REGISTERED CHARITY NUMBER: 1183110

Report of the Trustees and

Unaudited Financial Statements

For The Year Ended 31 May 2026

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 2026

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James Hopkins Trust

Report of the Trustees
For The Year Ended 31 May 2026

The James Hopkins Trust present their Trustees report and financial statements for the year ended 31st May 2026.

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 that every young child living in Gloucestershire who is severely disabled, life-limited or life-threatened will have access to specialist respite care and support to help enrich their lives and the lives of their families. Our journey began with a single vision, to make a positive impact on the lives of children who face severe health challenges.

These aims and activities are achieved through three objectives:

Overview of Objectives

Day Respite for Children up to school age: Providing weekday respite for children up to school age who are severely disabled, life-limited, or life-threatened, and have nursing/medical needs.

Overnight Respite for Children up to 6: Providing overnight/weekend respite for children 5 and under who are severely disabled, life-limited, or life-threatened, and have nursing/medical needs.

Support for Children from school age to 12: Offering school holiday daycare sessions for children school age and under twelve who are severely disabled, life-limited, or life-threatened, and have nursing/medical needs.

General Support: Facilitating and assisting in the provision of facilities that help such children.

OBJECTIVES AND ACTIVITIES

Services Provided by James Hopkins Trust

Our mission is simply to provide nursing-led family-centred care and support adapted to the children's individual needs. Our free nursing led respite care can be received in the family's own home, or at our purpose-built respite centre, Kites Corner in Gloucester, where we offer a variety of activities for children to enjoy.

We are committed to supporting our families by providing essential respite care, encouraging community connections, and offering comprehensive emotional support.

Day and Night Nursing Respite Care

Kites Corner: Situated on the outskirts of Gloucester City offers day and night nursing-led respite, providing vital services ensuring that families receive the care and support they need during challenging times.

Home Respite: Depending on the child's needs, we may provide one-to-one respite care in the family home.

School Holiday Respite: During the school holidays, we offer holiday clubs to former James Hopkins Trust children, up to the age of 12, who have been able to move on to local schools. It is a great opportunity for the children to catch up and meet with the friends that they have made over the years at Kites Corner.

Nursing Team: We have a dedicated team comprising of registered children's nurses, Health Care Assistants, and Early Year Educators, we provide a hospice-modelled palliative care service. James Hopkins Trust is registered with CQC ensuring that the care provided is safe, effective, and responsive to the needs of the individual children.

Early Years Team: James Hopkins Trust is a registered Early Years setting with Ofsted and our committed team of play professionals work closely with the nursing team to encourage and support the learning and development of the children. We provide exciting play and recreational activities that allow the children to explore, learn and socialise while experiencing the joys of childhood. Note: following review, our Ofstead registration was resigned in March 2026.

Family Support

Quality Time for Families: We understand that caring for a child with a serious illness can be physically and emotionally demanding which is why we offer respite care, providing parents and caregivers with essential breaks while ensuring the children receive expert, personalised care in a safe, comforting environment.

Community Building: James Hopkins Trust is a place for families to meet others in similar situations, encouraging lifelong friendships, empowering individuals, and developing a strong sense of belonging.

Organised Family Activities

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

Emotional and Practical Support

Ongoing Emotional Support: Our nurses provide continuous emotional support during visits and through extensive telephone contact from the point of diagnosis onwards.

Care Planning and End-of-Life Support: We engage in difficult conversations around care planning and provide increased support during end-of-life, working closely with other services to respect the child's and family's preferences.

Post-Bereavement Support: After a child's passing, we offer ongoing emotional support without time constraints. Our "Celebration of Memories" event every December allows bereaved families to remember and celebrate their child's life.

OBJECTIVES AND ACTIVITIES

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.

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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The ongoing concern of James Hopkins Trust is to continue providing the high standard of respite that families deserve and receive, while balancing safe working practices and preserving the team's work/life balance.

