

# JOSHY'S HEART OF GOLD

England & Wales · Charity number 1196594

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-11-16

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

## Contact

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**Address** 8 Laburnum Way  
Bromley  
BR2 8BZ

**Phone** 02080900003

**Email** [josh.heartofgoldtrust@gmail.com](mailto:josh.heartofgoldtrust@gmail.com)

**Website** [joshysheartofgold.com](http://joshysheartofgold.com)

## Activities

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**Objects:** TO RELIEVE THE DISTRESS AND SUFFERING OF PARENTS, FAMILIES AND FRIENDS OF THOSE AFFECTED BY FATAL OR THE SERIOUS INJURY OF A LOVED ONE, AND IN PARTICULAR, BUT NOT EXCLUSIVELY, THOSE WHO ARE AFFECTED BY THE FATAL OR SERIOUS INJURY OF A CHILD IN A ROAD TRAFFIC ACCIDENT, INCLUDING BY, BUT NOT LIMITED TO: • ASSISTING IN THE PROVISION OF BEREAVEMENT COUNSELLING. • PROVIDING ADVICE, SUPPORT AND LITERATURE. • PROVIDING BEREAVEMENT SUPPORT WORKERS.

**Activities:** To relieve the distress and suffering Of parents families and friends of those affected by fatal or serious injury of a loved one in particular but not exclusively those who are affected by the fatal of serious injury of a child or young person in a road traffic incident. Covering south east London.

## Classification

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- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Kent
- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£10,564	£3,186	-	-
2024-03-31	£9,769	£10,415	-	-
2023-03-31	£12,937	£5,975	-	-

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## Trustees

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Name	Role	Appointed
Victoria Battman		2025-05-01

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**JOSHY'S HEART OF GOLD**

England & Wales - Charity number 1196594

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# Accounts

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Charity registration number 1196594 (England and Wales)

**JOSHY'S HEART OF GOLD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# JOSHY'S HEART OF GOLD

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Ms V Battman (Appointed 23 September 2025)

**Charity number (England and Wales)** 1196594

**Accountants** Perrys Audit Limited  
4th Floor  
399-401 Strand  
London  
United Kingdom  
WC2R 0LT

**Bankers** Metro Bank plc  
One Southampton Row  
London  
WC1B 5HA

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# JOSHY'S HEART OF GOLD

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Accountants' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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# JOSHY'S HEART OF GOLD

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

#### **Objectives and activities**

To relieve the distress and suffering of parents, families and friends of those affected by fatal or serious injury of a loved one in particular but not exclusively those who are affected by the fatal or serious injury of a child or young person in a road traffic incident. Covering Southeast London.

#### Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### Significant activities and achievements against objectives

In the first couple of years the charity has been running the founder and trustees have tried to raise as much funds as possible, by organising a bike ride, family fun run, event nights and Victoria has completed a sky dive herself. We have held Christmas carnivals, Joshes 16th Birthday Football Fundraiser and have received a corporate donation to support our Objects.

The Charity has helped with funds raised from these events in the following ways.

- The charity has helped to put in place at the Royal London hospital a bereavement nurse to support families.
- The charity has created a tranquil family room filled with toys and comforts so families dealing with a distressing time of having a sick child can have somewhere to be together in the hospital.
- The Charity has given grants to families with a sick child at the Royal London Hospital so they can use the money for food, travel costs, or a hotel stay.
- At Christmas the charity provided gifts for children staying in the children's ward at Royal London Hospital.

#### **Financial review**

We received £9,700 in donations in the year. The charity is steadily growing and raising awareness which is resulting in more donations being received.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

We strive to build up reserves in order to budget for cover for a period of running costs, The Trustees estimate that an adequate level of unrestricted reserves would be three months of expenditure or around £2000.00. The unrestricted reserve balance at the year- end is £13,694.

# JOSHY'S HEART OF GOLD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Risks within Joshy's Heart of Gold are continually monitored by the Trustees at trustee meetings. A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees.

The Charity is committed to safeguarding all those who participate in its activities and expects all staff and volunteers to share this commitment.

Commitment is implemented through appropriate checks, training and procedures.

The trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Plans for future periods**

- To continue to help bereaved families in their hour of need providing grants at Royal London hospital.
- To look at putting bereavement nurses and tranquil family rooms on children's wards in other local hospitals.
- Create a memorial garden where people can have a tranquil open space.

The trustees and founder want the charity to be as successful as possible and will be implementing the following to help development.

- Organising new fundraising events which concentrate on small outlay but good profit for the charity.
- Building good relationships with local business to build up more awareness of the charity to result in more donations and raffle prizes for events.
- Look into funding that may be available for the charity from the government or other organisations.
- Build up social media platforms and website to raise awareness with the public to receive more donations.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation registered in England and Wales. The charity registration number is 1196594.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Young	(Resigned 31 March 2025)
Ms D Still	(Resigned 1 May 2025)
Ms L Carter	(Resigned 31 March 2025)
Ms V Battman	(Appointed 23 September 2025)

#### Recruitment and appointment of trustees

When new trustees are appointed, they are given an induction by the founder on the charity's core values and procedures.

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# JOSHY'S HEART OF GOLD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Organisational structure

Trustee meetings are held every 2 months. The Trustees agree the strategy, policies and terms and conditions for the day to day running of the organisation, Joshy's Heart Of Gold handbook lays out information for staff and volunteers on all aspects of our operations, including Legal Structure, Terms and Conditions, Constitution and Policies. Policies and procedures in place include:

- Health and Safety Policy
- Equality, Diversity & Inclusion Policy
- Environmental Statement
- Social Media & Digital Communications Policy
- Confidentiality Policy
- Data Protection Policy
- Complaints Procedure

The trustees' report was approved by the Board of Trustees.

Ms V Battman

**Trustee**

20 February 2026

# **JOSHY'S HEART OF GOLD**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# JOSHY'S HEART OF GOLD

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JOSHY'S HEART OF GOLD FOR THE YEAR ENDED 31 MARCH 2025

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In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Joshy's Heart of Gold for the year ended 31 March 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 26 January 2025. Our work has been undertaken solely to prepare for your approval the financial statements of Joshy's Heart of Gold and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Joshy's Heart of Gold and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Joshy's Heart of Gold has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Joshy's Heart of Gold. You consider that Joshy's Heart of Gold is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Joshy's Heart of Gold. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

### **Perrys Audit Limited**

Chartered Accountants  
4th Floor  
399-401 Strand  
London  
WC2R 0LT  
United Kingdom  
20 February 2026

# JOSHY'S HEART OF GOLD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	<b>3</b>	9,700	9,769
Other income	<b>4</b>	864	-
<b>Total income</b>		<u>10,564</u>	<u>9,769</u>
<b>Expenditure on:</b>			
Raising funds	<b>5</b>	840	4,563
Charitable activities	<b>6</b>	2,346	5,852
<b>Total expenditure</b>		<u>3,186</u>	<u>10,415</u>
<b>Net income/(expenditure) and movement in funds</b>		7,378	(646)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>6,316</u>	<u>6,962</u>
<b>Fund balances at 31 March 2025</b>		<u>13,694</u>	<u>6,316</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JOSHY'S HEART OF GOLD

## BALANCE SHEET

AS AT 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		14,414		8,020	
<b>Creditors: amounts falling due within one year</b>	11	<u>(720)</u>		<u>(1,704)</u>	
<b>Net current assets</b>			<u>13,694</u>		<u>6,316</u>
<b>The funds of the charity</b>					
Unrestricted funds	12		<u>13,694</u>		<u>6,316</u>
			<u>13,694</u>		<u>6,316</u>

The financial statements were approved by the trustees on 20 February 2026

Ms V Battman  
**Trustee**

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Joshys Heart of Gold is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially 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. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Donations and gifts	9,700	9,769

#### 4 Other income

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Other income	864	-

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	-	3,054
Fundraising agents	840	1,509
	<u>840</u>	<u>4,563</u>

