EXPENDITURE)		<u>(87,801)</u>	<u>(10,791)</u>	<u>(98,592)</u>	<u>84,928</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		868,248	1,153,266	2,021,514	1,936,586
TOTAL FUNDS CARRIED FORWARD		<u><u>780,447</u></u>	<u><u>1,142,475</u></u>	<u><u>1,922,922</u></u>	<u><u>2,021,514</u></u>

The notes form part of these financial statements

James Hopkins Trust

**Balance Sheet
31 May 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
FIXED ASSETS					
Tangible assets	12	30,384	1,105,686	1,136,070	1,161,108
CURRENT ASSETS					
Debtors	13	-	25,758	25,758	57,608
Cash at bank and in hand		762,970	11,031	774,001	808,621
		<u>762,970</u>	<u>36,789</u>	<u>799,759</u>	<u>866,229</u>
CREDITORS					
Amounts falling due within one year	14	(12,907)	-	(12,907)	(5,823)
NET CURRENT ASSETS		<u>750,063</u>	<u>36,789</u>	<u>786,852</u>	<u>860,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>780,447</u>	<u>1,142,475</u>	<u>1,922,922</u>	<u>2,021,514</u>
NET ASSETS		<u>780,447</u>	<u>1,142,475</u>	<u>1,922,922</u>	<u>2,021,514</u>
FUNDS	15				
Unrestricted funds				780,447	868,248
Restricted funds				1,142,475	1,153,266
TOTAL FUNDS				<u>1,922,922</u>	<u>2,021,514</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17.10.2022 and were signed on its behalf by:


 M R Nelmes - Trustee

The notes form part of these financial statements

James Hopkins Trust
Cash Flow Statement
For The Year Ended 31 May 2022

	Notes	31.5.22 £	31.5.21 £
Cash flows from operating activities			
Cash generated from operations	1	(32,331)	56,323
Net cash (used in)/provided by operating activities		<u>(32,331)</u>	<u>56,323</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,502)	(20,584)
Interest received		213	269
Net cash used in investing activities		<u>(2,289)</u>	<u>(20,315)</u>
Change in cash and cash equivalents in the reporting period		(34,620)	36,008
Cash and cash equivalents at the beginning of the reporting period		<u>808,621</u>	<u>772,613</u>
Cash and cash equivalents at the end of the reporting period		<u><u>774,001</u></u>	<u><u>808,621</u></u>

The notes form part of these financial statements

James Hopkins Trust

**Notes to the Cash Flow Statement
For The Year Ended 31 May 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.5.22	31.5.21	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(98,592)	84,928	
Adjustments for:			
Depreciation charges	27,540	29,253	
Interest received	(213)	(269)	
Decrease/(increase) in debtors	31,850	(57,488)	
Increase/(decrease) in creditors	7,084	(101)	
	<u>(32,331)</u>	<u>56,323</u>	
Net cash (used in)/provided by operations			
	<u>(32,331)</u>	<u>56,323</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.6.21	Cash flow	At 31.5.22
	£	£	£
Net cash			
Cash at bank and in hand	808,621	(34,620)	774,001
	<u>808,621</u>	<u>(34,620)</u>	<u>774,001</u>
Total	<u>808,621</u>	<u>(34,620)</u>	<u>774,001</u>

The notes form part of these financial statements

James Hopkins Trust

Notes to the Financial Statements For The Year Ended 31 May 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Grant Income

Grant income is recognised in the accounts when the charity is both entitled to the funds, sufficiently certain that they will be received and the income can be reliably measured.

Where the grant can only be used for a specific purpose set out in the terms of the grant, the funds are shown as restricted income. If there are no specified conditions attached to the grant, it is shown as unrestricted income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

The freehold property and land at Kites corner has not been depreciated as the value of the property at today's prices at the end of its useful life is considered to be in excess of the cost shown in the accounts.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity has 4 different restricted funds

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2022

1. **ACCOUNTING POLICIES - continued**

Fund accounting

The Overnight & Respite Centre Fund - This represents the value of funds tied up in the property and associated equipment.

The Equipment and Fabric Care Fund - This represents the net book value of specialised equipment at the centre

The Overnight & Respite Care Fund - This represents the available restricted grant income for the provision of overnight respite care. The fund balance generally has a nil value at the year end, as this restricted income is usually spent in the year.