Over the next three to five years James Hopkins Trust will endeavour to expand and extend our range of services to ensure we reach out to even more children in Gloucestershire who are life-limited or life-threatened ensuring they remain at the heart of everything we do. Our overarching strategic priorities inform our ambitions within five key functions - Service, Finance, People, Technology and Operations. These five key functions can be considered using three pathways of "Prepare", "Grow" and "Expand".

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

There are 24 (FTE) children's palliative care consultants in the UK when the Royal College of Paediatrics and Child Health estimates that 40-60 are needed.

There are only 973 NHS community children's nurses in England with the Royal College of Nursing recommends that safe staffing levels suggest there should be around 4,960.

There is an estimated £310 million funding gap for children's palliative care services in England.

*Source Together for Short Lives

Report of the Trustees
For The Year Ended 31 May 2026

2025/2026 has been a time of change for James Hopkins Trust following the resignation of our Nursing lead and the continued challenges around nursing recruitment.

In terms of service delivery, despite reduced team numbers leading to a decrease in operational capacity, we only saw a small drop in the number of respite hours provided.

2023/2024 11,715 respite hours to 108 children

2024/2025 8,372 respite hours to 81 children

2025/2026 8,003 respite hours to 82 children

Despite a small reduction in our operational capacity and some short-term adjustments to our services while we work on recruitment and retention, we have been able to deliver a similar number of respite hours per child as last year. This demonstrates our continued commitment to supporting the families and children who rely on our services.

As with many other respite centres and hospices, the ongoing nursing recruitment challenge is the contributing factor that overnight respite sessions have not matched last year's levels.

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

As the only provider in Gloucestershire of nursing-led respite care, it is vital that James Hopkins Trust this remains at the forefront of any future development within the provision of palliative care for children. Our strategic roadmap highlights the importance of this work, and we will continue to work closely with Gloucestershire Integrated Care Board, Social Services, NHS England, and other relevant organisations on the issues surrounding statutory funding to try and ensure we are able to provide the best care and support to our children and families.

When we prepared our budgets last year, we were anxious about the change of Government along with the ongoing impact of higher interest rates, inflation on the economy and the cost pressures that families and business alike were experiencing. These global pressures are affecting the ability for charities to maintain their fundraising targets. As a result, we were conservative in our budget forecast and set a deficit at the start of the year of £34,988, which incorporated aspirational income of £60,000.

Following receipt of several unexpected donations, grants, a legacy and increased fundraising activity we end the year on a deficit of £22,587.

It cannot be underestimated that the immediate future is still very much a challenge, as high inflation and interest rates continue to impact on individuals' disposable income, however, our new fundraising strategy has been prepared to support the diversification of our income streams.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

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

Our approach to fundraising

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

Regulation, Compliance, and Governance

We are registered with the Fundraising Regulator and comply with the Code of Fundraising Practice.
In addition, work has commenced to ensure ongoing, full compliance with the new Code which is effective from 1st November 2025.

We had no compliance issues with the scheme during the year. In 2025/2026 we maintained our registration as a corporate member of the Chartered Institute of Fundraising (CIOF).

Protecting vulnerable people and members of the public

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

Our fundraising requests for support are made through a number of recognised routes. These are over social media, which followers choose to receive, and members of the public can easily unsubscribe from, direct updates to companies that have agreed to communication and, where it is deemed appropriate, an open email to commence engagement with a new supporter.

At our monthly leadership team meetings any concerns or compliments regarding our contacts with our supporters are discussed.

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

James Hopkins Trust will comply with all relevant law, regulation, and codes of practice.

James Hopkins Trust will employ suitable fundraising staff

James Hopkins Trust will never sell or share supporters' personal information with a third party. Unless required by law to do so for example HMRC.

All literature will properly describe what donations will be used for. All fundraising activities will be conducted in an open honest and transparent manner.

James Hopkins Trust does not employ the services of Professional Fundraisers; however, we may work with third parties in some of our fundraising activities.

FINANCIAL REVIEW

During the year income totalling £785,462 (2025: £733,600) was received. Grant income for the year was £338,137 (2025 : £364,689).