#### 6 Expenditure on charitable activities

	Support costs 2025 £	Governanc e costs 2025 £	Total 2025 £	Support costs 2024 £	Governanc e costs 2024 £	Total 2024 £
<b>Direct costs</b>						
Grants to hospitals	1,049	-	1,049	3,709	-	3,709
Telephone	457	-	457	503	-	503
Accountancy	120	-	120	800	-	800
	<u>1,626</u>	<u>-</u>	<u>1,626</u>	<u>5,012</u>	<u>-</u>	<u>5,012</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	-	720	720	-	840	840
	<u>1,626</u>	<u>720</u>	<u>2,346</u>	<u>5,012</u>	<u>840</u>	<u>5,852</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>1,626</u>	<u>720</u>	<u>2,346</u>	<u>5,012</u>	<u>840</u>	<u>5,852</u>

#### 7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>720</u>	<u>840</u>
<b>Analysed between:</b>		
Governance costs	<u>720</u>	<u>840</u>

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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

	2025 £	2024 £
Other creditors	-	864
Accruals and deferred income	720	840
	<u>720</u>	<u>1,704</u>

#### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	6,316	10,564	(3,186)	13,694
	<u>6,316</u>	<u>10,564</u>	<u>(3,186)</u>	<u>13,694</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	6,962	9,769	(10,415)	6,316
	<u>6,962</u>	<u>9,769</u>	<u>(10,415)</u>	<u>6,316</u>

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**JOSHY'S HEART OF GOLD**

England & Wales - Charity number 1196594

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# Accounts

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Charity registration number 1196594

**JOSHY'S HEART OF GOLD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# JOSHY'S HEART OF GOLD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms S Young	
	Ms D Still	(Appointed 10 November 2023)
	Ms L Carter	(Appointed 9 October 2023)
<b>Charity number</b>	1196594	
<b>Accountants</b>	Perrys Audit Limited 4th Floor 399-401 Strand London United Kingdom WC2R 0LT	
<b>Bankers</b>	Metro Bank plc One Southampton Row London WC1B 5HA	

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# JOSHY'S HEART OF GOLD

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Accountants' report	5
Statement of financial activities	6
Balance sheet	7
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---

# JOSHY'S HEART OF GOLD

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Objectives and activities**

To relieve the distress and suffering of parents, families and friends of those affected by fatal or serious injury of a loved one in particular but not exclusively those who are affected by the fatal or serious injury of a child or young person in a road traffic incident. Covering Southeast London.

#### Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### Significant activities and achievements against objectives

In the first couple of years the charity has been running the founder and trustees have tried to raise as much funds as possible, by organising a bike ride, family fun run, event nights and Victoria has completed a sky dive herself. We have held Christmas carnivals, Joshes 16th Birthday Football Fundraiser and have received a corporate donation to support our Objects.

The Charity has helped with funds raised from these events in the following ways.

- The charity has helped to put in place at the Royal London hospital a bereavement nurse to support families.
- The charity has created a tranquil family room filled with toys and comforts so families dealing with a distressing time of having a sick child can have somewhere to be together in the hospital.
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#### **Financial review**

We received £9,769 in donations in the year. The charity is steadily growing and raising awareness which is resulting in more donations being received.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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# JOSHY'S HEART OF GOLD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
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Ms S Young

Ms D Still

Ms E Taylor

Ms L Carter

(Appointed 10 November 2023)

(Appointed 31 October 2023 and resigned 19 March 2024)

(Appointed 9 October 2023)

# JOSHY'S HEART OF GOLD

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Recruitment and appointment of trustees

When new trustees are appointed, they are given an induction by the founder on the charity's core values and procedures.

### Organisational structure

Trustee meetings are held every 2 months. The Trustees agree the strategy, policies and terms and conditions for the day to day running of the organisation, Joshy's Heart Of Gold handbook lays out information for staff and volunteers on all aspects of our operations, including Legal Structure, Terms and Conditions, Constitution and Policies. Policies and procedures in place include:

- Health and Safety Policy
- Equality, Diversity & Inclusion Policy
- Environmental Statement
- Social Media & Digital Communications Policy
- Confidentiality Policy
- Data Protection Policy
- Complaints Procedure

The trustees' report was approved by the Board of Trustees.