The Day Respite Care Fund - This fund represents available funds which are specifically for day respite care.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position when it 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 cash and bank balances, are measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Impairment of financial assets

Financial assets, other than those held at fair value through the SOFA, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the SOFA.

Basic financial liabilities

Basic financial liabilities are 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.

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2022**

2. DONATIONS AND LEGACIES		31.5.22	31.5.21
		£	£
Donations		168,899	122,892
Gift aid		8,383	7,010
Legacies		14,642	172,546
		<u>191,924</u>	<u>302,448</u>
 3. OTHER TRADING ACTIVITIES		 31.5.22	 31.5.21
		£	£
Social lotteries		<u>11,496</u>	<u>11,838</u>
 4. INVESTMENT INCOME		 31.5.22	 31.5.21
		£	£
Deposit account interest		<u>213</u>	<u>269</u>
 5. INCOME FROM CHARITABLE ACTIVITIES		 31.5.22	 31.5.21
		£	£
Grants	Activity	296,172	173,163
	Respite Care		
		<u>296,172</u>	<u>173,163</u>
 Grants received, included in the above, are as follows:		 31.5.22	 31.5.21
		£	£
NHS England		72,222	-
Hospice UK		65,520	-
Gloucestershire County Council		52,020	52,020
Big Lottery Fund		-	43,450
The Rose Adeane Trust		-	40,000
Together for Short Lives		15,246	790
Cirencester Friendly Society's 125 Foundation		-	10,767
The Lynn Foundation		10,000	-
Matchroom Charitable Foundation		10,000	-
Gloucester CC Social Services		9,996	-
Barbara Ward Children's Foundation		7,000	-
February Foundation		6,286	-
The Albert Hunt Trust		5,000	-
The Baily Thomas Charitable Fund		5,000	-
The Gyde Charity		5,000	-
The Sobell Foundation		-	5,000
Other grants less than £5000		32,882	21,136
		<u>296,172</u>	<u>173,163</u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2022**

6. RAISING FUNDS

Raising donations and legacies

	31.5.22	31.5.21
	£	£
Staff costs	41,056	36,013
Fundraising Expenses	22,519	11,455
	<u>63,575</u>	<u>47,468</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Respite Care	369,770	-	369,770
Support Services	-	165,052	165,052
	<u>369,770</u>	<u>165,052</u>	<u>534,822</u>

8. SUPPORT COSTS

	Management £	Finance £	Totals £
Support Services	164,812	240	165,052
	<u>164,812</u>	<u>240</u>	<u>165,052</u>

Support costs, included in the above, are as follows:

	31.5.22 Support Services £	31.5.21 Total activities £
Wages	93,313	88,322
Social security	7,876	7,629
Pensions	1,898	1,889
Legal and professional	6,684	4,853
Insurance	8,254	6,610
Computer Expenses and Training	15,347	7,758
Telephone and ICT	6,906	6,232
Postage and stationery	623	2,624
Repairs	3,776	3,794
Sundries	6,526	7,500
Motor and Travel expenses	1,456	1,257
Office Costs	12,153	12,187
Bank charges and interest	240	220
	<u>165,052</u>	<u>150,875</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

10. STAFF COSTS

	31.5.22	31.5.21
	£	£
Wages and salaries	434,907	392,019
Social security costs	30,085	16,931
Other pension costs	7,872	6,183
	472,864	415,133
	472,864	415,133

The average monthly number of employees during the year was as follows:

	31.5.22	31.5.21
Administration	5	4
Fundraising	2	2
Nurses	25	33
	32	39
	32	39

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	302,449	(1)	302,448
Charitable activities			
Respite Care	29,403	143,760	173,163
Other trading activities	11,838	-	11,838
Investment income	269	-	269
Other income	121,515	-	121,515
	465,474	143,759	609,233
Total			
EXPENDITURE ON			
Raising funds	47,468	-	47,468
Charitable activities			
Respite Care	213,453	112,509	325,962
Support Services	150,875	-	150,875