The Trust received grants including £154,499 from NHS England, £20,532 from Together For Short Lives, £50,000 from Barnwood Trust, £17,000 from the Matchroom Charitable Foundation, £25,000 from the Zurich Community Trust and £20,000 from Julia Rausing Trust

Donations and legacies received and due for the year were £302,842 compared to £209,130 received for 2025.

INVESTMENT POWERS AND POLICY

Under the Trust Deed, the Trust has the power to invest according to the recommendations of the Trustees. In view of the working capital requirement of the Trust, it has been agreed to retain funds of £250,000 within a 32-day notice bank investment 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 is continuing to explore opportunities to expand its provision to meet the operational demand of families in Gloucestershire needing support. This includes the potential purchase of additional land adjacent to Kites Corner to meet the operational demands of increasing numbers of Gloucestershire families needing support.

Significant strategic development will require financial investment and, therefore, 50% of our reserves have been specifically designated within a development fund. If further dedicated fundraising activity will be required over the coming 12 to 18 months the Trust will create a targeted campaign to achieve our target. The remaining reserves, are designated by the Trustees as a general contingency to ensure continuity of care and to maintain its operating activities most effectively.

The accounts show that the Trust has £842,730 of net unrestricted reserves against a target of approximately £820,000. The average forecast monthly expenditure is approximately £68,333, therefore, the charity has approximately 12 months' worth of expenditure in unrestricted reserves.

GOING CONCERN

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

PLANS FOR FUTURE - OBJECTIVES

Continue to liaise with Gloucestershire County Council regarding acquiring / purchasing additional land adjacent to Kites Corner.

To extend the hours we currently offer Little Kites, day care sessions, expanding to Monday through to Friday as well as opening every Saturday.

To continue to work towards increasing the number of nights we are open, growing the frequency of short breaks for the children, with an aspiration over the next five years of opening every night of the week for respite.

Deliver outstanding care and to aspire to be rated "outstanding" by the CQC.

To increase the Board of Trustees enhancing the knowledge where the skills audit identifies any gap in expertise.

To develop an organisational succession plan alongside a training and development strategy to provide staff with a defined career pathway and progression where possible.

To research and implement a dedicated web-based hr management system which will enable the removal of resource heavy manual processes and reduce the storage of paper.

To research and implement a digital care planning systems to assist with rota planning and the maintenance of care plans.

To secure a Patron and/or an Ambassador for the charity.

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

The Constitution states that 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 Charitable Incorporated Organisation (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 if 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new Trustees

Over the past 12 months, a new suite of documents created to manage the recruitment and induction for new Trustees has been utilised to onboard 2 new Trustees. The documents include:

Governance Policy

Recruitment Policy

Induction and Training Policy

Handbook

In addition, the charity's latest annual report and accounts, with explanatory material where necessary, and recent minutes of Trustee meetings will be made available as part of the induction process.

Ongoing training will be given, where appropriate, to equip Trustees with additional knowledge and skills designed to meet the needs of the charity and reflect the different positions of the Trustees, to ensure the charity runs effectively and efficiently.

Key management remuneration

The key management personnel of the charity comprise the Trustees (on a volunteer basis), the Trust Director, and Charity Manager. The total remuneration for contractually employed key management personnel during the year was £111,250 (2024/2025: £103,177).

The Trust Director will structure the day-to-day operation of James Hopkins Trust by delegating appropriate authority to department managers. This will ensure that the Trust Director can focus on addressing and meeting the Trust's set strategic goals by the Trustees, this will be specifically around the use of systems, processes and services. There is a requirement to adhere to the limits and authority levels, as set outin the relevant financial policies.

The Trust Director's remuneration is reviewed in accordance with equivalent roles and guidelines available within the Charity sector.

The Charity Manager is responsible for the management of the Charity Department's day to day running, staff development, financial monitoring, expenditure, income generation and communication activities, ensuring appropriate governance arrangements are in place for all regulatory activities. Our Charity Manager acts as a deputy for the Trust Director during periods of annual leave or absence.