*Samantha Young*

~~Samantha Young - (J0427A) (Feb 26,~~

**Trustee**

Date: **26 Feb 2025** .....

# **JOSHY'S HEART OF GOLD**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## JOSHY'S HEART OF GOLD

### CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JOSHY'S HEART OF GOLD FOR THE YEAR ENDED 31 MARCH 2024

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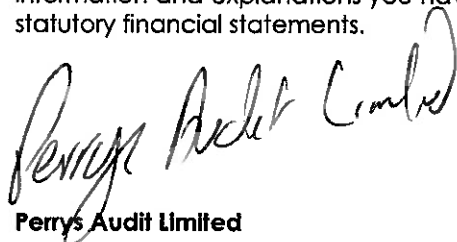
In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Joshy's Heart of Gold for the year ended 31 March 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 26 January 2025. Our work has been undertaken solely to prepare for your approval the financial statements of Joshy's Heart of Gold and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Joshy's Heart of Gold and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Joshy's Heart of Gold has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Joshy's Heart of Gold. You consider that Joshy's Heart of Gold is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Joshy's Heart of Gold. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



**Perrys Audit Limited**

**Chartered Accountants**

27/2/25

4th Floor  
399-401 Strand  
London  
WC2R 0LT  
United Kingdom

# JOSHY'S HEART OF GOLD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	9,769	12,937
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	4	4,563	1,894
Charitable activities	5	5,852	4,081
		<hr/>	<hr/>
Total expenditure		10,415	5,975
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		(646)	6,962
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		6,962	-
		<hr/>	<hr/>
<b>Fund balances at 31 March 2024</b>		6,316	6,962
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JOSHY'S HEART OF GOLD

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		8,020		7,826	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>1,704</u>		<u>864</u>	
Net current assets			<u>6,316</u>		<u>6,962</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>6,316</u>		<u>6,962</u>
			<u>6,316</u>		<u>6,962</u>

The financial statements were approved by the trustees on 26 Feb 2025

*Samantha Young*

Ms S Young - (JD427A) (Feb 26, 2025, 9:17 pm)  
Trustee

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Josh's Heart of Gold is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially 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. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	9,769	12,937

#### 4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Staging fundraising events	3,054	30
Fundraising agents	1,509	1,864
	<u>4,563</u>	<u>1,894</u>

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Expenditure on charitable activities

	Support costs 2024 £	Governanc e costs 2024 £	Total 2024 £	Support costs 2023 £
<b>Direct costs</b>				
Grants to hospitals	3,709	-	3,709	1,841
Family room items	-	-	-	1,030
Telephone and internet	503	-	503	350
Travel expenses	-	-	-	60
Accountancy	800	-	800	800
	<u>5,012</u>	<u>-</u>	<u>5,012</u>	<u>4,081</u>
<b>Share of support and governance costs (see note 6)</b>				
Governance	-	840	840	-
	<u>5,012</u>	<u>840</u>	<u>5,852</u>	<u>4,081</u>
<b>Analysis by fund</b>				
Unrestricted funds	<u>5,012</u>	<u>840</u>	<u>5,852</u>	<u>4,081</u>

### 6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>840</u>	<u>-</u>
<b>Analysed between:</b>		
Governance costs	<u>840</u>	<u>-</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# JOSHY'S HEART OF GOLD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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

	2024	2023
	£	£
Other creditors	864	864
Accruals and deferred income	840	-
	<u>1,704</u>	<u>864</u>

### 11 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	6,962	9,769	(10,415)	6,316
	<u>6,962</u>	<u>9,769</u>	<u>(10,415)</u>	<u>6,316</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
General funds	-	12,937	(5,975)	6,962
	<u>-</u>	<u>12,937</u>	<u>(5,975)</u>	<u>6,962</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).