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	411,796	112,509	524,305
NET INCOME	53,678	31,250	84,928
RECONCILIATION OF FUNDS			
Total funds brought forward	814,570	1,122,016	1,936,586
TOTAL FUNDS CARRIED FORWARD	<u>868,248</u>	<u>1,153,266</u>	<u>2,021,514</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 June 2021	1,098,693	66,378	220,475
Additions	-	2,502	-
At 31 May 2022	<u>1,098,693</u>	<u>68,880</u>	<u>220,475</u>
DEPRECIATION			
At 1 June 2021	-	56,690	175,336
Charge for year	-	3,203	22,002
At 31 May 2022	<u>-</u>	<u>59,893</u>	<u>197,338</u>
NET BOOK VALUE			
At 31 May 2022	<u>1,098,693</u>	<u>8,987</u>	<u>23,137</u>
At 31 May 2021	<u>1,098,693</u>	<u>9,688</u>	<u>45,139</u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2022**

12. TANGIBLE FIXED ASSETS - continued

	Sensory Garden £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 June 2021	95,122	11,500	26,569	1,518,737
Additions	-	-	-	2,502
At 31 May 2022	95,122	11,500	26,569	1,521,239
DEPRECIATION				
At 1 June 2021	95,122	11,500	18,981	357,629
Charge for year	-	-	2,335	27,540
At 31 May 2022	95,122	11,500	21,316	385,169
NET BOOK VALUE				
At 31 May 2022	-	-	5,253	1,136,070
At 31 May 2021	-	-	7,588	1,161,108

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Prepayments and accrued income	25,758	57,608

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Taxation and social security	10,662	4,395
Other creditors	2,245	1,428
	12,907	5,823

15. MOVEMENT IN FUNDS

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	868,248	(87,801)	780,447
Restricted funds			
Overnight & Respite Centre Fund	1,100,940	(2,247)	1,098,693
Equipment & Fabric Care Fund	8,876	(1,882)	6,994
Overnight & Respite Care Fund	43,450	(32,419)	11,031
Day Respite Care Fund	-	25,757	25,757
	1,153,266	(10,791)	1,142,475
TOTAL FUNDS	2,021,514	(98,592)	1,922,922

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2022**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,862	(350,663)	(87,801)
Restricted funds			
Overnight & Respite Centre Fund	-	(2,247)	(2,247)
Equipment & Fabric Care Fund	-	(1,882)	(1,882)
Overnight & Respite Care Fund	-	(32,419)	(32,419)
Day Respite Care Fund	236,943	(211,186)	25,757
	<u>236,943</u>	<u>(247,734)</u>	<u>(10,791)</u>
TOTAL FUNDS	<u><u>499,805</u></u>	<u><u>(598,397)</u></u>	<u><u>(98,592)</u></u>

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	814,570	53,678	868,248
Restricted funds			
Overnight & Respite Centre Fund	1,104,811	(3,871)	1,100,940
Equipment & Fabric Care Fund	7,915	961	8,876
Overnight & Respite Care Fund	-	43,450	43,450
Day Respite Care Fund	9,290	(9,290)	-
	<u>1,122,016</u>	<u>31,250</u>	<u>1,153,266</u>
TOTAL FUNDS	<u><u>1,936,586</u></u>	<u><u>84,928</u></u>	<u><u>2,021,514</u></u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	465,474	(411,796)	53,678
Restricted funds			
Overnight & Respite Centre Fund	(1)	(3,870)	(3,871)
Equipment & Fabric Care Fund	2,500	(1,539)	961
Overnight & Respite Care Fund	43,450	-	43,450
Day Respite Care Fund	97,810	(107,100)	(9,290)
	<u>143,759</u>	<u>(112,509)</u>	<u>31,250</u>
TOTAL FUNDS	<u>609,233</u>	<u>(524,305)</u>	<u>84,928</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	814,570	(34,123)	780,447
Restricted funds			
Overnight & Respite Centre Fund	1,104,811	(6,118)	1,098,693
Equipment & Fabric Care Fund	7,915	(921)	6,994
Overnight & Respite Care Fund	-	11,031	11,031
Day Respite Care Fund	9,290	16,467	25,757
	<u>1,122,016</u>	<u>20,459</u>	<u>1,142,475</u>
TOTAL FUNDS	<u>1,936,586</u>	<u>(13,664)</u>	<u>1,922,922</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	728,336	(762,459)	(34,123)
Restricted funds			
Overnight & Respite Centre Fund	(1)	(6,117)	(6,118)
Equipment & Fabric Care Fund	2,500	(3,421)	(921)
Overnight & Respite Care Fund	43,450	(32,419)	11,031
Day Respite Care Fund	334,753	(318,286)	16,467
	<u>380,702</u>	<u>(360,243)</u>	<u>20,459</u>
TOTAL FUNDS	<u>1,109,038</u>	<u>(1,122,702)</u>	<u>(13,664)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

