

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**

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**For The Year Ended 31 May 2022**

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**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 Nelves  
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 on .....14/10/2022..... and signed on its behalf by:

  
.....  
M R Nelves - 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	191,923	1	191,924	302,448
<b>Charitable activities</b>	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
<b>Total</b>		<u>262,862</u>	<u>236,943</u>	<u>499,805</u>	<u>609,233</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	63,575	-	63,575	47,468
<b>Charitable activities</b>	7				
Respite Care		122,036	247,734	369,770	325,962
Support Services		165,052	-	165,052	150,875
<b>Total</b>		<u>350,663</u>	<u>247,734</u>	<u>598,397</u>	<u>524,305</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(87,801)</u>	<u>(10,791)</u>	<u>(98,592)</u>	<u>84,928</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		868,248	1,153,266	2,021,514	1,936,586
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	12	30,384	1,105,686	1,136,070	1,161,108
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(12,907)	-	(12,907)	(5,823)
<b>NET CURRENT ASSETS</b>		<u>750,063</u>	<u>36,789</u>	<u>786,852</u>	<u>860,406</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>780,447</u>	<u>1,142,475</u>	<u>1,922,922</u>	<u>2,021,514</u>
<b>NET ASSETS</b>		<u>780,447</u>	<u>1,142,475</u>	<u>1,922,922</u>	<u>2,021,514</u>
<b>FUNDS</b>	15				
Unrestricted funds				780,447	868,248
Restricted funds				<u>1,142,475</u>	<u>1,153,266</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(34,620)</u>	<u>36,008</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>808,621</u>	<u>772,613</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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)
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	<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

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

	31.5.22	31.5.21
	Support Services £	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
	<u>472,864</u>	<u>415,133</u>

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
	<u>32</u>	<u>39</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	302,449	(1)	302,448
<b>Charitable activities</b>			
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
<b>Total</b>	<u>465,474</u>	<u>143,759</u>	<u>609,233</u>
<b>EXPENDITURE ON</b>			
Raising funds	47,468	-	47,468
<b>Charitable activities</b>			
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 £
<b>Total</b>	411,796	112,509	524,305
<b>NET INCOME</b>	53,678	31,250	84,928
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	814,570	1,122,016	1,936,586
<b>TOTAL FUNDS CARRIED FORWARD</b>	868,248	1,153,266	2,021,514

**12. TANGIBLE FIXED ASSETS**

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



**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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
General fund	868,248	(87,801)	780,447
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	262,862	(350,663)	(87,801)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>499,805</u>	<u>(598,397)</u>	<u>(98,592)</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 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>



**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 £
<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>

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 £
<b>Unrestricted funds</b>			
General fund	814,570	(34,123)	780,447
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	728,336	(762,459)	(34,123)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.

