

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**

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**For The Year Ended 31 May 2021**

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**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

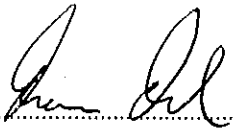
**Trustees**

A Fletcher  
M R Nemes  
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<br>fund<br>£ | Restricted<br>funds<br>£ | 31.5.21<br>Total<br>funds<br>£ | 31.5.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                           |                          |                                |                                |
| 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                         |
| <b>Total</b>                           |       | <b>465,474</b>            | <b>143,759</b>           | <b>609,233</b>                 | <b>822,171</b>                 |
| <br><b>EXPENDITURE ON</b>              |       |                           |                          |                                |                                |
| Raising funds                          | 5     | 47,468                    | -                        | 47,468                         | 59,527                         |
| <b>Charitable activities</b>           | 6     |                           |                          |                                |                                |
| General                                |       | 364,328                   | 112,509                  | 476,837                        | 557,701                        |
| <b>Total</b>                           |       | <b>411,796</b>            | <b>112,509</b>           | <b>524,305</b>                 | <b>617,228</b>                 |
| <br><b>NET INCOME</b>                  |       | <b>53,678</b>             | <b>31,250</b>            | <b>84,928</b>                  | <b>204,943</b>                 |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                |                                |
| <b>Total funds brought forward</b>     |       | <b>814,570</b>            | <b>1,122,016</b>         | <b>1,936,586</b>               | <b>1,731,643</b>               |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>868,248</b>            | <b>1,153,266</b>         | <b>2,021,514</b>               | <b>1,936,586</b>               |

The notes form part of these financial statements

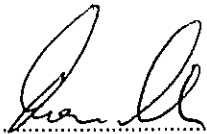


**James Hopkins Trust**

**Balance Sheet**  
**31 May 2021**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.5.21<br>Total<br>funds<br>£ | 31.5.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                          |                                |                                |
| Tangible assets                              | 11    | 51,293                    | 1,109,815                | 1,161,108                      | 1,169,776                      |
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                                |                                |
| 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>                 |
| <b>CREDITORS</b>                             |       |                           |                          |                                |                                |
| Amounts falling due within one year          | 13    | (5,825)                   | 1                        | (5,824)                        | (5,923)                        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>816,955</u>            | <u>43,451</u>            | <u>860,406</u>                 | <u>766,810</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>868,248</u>            | <u>1,153,266</u>         | <u>2,021,514</u>               | <u>1,936,586</u>               |
| <b>NET ASSETS</b>                            |       | <u>868,248</u>            | <u>1,153,266</u>         | <u>2,021,514</u>               | <u>1,936,586</u>               |
| <b>FUNDS</b>                                 | 14    |                           |                          |                                |                                |
| Unrestricted funds                           |       |                           |                          | 868,248                        | 814,570                        |
| Restricted funds                             |       |                           |                          | <u>1,153,266</u>               | <u>1,122,016</u>               |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <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

The notes form part of these financial statements

**James Hopkins Trust**

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

|   | Notes | 31.5.21<br>£          | 31.5.20<br>£          |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                                   |       |                       |                       |
| Cash generated from operations  | 1     | 56,323                | 240,341               |
| Net cash provided by operating activities                                     |       | <u>56,323</u>         | <u>240,341</u>        |
| <b>Cash flows from investing activities</b>                                   |       |                       |                       |
| 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>       |
| <b>Change in cash and cash equivalents<br/>in the reporting period</b>        |       | <u>36,008</u>         | <u>209,964</u>        |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> |       | <u>772,613</u>        | <u>562,649</u>        |
| <b>Cash and cash equivalents at the end<br/>of the reporting period</b>       |       | <u><u>808,621</u></u> | <u><u>772,613</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 2021

|   |                |                |                |
|---|----------------|----------------|----------------|
| <b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>         |                |                |                |
|   | 31.5.21        | 31.5.20        |                |
|   | £              | £              |                |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 84,928         | 204,943        |                |
| <b>Adjustments for:</b>   |                |                |                |
| Depreciation charges  | 29,253         | 31,375         |                |
| Interest received   | (269)          | (302)          |                |
| (Increase)/decrease in debtors  | (57,489)       | 13,835         |                |
| Decrease in creditors   | (100)          | (9,510)        |                |
| <b>Net cash provided by operations</b>  | <u>56,323</u>  | <u>240,341</u> |                |
| <b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>  |                |                |                |
|   | At 1.6.20      | Cash flow      | At 31.5.21     |
|   | £              | £              | £              |
| <b>Net cash</b>   |                |                |                |
| Cash at bank and in hand  | 772,613        | 36,008         | 808,621        |
|   | <u>772,613</u> | <u>36,008</u>  | <u>808,621</u> |
| <b>Total</b>  | <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 | <u>11,455</u> | <u>21,674</u> |
|                      | <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<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|---------|----------------------|---------------------------------------|----------------|
| General | <u>325,962</u>       | <u>150,875</u>                        | <u>476,837</u> |