JAMES HOPKINS TRUST

England & Wales - Charity number 1183110

Accounts

REGISTERED CHARITY NUMBER: 1183110

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 May 2021
for
James Hopkins Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

James Hopkins Trust

Contents of the Financial Statements
For The Year Ended 31 May 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 18

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2021

The James Hopkins Trust present their Trustees report and financial statements for the year ended 31st May 2021.

The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Trust is established to help severely disabled young children and those with life threatening and life limiting illnesses up to the age of six in Gloucestershire. This is achieved through three objectives:

1. The relief of children aged 5 and under who are severely disabled, life limited or life threatened and with a nursing or medical need.
2. The relief for children aged over 5 but under 12, who are severely disabled, life limited or life threatened and with a nursing or medical need by the provision of school holiday day care sessions.
3. Generally to provide and assist in the provision of facilities which may help such children.

Public benefit

The Trust looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of the dedicated day and overnight facility at Kites Corner in Gloucester and nursing in the form of day and respite care in the home.

The Trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

2020/2021 was undoubtedly an extraordinary year in every sense of the word due to the global pandemic. Despite it being an extremely challenging year for James Hopkins Trust we are pleased to say that we remain in the same financial position as the previous financial year.

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2021

FINANCIAL REVIEW

During the year income totalling £609,233 (2020: £822,171) was received. Grant income for the year was £173,163 (2020 : £391,746).

The Trust received grants including £43,450 from Big Lottery, £52,020 service level agreement from Gloucestershire Council, £40,000 from The Rose Adeane Trust, and £10,767 from Cirencester Friendly Society's 125 Foundation.

Donations and legacies received and due for the year were £302,488 compared to £377,642 received for 2020.

The government Job Retention Scheme furlough receipts of £121,515 (2020 : £40,168) are shown as other income in the accounts

INVESTMENT POWERS AND POLICY

Under the Trust Deed, the Trust has the power to invest according to the recommendations of the Trustees. In view of the working capital requirement of the Trust, it has been agreed to retain funds within a bank investment account approximating to £500,000 with a further balance in a current account to service the immediate operating cashflow requirement. It is not deemed appropriate to make further investments as any additional funds would be required to provide the respite care facilities and reduce the bank borrowings.

RESERVES

The Trustees have considered the requirement of the Trust and its reserves. The Trust aims to build up a contingency of 12 months total expenditure, to ensure continuity of care and to maintain its operating activities most effectively. The accounts show that the Trust has £868,248 of net unrestricted reserves against a target of £600,000.

The average monthly expenditure pre-covid was approximately £50,000, therefore the charity has about 17 months worth of expenditure in unrestricted reserves. It is intended that the additional Unrestricted reserves held, which amount to 5 months expenditure, will go toward their campaign to increase the number of nights offered for overnight respite, as per the 5 year strategy, and to give extra overnight respite to the children who were unable to use the charity due to Covid 19 governments restrictions. The Trust is planning to purchase additional land to enable the charity to meet the operational demands of increasing numbers of Gloucestershire families needing support. This will involve creating a campaign and restricting funds to raise the income needed to develop their respite centre Kites Corner.

GOING CONCERN

The pandemic forced the closure of Kites Corner on the 23rd March 2020 and it did not open again until 1st August 2020, and again from January to March 2021 with a limited service. From the end of March 2020 the majority of staff were placed on the government Job Retention Scheme as the majority of children were shielding due to their clinical vulnerability.. This enabled the charity to continue to maintain healthy reserves despite the inability to conduct the usual fundraising events. The Charity weathered the Covid pandemic with enough reserves in place to ensure that its going concern status has not been placed at risk.