The Trust Senior Management Team's structure had included the role of Nursing Manager which provides leadership for the entire range of services offered to families, and actively support the Nursing Team in the delivery. Following the resignation of our Nursing Manager, she left the Charity in September 2025.
The role and requirements for the Charity were then re-evaluated and was replaced with a Clinical Manager role, for which recruitment has been ongoing since November 2025, and person will be in post from July 2026.
In addition to this is the dedicated role of CQC Registered Manager which was introduced in May 2025 leading on the clinical governance agenda across the Trust.

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.. A Risk Register is maintained by the charity which is compliant with the Charities Commission guidance document Charities and Risk Manager (CC26). This risk register informs systems and procedures that are established, and regularly evaluated, to manage and identify risks. This key document is reviewed and updated at each quarterly Board of Trustees meeting.

The Trustees consider the maintenance of income from grants, donations and gifts is the most significant risk and the recently increased fundraising team will 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
V L Hall
T. Stuecken
Dr. E. Vorstman
S Whitlock
J E Atkinson (appointed 5.5.26)
E Trinder (appointed 5.5.26)

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 10/09/2026 and signed on its behalf by:

.....
T. Stuecken - Trustee

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

Independent examiner's report to the trustees of James Hopkins Trust
I report to the charity trustees on my examination of the accounts of James Hopkins Trust (the Trust) for the year ended 31 May 2026.

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: 24 September 2026

James Hopkins Trust

Statement of Financial Activities
For The Year Ended 31 May 2026

	Notes	Unrestricted funds £	Restricted funds £	31.5.26 Total funds £	31.5.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	302,842	(1)	302,841	209,134
Charitable activities	5				
Respite Care		152,479	309,261	461,740	483,074
Other trading activities	3	10,016	-	10,016	10,083
Investment income	4	10,866	-	10,866	25,309
Other income		-	-	-	6,000
Total		476,203	309,260	785,463	733,600
EXPENDITURE ON					
Raising funds	6	112,296	-	112,296	68,046
Charitable activities	7				
Respite Care		135,425	310,864	446,289	414,054
Support Services		249,465	-	249,465	226,170
Total		497,186	310,864	808,050	708,270
NET INCOME/(EXPENDITURE)		(20,983)	(1,604)	(22,587)	25,330
RECONCILIATION OF FUNDS					
Total funds brought forward		863,713	1,106,520	1,970,233	1,944,903
TOTAL FUNDS CARRIED FORWARD		842,730	1,104,916	1,947,646	1,970,233

The notes form part of these financial statements

James Hopkins Trust

Balance Sheet
31 May 2026

	Notes	Unrestricted funds £	Restricted funds £	31.5.26 Total funds £	31.5.25 Total funds £
FIXED ASSETS					
Tangible assets	12	44,329	1,102,916	1,147,245	1,164,037
CURRENT ASSETS					
Debtors	13	172,682	-	172,682	-
Cash at bank and in hand		634,946	132,833	767,779	947,103
		807,628	132,833	940,461	947,103
CREDITORS					
Amounts falling due within one year	14	(9,227)	(130,833)	(140,060)	(140,907)
NET CURRENT ASSETS		798,401	2,000	800,401	806,196
TOTAL ASSETS LESS CURRENT LIABILITIES		842,730	1,104,916	1,947,646	1,970,233
NET ASSETS		842,730	1,104,916	1,947,646	1,970,233
FUNDS	15				
Unrestricted funds				842,730	863,713
Restricted funds				1,104,916	1,106,520
TOTAL FUNDS				1,947,646	1,970,233

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 10/09/2026 ... and were signed on its behalf by:

.....