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**Document generated** Mon, 24th Feb 2025 11:11:29 GMT  
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**Parties involved with this document**

<b>Document processed</b>	<b>Party + Fingerprint</b>
Wed, 26th Feb 2025 21:17:23 GMT	Samantha Young - (J0427A) - Signer (c6cabc36c83f2c635de537525317321d)

**Audit history log**

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Mon, 24th Feb 2025 11:11:29 GMT	Document generated with fingerprint e987642b5fb2dde033efae04673a7df020.254.126.15
Mon, 24th Feb 2025 11:16:46 GMT	Sent the envelope to Samantha Young - (J0427A) (sjyoung1207@live.co.uk) for signing20.254.126.15
Mon, 24th Feb 2025 11:16:46 GMT	Document emailed to sjyoung1207@live.co.uk3.8.10.199
Wed, 26th Feb 2025 21:13:22 GMT	Samantha Young - (J0427A) opened the document email.86.179.11.222
Wed, 26th Feb 2025 21:15:35 GMT	Samantha Young - (J0427A) viewed the envelope86.179.11.222
Wed, 26th Feb 2025 21:17:23 GMT	Samantha Young - (J0427A) signed the envelope86.179.11.222
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**JOSHY'S HEART OF GOLD**

England & Wales - Charity number 1196594

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# Accounts

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**Joshy's Heart of Gold**

**Report and Financial Statements**

**For the year ended 31st March 2023**

(Charity Number: 196594)

**Joshy's Heart Of Gold**  
**FINANCIAL STATEMENTS**  
**For the year ended 31st March 2023**

**CONTENTS**

	<b>Page</b>
<b>Legal and Administrative Report</b>	<b>2</b>
<b>Trustees' Report</b>	<b>3 to 7</b>
<b>Independent Examiner's Report</b>	<b>8</b>
<b>Statement of Financial Activities</b>	<b>9</b>
<b>Balance Sheet</b>	<b>10</b>
<b>Notes forming part of the Financial Statements</b>	<b>11 to 18</b>

<b>Reference and Administrative Information</b>	
<b>Charity Name</b>	Joshy's Heart Of Gold
<b>Charity Registration Number</b>	1196594
<b>Trustees</b>	Samatha Young Maria Fowler George Young
<b>Principal Address</b>	8 LABURNUM WAY BROMLEY BR2 8BZ
<b>Independent Examiner</b>	Future Insight Consultancy LTD Airvio Business Centre 1 Bromley Lane Chislehurst Kent BR7 6LH
<b>Bankers</b>	Metro Bank

The Trustees present their report with the financial statements of the charity Joshy's Heart Of Gold for the period ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1. of the accounts and comply with its memorandum, the Charity's Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **Structure, Governance and Management:**

### **Constitution**

The object of the Charitable Incorporated Organisation ("CIO") is:

To relieve the distress and suffering of parents, families and friends of those affected by fatal or serious injury of a loved one in particular but not exclusively those who are affected by the fatal or serious injury of a child or young person in a road traffic incident. Covering Southeast London.

The Trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### **Recruitment and appointment of new trustees**

#### **Induction and training of new trustees**

When new trustees are appointed, they are given an induction by the founder on the charity's core values and procedures.

### **Trustee Board and meetings**

Trustee meetings are held every 2 months. The Trustees agree on the strategy, policies and terms and conditions for the day to day running of the organisation, Joshy's Heart Of Gold handbook lays out information for staff and volunteers on all aspects of our operations, including Legal Structure, Terms and Conditions, Constitution and Policies. Policies and procedures in place include:

- Health and Safety Policy
- Equality, Diversity & Inclusion Policy
- Environmental Statement
- Social Media & Digital Communications Policy
- Confidentiality Policy
- Data Protection Policy
- Complaints Procedure

### **Staff**

At the period end, Joshy's Heart of Gold had no full-time employees.

### **Risk management**

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Risks within Joshy's Heart of Gold are continually monitored by the Trustees at trustee meetings. A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees.

The Charity is committed to safeguarding all those who participate in its activities and expects all

trustees and volunteers to share this commitment. Commitment is implemented through appropriate checks, training and procedures.

The trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### **Achievements and Performance**

In the short time, the charity has been running the founder and trustees have tried to raise as much funds as possible, by organising a bike ride, family fun run, and event nights and Victoria has completed a skydive herself.

The Charity has helped with funds raised from these events in the following ways.