FUTURE PLANS

The immediate concern of the Trust is to be able to expand its operating activities in the provision of respite care. In order to do this it is important to maintain and increase the inflow of funds. This will be achieved through actively seeking available grant funding, fundraising and increasing the profile and public awareness of the Trust within the locality.

Over the next 12- 24 months it is their campaign strategy to firstly reintroduce overnight respite and increase the number of overnight stays from 2-3 nights per week to 4-5 nights, which will incur costs and result in the depletion of excess reserves held at the year end. There is also a plan to recruit a Registered Care Manager position to oversee the whole Nursing Department. As mentioned previously under the Reserves section, plans also include launching a campaign to develop Kites Corner by purchasing additional land to increase and improve the respite accommodation to meet the growing demand for support from Gloucestershire's families.

James Hopkins Trust

Report of the Trustees For The Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a Charitable Incorporated Organisation (CIO) constituted in accordance with the Charities Act 2011 and is a registered charity number 1183110. The trust is active in seeking grants, fundraising and utilises the income thereby received together with gifts and donations for the provision of care facilities in dedicated premises in Gloucester.

Recruitment and appointment of new trustees

There must be at least three Charity Trustees. If the number falls below this minimum, the remaining Trustee or trustees may act only to call a meeting of the Charity Trustees, or appoint a new Charity Trustee. There is no maximum number of Charity Trustees that may be appointed to the CIO.

Apart from the first Charity Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Charity Trustees. Trustees will be selected by the charity trustees according to the skills, knowledge and experience needed for the effective administration of the CIO.

A Trustee may be removed from office by the Board of Trustees at a properly convened meeting or may resign their trusteeship by notice in writing to the Board of Trustees provided that there are at least two continuing Trustees.

At the Trustees meetings, the Trustees agree the broad strategy for the Trust including consideration of financing issues, project consideration and appraisal, and risk management policies.

Induction and training of new Trustees

The induction material for new Trustees will include the charity's governing document in addition to the latest annual report and accounts, with explanatory material where necessary, and recent minutes of Trustee meetings. Ongoing training will be given where appropriate to equip Trustees with additional knowledge and skills designed to meet the needs of the charity and reflect the different positions of the Trustees, to ensure the charity runs effectively and efficiently.

Key management remuneration

The key management personnel of the charity comprise the Trustees, the Trust Manager and Charity Manager. In Jan 2021, following the request by the Trust Manager to step down, the Charity Manager was recruited to Trust Manager. The previous Trust manager took up a Business Support role in the Organisation. The total remuneration of key management personnel during the year was £69,583 (2020 : £69,802).

The Trust Manager has day to day responsibility for the financial management and sustainability of the Trust, regulation, and compliance issues in addition to supporting the Trustees. The Trust Manager adheres to the limits and authority levels, as set out in the James Hopkins Trust Manager's Authority Policy Number 059. The Trust Manager's remuneration is reviewed in accordance with equivalent roles and guidelines available within the Charity sector.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees consider the maintenance of income from grants donations and gifts is the most significant risk and have established a fundraising committee to continually seek to find new sources of funding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183110

James Hopkins Trust
Report of the Trustees
For The Year Ended 31 May 2021

Principal address

Kites Corner
North Upton Lane
Gloucester
GL4 3TR

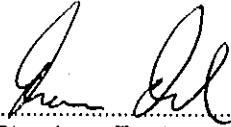
Trustees

A Fletcher
M R Nelmes
T. Stuecken
Dr. E. Vorstman
E. Cartmell

Independent Examiner

Peter Morgan
Institute of Chartered Accountants in England and Wales
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on *01.11.2021* and signed on its behalf by:



.....
T. Stuecken - Trustee

**Independent Examiner's Report to the Trustees of
James Hopkins Trust**

Independent examiner's report to the trustees of James Hopkins Trust

I report to the charity trustees on my examination of the accounts of James Hopkins Trust (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Peter Morgan
Institute of Chartered Accountants in England and Wales
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 2 November 2021