**7. SUPPORT COSTS**

|         | Management<br>£ | Finance<br>£ | Totals<br>£    |
|---------|-----------------|--------------|----------------|
| 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<br>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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                          |                     |
| 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              |
| <b>Total</b>                       | <u>501,660</u>            | <u>320,511</u>           | <u>822,171</u>      |
| <b>EXPENDITURE ON</b>              |                           |                          |                     |
| Raising funds                      | 59,527                    | -                        | 59,527              |
| <b>Charitable activities</b>       |                           |                          |                     |
| General                            | 207,482                   | 350,219                  | 557,701             |
| <b>Total</b>                       | <u>267,009</u>            | <u>350,219</u>           | <u>617,228</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | <u>234,651</u>            | <u>(29,708)</u>          | <u>204,943</u>      |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | 579,919                   | 1,151,724                | 1,731,643           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <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<br>property<br>£ | Improvements<br>to<br>property<br>£ | Plant and<br>machinery<br>£ |
|-----------------------|---------------------------|-------------------------------------|-----------------------------|
| <b>COST</b>           |                           |                                     |                             |
| 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/>                       |
| <b>DEPRECIATION</b>   |                           |                                     |                             |
| 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/>                       |
| <b>NET BOOK VALUE</b> |                           |                                     |                             |
| At 31 May 2021        | 1,098,693                 | 9,688                               | 45,139                      |
|                       | <hr/>                     | <hr/>                               | <hr/>                       |
| At 31 May 2020        | 1,098,693                 | 9,463                               | 58,149                      |
|                       | <hr/>                     | <hr/>                               | <hr/>                       |

|                       | Sensory<br>Garden<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|------------------------|------------------------|----------------------------|-------------|
| <b>COST</b>           |                        |                        |                            |             |
| 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/>       |
| <b>DEPRECIATION</b>   |                        |                        |                            |             |
| 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/>       |
| <b>NET BOOK VALUE</b> |                        |                        |                            |             |
| At 31 May 2021        | -                      | -                      | 7,588                      | 1,161,108   |
|                       | <hr/>                  | <hr/>                  | <hr/>                      | <hr/>       |
| At 31 May 2020        | -                      | -                      | 3,471                      | 1,169,776   |
|                       | <hr/>                  | <hr/>                  | <hr/>                      | <hr/>       |

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                |              |              |
|--------------------------------|--------------|--------------|
|                                | 31.5.21<br>£ | 31.5.20<br>£ |
| VAT                            | -            | 120          |
| Prepayments and accrued income | 57,609       | -            |
|                                | <hr/>        | <hr/>        |
|                                | 57,609       | 120          |
|                                | <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<br>movement | At               |
|                                 | £                | in funds        | 31.5.21          |
|                                 |                  | £               | £                |
| <b>Unrestricted funds</b>       |                  |                 |                  |
| General fund                    | 814,570          | 53,678          | 868,248          |
| <b>Restricted funds</b>         |                  |                 |                  |
| 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> |
| <b>TOTAL FUNDS</b>              | <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<br>resources | Resources<br>expended | Movement<br>in funds |
|                                 | £                     | £                     | £                    |
| <b>Unrestricted funds</b>       |                       |                       |                      |
| General fund                    | 465,474               | (411,796)             | 53,678               |
| <b>Restricted funds</b>         |                       |                       |                      |
| 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>        |
| <b>TOTAL FUNDS</b>              | <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<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.5.20<br>£ |
|---------------------------------|------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>       |                  |                                  |                    |
| General fund                    | 579,919          | 234,651                          | 814,570            |
| <b>Restricted funds</b>         |                  |                                  |                    |
| 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>   |
| <b>TOTAL FUNDS</b>              | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 501,660                    | (267,009)                  | 234,651                   |
| <b>Restricted funds</b>         |                            |                            |                           |
| 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>           |
| <b>TOTAL FUNDS</b>              | <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<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.5.21<br>£ |
|---------------------------------|------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>       |                  |                                  |                    |
| General fund                    | 579,919          | 288,329                          | 868,248            |
| <b>Restricted funds</b>         |                  |                                  |                    |
| 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>   |
| <b>TOTAL FUNDS</b>              | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 967,134                    | (678,805)                  | 288,329                   |
| <b>Restricted funds</b>         |                            |                            |                           |
| 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>              |
| <b>TOTAL FUNDS</b>              | <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.