- The charity has helped to put in place at the Royal London Hospital a bereavement nurse to support families.
- The charity has created a tranquil family room filled with toys and comforts so families dealing with the distressing time of having a sick child can have somewhere to be together in the hospital.
- The charity has set up a telephone helpline to support bereaved families.
- The Charity has given grants to families with a sick child at the Royal London Hospital so they can use the money for food, travel costs, or a hotel stay.
- At Christmas the charity provided gifts for children staying in the children's ward at Royal London Hospital.

### **Business Development:**

The trustees and founder want the charity to be as successful as possible and will be implementing the following to help development.

- Organising new fundraising events which concentrate on small outlay but good profit for the charity.
- Building good relationships with local businesses to build up more awareness of the charity to result in more donations and raffle prizes for events.
- Look into funding that may be available for the charity from the government or other organisations.
- Build up social media platforms and websites to raise awareness with the public to receive more donations.

### **Future Plans:**

- To continue to help bereaved families in their hour of need by providing grants at Royal London Hospital
- To expand the telephone helpline to support more bereaved families.
- To put bereavement nurses and tranquil family rooms in children's wards in other local hospitals.
- Create a memorial garden where people can have a tranquil open space to remember their loved ones.
- To open a charity shop.

### **Financial Review:**

We received £12,947.00 in donations since the charity started in November 21 up to 31<sup>st</sup> March 23 and the charity is steadily growing and raising awareness which is resulting in more donations being received.

### **Reserves:**

We strive to build up reserves to budget for cover for a period of running costs. The Trustees estimate that an adequate level of unrestricted reserves would be three months of expenditure or around £2000.00. Currently, the unrestricted reserve balance at the year-end is £2000.00.

The next year (2023-24) is looking better for Joshy's Heart of Gold, thanks to the help of the trustees and having a good business plan of where we want to take the charity.

## Statements of trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust

deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on the 'Date' and signed on their behalf by,

  
Victoria Battman (Jan 29, 2024 17:17 GMT)

Victoria Battman, Chair

**Joshy's Heart of Gold**  
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**

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

**Responsibilities and basis of report**

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Michèle Yianni-Attard

Future Insight Consultancy Ltd  
Airvio Business Centre  
1 Bromley Lane  
Chislehurst Kent  
BR7 6LH

Date: 22<sup>nd</sup> January 2024

## Joshy's Heart of Gold

### **STATEMENT OF FINANCIAL ACTIVITIES** **For the year ended 31st March 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
				2023	2022
		£	£	£	£
<b>INCOME FROM:</b>					
Charitable activities: Grants and donations	2	12,937	0	12,937	0
<b>TOTAL INCOME</b>		<b>12,937</b>	<b>0</b>	<b>12,937</b>	<b>0</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	3	5,975	0	5,975	0
<b>TOTAL EXPENDITURE</b>		<b>5,975</b>	<b>0</b>	<b>5,975</b>	<b>0</b>
<b>Net income/(expenditure)</b>	4	<b>6,962</b>	<b>0</b>	<b>6,962</b>	<b>0</b>
Total Funds brought forward	5	0	0	0	0
<b>Total funds carried forward</b>	6	<b>6,962</b>	<b>0</b>	<b>6,962</b>	<b>0</b>

All the above results derive from continuing charitable rants activities.

## Joshy's Heart of Gold

### **BALANCE SHEET** **as at 31st March 2023**

	Notes	2023 £	2022 £
<b>Tangible Fixed Assets</b>	7	0	0
<b>Current Assets</b>			
Debtors	8	0	0
Cash at Bank and in Hand		7,826	0
<b>NET CURRENT ASSETS</b>			
<b>Creditors: Amounts Falling Due within one Year</b>	9	864	0
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,962	0
<b>FUNDS OF THE CHARITY</b>	10		
Unrestricted Funds		6,962	0
Restricted Funds		0	0
<b>TOTAL FUNDS</b>		6,962	0

The Financial Statements have been prepared in accordance with the Financial Reporting Standard 102.