James Hopkins Trust

**Statement of Financial Activities
For The Year Ended 31 May 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	331,852	143,759	475,611	769,388
Other trading activities	3	11,838	-	11,838	12,313
Investment income	4	269	-	269	302
Other income		121,515	-	121,515	40,168
Total		465,474	143,759	609,233	822,171
EXPENDITURE ON					
Raising funds	5	47,468	-	47,468	59,527
Charitable activities	6				
General		364,328	112,509	476,837	557,701
Total		411,796	112,509	524,305	617,228
NET INCOME		53,678	31,250	84,928	204,943
RECONCILIATION OF FUNDS					
Total funds brought forward		814,570	1,122,016	1,936,586	1,731,643
TOTAL FUNDS CARRIED FORWARD		868,248	1,153,266	2,021,514	1,936,586

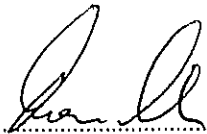
The notes form part of these financial statements

James Hopkins Trust

**Balance Sheet
31 May 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	11	51,293	1,109,815	1,161,108	1,169,776
CURRENT ASSETS					
Debtors	12	57,609	-	57,609	120
Cash at bank and in hand		765,171	43,450	808,621	772,613
		<u>822,780</u>	<u>43,450</u>	<u>866,230</u>	<u>772,733</u>
CREDITORS					
Amounts falling due within one year	13	(5,825)	1	(5,824)	(5,923)
NET CURRENT ASSETS		<u>816,955</u>	<u>43,451</u>	<u>860,406</u>	<u>766,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>868,248</u>	<u>1,153,266</u>	<u>2,021,514</u>	<u>1,936,586</u>
NET ASSETS		<u>868,248</u>	<u>1,153,266</u>	<u>2,021,514</u>	<u>1,936,586</u>
FUNDS	14				
Unrestricted funds				868,248	814,570
Restricted funds				1,153,266	1,122,016
TOTAL FUNDS				<u>2,021,514</u>	<u>1,936,586</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
T. Stuecken - Trustee

James Hopkins Trust

**Cash Flow Statement
For The Year Ended 31 May 2021**

	Notes	31.5.21 £	31.5.20 £
Cash flows from operating activities			
Cash generated from operations	1	56,323	240,341
Net cash provided by operating activities		<u>56,323</u>	<u>240,341</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,584)	(29,466)
transfer of donated fixed assets		-	(1,213)
Interest received		269	302
Net cash used in investing activities		<u>(20,315)</u>	<u>(30,377)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		36,008	209,964
		<u>772,613</u>	<u>562,649</u>
Cash and cash equivalents at the end of the reporting period		<u>808,621</u>	<u>772,613</u>

The notes form part of these financial statements

James Hopkins Trust

Notes to the Cash Flow Statement
For The Year Ended 31 May 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.5.21	31.5.20	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	84,928	204,943	
Adjustments for:			
Depreciation charges	29,253	31,375	
Interest received	(269)	(302)	
(Increase)/decrease in debtors	(57,489)	13,835	
Decrease in creditors	(100)	(9,510)	
Net cash provided by operations	<u>56,323</u>	<u>240,341</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.6.20	Cash flow	At 31.5.21
	£	£	£
Net cash			
Cash at bank and in hand	772,613	36,008	808,621
	<u>772,613</u>	<u>36,008</u>	<u>808,621</u>
Total	<u>772,613</u>	<u>36,008</u>	<u>808,621</u>

The notes form part of these financial statements

James Hopkins Trust

Notes to the Financial Statements For The Year Ended 31 May 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Grant Income

Grant income is recognised in the accounts when the charity is both entitled to the funds, sufficiently certain that they will be received and the income can be reliably measured.

Where the grant can only be used for a specific purpose set out in the terms of the grant, the funds are shown as restricted income. If there are no specified conditions attached to the grant, it is shown as unrestricted income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The charity has 4 different restricted funds

The Overnight & Respite Centre Fund - This represents the value of funds tied up in the property and associated equipment.

The Equipment and Fabric Care Fund - This represents the net book value of specialised equipment at the centre

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

The Overnight & Respite Care Fund - This represents the available restricted grant income for the provision of overnight respite care. The fund balance generally has a nil value at the year end, as this restricted income is usually spent in the year.

The Day Respite Care Fund - This fund represents available funds which are specifically for day respite care.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 statement of financial position when it 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 cash and bank balances, are measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Impairment of financial assets

Financial assets, other than those held at fair value through the SOFA, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the SOFA.

