

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

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For The Year Ended 31 May 2023

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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 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		<u>373,793</u>	<u>296,492</u>	<u>670,285</u>	<u>499,805</u>
 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		<u>380,482</u>	<u>335,162</u>	<u>715,644</u>	<u>598,397</u>
 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		<u><u>773,758</u></u>	<u><u>1,103,805</u></u>	<u><u>1,877,563</u></u>	<u><u>1,922,922</u></u>

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		<u>4,427</u>	<u>213</u>
Net cash used in investing activities		<u>(11,657)</u>	<u>(2,289)</u>
 Change in cash and cash equivalents in the reporting period		 (13,631)	 (34,620)
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
		<u>244,651</u>	<u>191,924</u>
3. OTHER TRADING ACTIVITIES		31.5.23	31.5.22
		£	£
Social lotteries		<u>11,065</u>	<u>11,496</u>
4. INVESTMENT INCOME		31.5.23	31.5.22
		£	£
Deposit account interest		<u>4,427</u>	<u>213</u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.5.23	31.5.22
		£	£
Grants	Activity	327,797	296,172
	Respite Care		
Public authority commissions		82,345	-
& contractual payments	Respite Care	<u>410,142</u>	<u>296,172</u>
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
Carried forward		<u>303,147</u>	<u>258,290</u>

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

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
	<u>195,674</u>	<u>165,052</u>

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
	<u>585,138</u>	<u>472,864</u>

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
	<u>28</u>	<u>32</u>

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	1,098,693	68,880	227,855
DEPRECIATION			
At 1 June 2022	-	59,893	197,338
Charge for year	-	2,891	14,684
At 31 May 2023	-	62,784	212,022
NET BOOK VALUE			
At 31 May 2023	1,098,693	6,096	15,833
At 31 May 2022	1,098,693	8,987	23,137

	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	95,122	11,500	35,274	1,537,324
DEPRECIATION				
At 1 June 2022	95,122	11,500	21,316	385,169
Charge for year	-	-	3,512	21,087
At 31 May 2023	95,122	11,500	24,828	406,256
NET BOOK VALUE				
At 31 May 2023	-	-	10,446	1,131,068
At 31 May 2022	-	-	5,253	1,136,070

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>
		13,875	12,907
		<u> </u>	<u> </u>
15. MOVEMENT IN FUNDS			
		Net	
		movement	
	At 1.6.22	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> </u>	<u> </u>	<u> </u>
	1,142,475	(38,670)	1,103,805
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,922,922	(45,359)	1,877,563
	<u> </u>	<u> </u>	<u> </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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	670,285	(715,644)	(45,359)
	<u> </u>	<u> </u>	<u> </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.