The Financial Statements were approved, and authorised for issue, by the Board of Trustees on 26<sup>th</sup> January 2024 and signed on their behalf by Victoria Battman, Chair.

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Victoria Battman, Chair

The notes on pages 11 to 16 form part of these accounts

**Joshy's Heart of Gold**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31st March 2023**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted are as follows:

(a) **Basis of Preparation**

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. The presentational currency of the financial statements is Pound Sterling (£).

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their carrying value.

The charity has taken advantage of the disclosure exemption permitted by FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, and has not prepared a Statement of Cash Flows.

(b) **Incoming Resources**

Incoming resources are recognised in the Statement of Financial Accounting ("SOFA") once the organisation becomes entitled to the resources, it is probable that the resources will be received and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the organisation has an unconditional entitlement to the funds. Investment income is included when receivable.

(c) **Resources Expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure or to pay out resources. Resources expended include attributable VAT which cannot be recovered. Support costs, which include governance cost (costs for the preparation and examination of statutory accounts, the costs of Management Committee meetings and costs of any legal advice to the Management Committee on governance or constitutional matters) include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources.

## **1. ACCOUNTING POLICIES (Continued)**

(d) **Tangible Fixed Assets, Depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are stated at cost less depreciation.

Depreciation is calculated to write off the cost of fixed assets less their estimated residual value on a straight line over their expected useful life, which in all cases is estimated to be four years.

(e) **Restricted and Unrestricted Funds**

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purpose for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(f) **Short-term debtors and creditors**

Debtors are recognised when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

(g) **Judgments and key sources of estimation uncertainty**

No judgments (apart from those involving estimates-) have been made in the process of applying the above accounting policies that have a significant effect on amounts recognised in the financial statements. ·

## Joshy's Heart of Gold

### NOTES TO THE FINANCIAL STATEMENTS-CONTINUED For the Year ended 31<sup>st</sup> March 2023

#### 2. GRANTS AND DONATIONS

	<b>Unrestricted Funds</b>	<b>Restrict ed Funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	12,937	0	12,937
<b>Total Income</b>	<b>12,937</b>	<b>0</b>	<b>12,937</b>

#### 3. DETAILED ANALYSIS OF CHARITABLE ACTIVITIES EXPENDITURE

<b>Charitable Activities</b>			
Events	30	0	30
Fundraising costs	1,864	0	1,864
Grants to Hospitals	1,841	0	1,841
Family room items	1,030	0	1,030
Telephone and internet	350	0	350
Travel expenses	60	0	60
Resources			
Accountancy	800	0	800
<b>Total expenditure</b>	<b>5,975</b>	<b>0</b>	<b>5,975</b>

#### **a. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31st March 2023.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The reimbursement of expenses paid to the Trustees where	<b>0</b>	<b>0</b>

#### **b. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>0</b>	<b>0</b>
Social security costs	<b>0</b>	<b>0</b>
Pension Costs	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

The average number of employees during the period was 0.

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the charity, directly or indirectly, including any trustee of the charity and, in the case of the charity, includes the Chief Executive. Total employee benefits paid to key management personnel in the period amounted to £0 (2022: £0).

#### **c. TAXATION**

As a charity, Joshy's Heart of Gold is exempt from liability to taxation on non-trading income and capital gains provided these are applied to its charitable objects. No tax charges have arisen in the Charities activities

**Joshy's Heart of Gold**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the period ending 31st March 2023**

**d. TANGIBLE FIXED ASSETS**

**Office Furniture Cost**

At 31st March 2022 and 31st March 2023 £0

**Depreciation**

At 31st March 2022 and 31st March 2023 £0

**Net Book Value**

At 31st March 2022 and 31st March 2023 £0

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants Receivable	0	0
Other Debtors	0	0
	<b>0</b>	<b>0</b>

**f. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued Expenses	0	0
Other Creditors	0	0
	<b>0</b>	<b>0</b>

**10. GOING CONCERN**

The financial statements have been prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the organisation's funding is inherently uncertain as its only source of funding is from donations. Should the charities donations decrease in future years, the organisation would have to find other sources of funding, or significantly curtail its activities.