Basic financial liabilities

Basic financial liabilities are 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.

2. DONATIONS AND LEGACIES

	31.5.21	31.5.20
	£	£
Donations	122,892	317,321
Gift aid	7,010	5,882
Legacies	172,546	36,894
Grants	173,163	391,746
Donation James Hopkins Trading	-	8,667
Donation James Hopkins Nurses	-	8,878
	<hr/>	<hr/>
	475,611	769,388
	<hr/>	<hr/>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2021

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.5.21	31.5.20
	£	£
NHS England	-	127,424
Gloucestershire County Council	52,020	52,020
Big Lottery Fund	43,450	31,719
Summerfield Charitable Trust	-	50,000
The Pied Piper Trust	-	25,000
The Robert McAlpine Foundation	-	10,000
Gloucester CC Social Services	-	8,500
Gloucester NHS Trust	-	5,686
Together for Short Lives	790	6,187
The Bay Tree Charitable Trust	-	10,000
Guy Charitable Foundation	-	6,000
February Foundation	-	5,640
Barbara Ward Children's Foundation	-	5,500
The Sobell Foundation	5,000	-
Other grants less than £5000	21,136	48,070
The Rose Adeane Trust	40,000	-
Cirencester Friendly Society's 125 Foundation	10,767	-
	<u>173,163</u>	<u>391,746</u>

3. OTHER TRADING ACTIVITIES

	31.5.21	31.5.20
	£	£
Social lotteries	<u>11,838</u>	<u>12,313</u>

4. INVESTMENT INCOME

	31.5.21	31.5.20
	£	£
Deposit account interest	<u>269</u>	<u>302</u>

5. RAISING FUNDS

Raising donations and legacies

	31.5.21	31.5.20
	£	£
Staff costs	36,013	37,853
Fundraising Expenses	11,455	21,674
	<u>47,468</u>	<u>59,527</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	<u>325,962</u>	<u>150,875</u>	<u>476,837</u>

7. SUPPORT COSTS

	Management £	Finance £	Totals £
General	<u>150,655</u>	<u>220</u>	<u>150,875</u>

Support costs, included in the above, are as follows:

	31.5.21	31.5.20
	General £	Total activities £
Wages	88,322	91,494
Social security	7,629	7,784
Pensions	1,889	2,034
Legal and professional	4,853	9,787
Insurance	6,610	6,162
Computer Expenses and Training	7,758	10,010
Telephone and ICT	6,232	5,067
Postage and stationery	2,624	1,027
Repairs	3,794	7,071
Sundries	7,500	11,206
Motor and Travel expenses	1,257	1,369
Office Costs	12,187	14,760
Bank charges and interest	220	340
	<u>150,875</u>	<u>168,111</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2021**

9. STAFF COSTS

	31.5.21	31.5.20
	£	£
Wages and salaries	392,019	449,154
Social security costs	16,931	27,454
Other pension costs	6,183	6,828
	<u>415,133</u>	<u>483,436</u>

The average monthly number of employees during the year was as follows:

	31.5.21	31.5.20
Administration	4	4
Fundraising	2	2
Nurses	33	34
	<u>39</u>	<u>40</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	448,877	320,511	769,388
Other trading activities	12,313	-	12,313
Investment income	302	-	302
Other income	40,168	-	40,168
Total	<u>501,660</u>	<u>320,511</u>	<u>822,171</u>
EXPENDITURE ON			
Raising funds	59,527	-	59,527
Charitable activities			
General	207,482	350,219	557,701
Total	<u>267,009</u>	<u>350,219</u>	<u>617,228</u>
NET INCOME/(EXPENDITURE)	<u>234,651</u>	<u>(29,708)</u>	<u>204,943</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	579,919	1,151,724	1,731,643
TOTAL FUNDS CARRIED FORWARD	<u>814,570</u>	<u>1,122,016</u>	<u>1,936,586</u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2021**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 June 2020	1,098,693	63,345	209,559
Additions	-	3,033	10,916
	<hr/>	<hr/>	<hr/>
At 31 May 2021	1,098,693	66,378	220,475
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 June 2020	-	53,882	151,410
Charge for year	-	2,808	23,926
	<hr/>	<hr/>	<hr/>
At 31 May 2021	-	56,690	175,336
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 May 2021	1,098,693	9,688	45,139
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 May 2020	1,098,693	9,463	58,149
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Sensory Garden £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 June 2020	95,122	11,500	19,934	1,498,153
Additions	-	-	6,635	20,584
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2021	95,122	11,500	26,569	1,518,737
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 June 2020	95,122	11,500	16,463	328,377
Charge for year	-	-	2,518	29,252
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2021	95,122	11,500	18,981	357,629
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 May 2021	-	-	7,588	1,161,108
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 May 2020	-	-	3,471	1,169,776
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
VAT	-	120
Prepayments and accrued income	57,609	-
	<hr/>	<hr/>
	57,609	120
	<hr/> <hr/>	<hr/> <hr/>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2021**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Taxation and social security	4,395	4,840
Other creditors	1,429	1,083
	<u>5,824</u>	<u>5,923</u>

14. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	814,570	53,678	868,248
Restricted funds			
Overnight & Respite Centre Fund	1,104,811	(3,871)	1,100,940
Equipment & Fabric Care Fund	7,915	961	8,876
Overnight & Respite Care Fund	-	43,450	43,450
Day Respite Care Fund	9,290	(9,290)	-
	<u>1,122,016</u>	<u>31,250</u>	<u>1,153,266</u>
TOTAL FUNDS	<u>1,936,586</u>	<u>84,928</u>	<u>2,021,514</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	465,474	(411,796)	53,678
Restricted funds			
Overnight & Respite Centre Fund	(1)	(3,870)	(3,871)
Equipment & Fabric Care Fund	2,500	(1,539)	961
Overnight & Respite Care Fund	43,450	-	43,450
Day Respite Care Fund	97,810	(107,100)	(9,290)
	<u>143,759</u>	<u>(112,509)</u>	<u>31,250</u>
TOTAL FUNDS	<u>609,233</u>	<u>(524,305)</u>	<u>84,928</u>

James Hopkins Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 May 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	579,919	234,651	814,570
Restricted funds			
Overnight & Respite Centre Fund	1,108,888	(4,077)	1,104,811
Equipment & Fabric Care Fund	9,786	(1,871)	7,915
Overnight & Respite Care Fund	33,050	(33,050)	-
Day Respite Care Fund	-	9,290	9,290
	<u>1,151,724</u>	<u>(29,708)</u>	<u>1,122,016</u>
TOTAL FUNDS	<u>1,731,643</u>	<u>204,943</u>	<u>1,936,586</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	501,660	(267,009)	234,651
Restricted funds			
Overnight & Respite Centre Fund	-	(4,077)	(4,077)
Equipment & Fabric Care Fund	-	(1,871)	(1,871)
Overnight & Respite Care Fund	81,719	(114,769)	(33,050)
Day Respite Care Fund	238,792	(229,502)	9,290
	<u>320,511</u>	<u>(350,219)</u>	<u>(29,708)</u>
TOTAL FUNDS	<u>822,171</u>	<u>(617,228)</u>	<u>204,943</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	579,919	288,329	868,248
Restricted funds			
Overnight & Respite Centre Fund	1,108,888	(7,948)	1,100,940
Equipment & Fabric Care Fund	9,786	(910)	8,876
Overnight & Respite Care Fund	33,050	10,400	43,450
	<u>1,151,724</u>	<u>1,542</u>	<u>1,153,266</u>
TOTAL FUNDS	<u>1,731,643</u>	<u>289,871</u>	<u>2,021,514</u>

James Hopkins Trust

Notes to the Financial Statements - continued
For The Year Ended 31 May 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	967,134	(678,805)	288,329
Restricted funds			
Overnight & Respite Centre Fund	(1)	(7,947)	(7,948)
Equipment & Fabric Care Fund	2,500	(3,410)	(910)
Overnight & Respite Care Fund	125,169	(114,769)	10,400
Day Respite Care Fund	336,602	(336,602)	-
	<u>464,270</u>	<u>(462,728)</u>	<u>1,542</u>
TOTAL FUNDS	<u>1,431,404</u>	<u>(1,141,533)</u>	<u>289,871</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.