T. Stuecken - Trustee

The notes form part of these financial statements

James Hopkins Trust

Cash Flow Statement
For The Year Ended 31 May 2026

	Notes	31.5.26 £	31.5.25 £
Cash flows from operating activities			
Cash generated from operations	1	(190,190)	136,148
Net cash (used in)/provided by operating activities		(190,190)	136,148
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(50,450)
Sale of tangible fixed assets		-	6,000
Interest received		10,866	25,309
Net cash provided by/(used in) investing activities		10,866	(19,141)
Change in cash and cash equivalents in the reporting period		(179,324)	117,007
Cash and cash equivalents at the beginning of the reporting period		947,103	830,096
Cash and cash equivalents at the end of the reporting period		767,779	947,103

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 31 May 2026

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.5.26 £	31.5.25 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(22,587)	25,330
Adjustments for:		
Depreciation charges	16,790	12,572
Profit on disposal of fixed assets	-	(6,000)
Interest received	(10,866)	(25,309)
Increase in debtors	(172,682)	-
(Decrease)/increase in creditors	(845)	129,555
Net cash (used in)/provided by operations	(190,190)	136,148

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.25 £	Cash flow £	At 31.5.26 £
Net cash			
Cash at bank and in hand	947,103	(179,324)	767,779
	947,103	(179,324)	767,779
Total	947,103	(179,324)	767,779

The notes form part of these financial statements

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.

Designated funds are unrestricted funds which the board of trustees have voluntarily earmarked for a future project or strategic goal.

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

continued...

1. ACCOUNTING POLICIES - continued

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

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

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

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.
Financial instruments are recognised in the charity's statement of financial position when it becomes party to the contractual provisions of the instrument.
Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include cash and bank balances, are measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Impairment of financial assets
Financial assets, other than those held at fair value through the SOFA, are assessed for indicators of impairment at each reporting end date.
Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the SOFA.

Basic financial liabilities
Basic financial liabilities are recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

continued...

2. DONATIONS AND LEGACIES

	31.5.26	31.5.25
	£	£
Donations	237,565	176,968
Gift aid	13,889	12,162
Legacies	32,616	20,000
Donated services and facilities	18,771	4
	302,841	209,134

3. OTHER TRADING ACTIVITIES

	31.5.26	31.5.25
	£	£
Social lotteries	10,016	10,083

4. INVESTMENT INCOME

	31.5.26	31.5.25
	£	£
Deposit account interest	10,866	25,309

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.26	31.5.25
		£	£
Grants	Respite Care	338,137	364,689
Public authority commissions & contractual payments	Respite Care	123,603	118,385
		461,740	483,074

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

	31.5.26	31.5.25
	£	£
NHS England	154,499	175,666
Barnwood Trust	50,000	50,000
Zurich Community Trust	25,000	-
Together for Short Lives	20,532	7,218
The Julia and Hans Rausing Trust	20,000	-
Matchroom Charitable Foundation	17,000	15,000
The Green Fingers Charity	5,734	-
Michael O'Sullivan Charitable Trust	5,000	7,500
The Lady Down Trust	5,000	5,103
The James Smellie Memorial Fund	5,000	5,000
Pattery Trust	-	33,930
The Albert Hunt Trust	-	10,000
James Tudor Foundation	-	10,000
Wooden Spoon	-	9,626
The Sobell Foundation	-	5,000
Other grants less than £5000	30,372	30,646
	338,137	364,689

continued...

6. RAISING FUNDS

Raising donations and legacies

	31.5.26	31.5.25
	£	£
Staff costs	82,958	45,762
Fundraising Expenses	29,338	22,284
	112,296	68,046

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Respite Care	446,289	-	446,289
Support Services	179	249,286	249,465
	446,468	249,286	695,754

8. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Support Services	249,117	169	249,286

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

	31.5.26 Support Services	31.5.25 Total activities
	£	£
Wages	151,412	123,828
Social security	19,250	12,696
Pensions	2,270	2,115
Legal and professional	10,289	21,568
Insurance	10,585	11,006
Computer Expenses and Training	17,120	17,342
Telephone and ICT	8,676	6,754
Postage and stationery	446	415
Repairs	14,304	14,722
Sundries	8,286	7,169
Motor and Travel expenses	2,078	3,448
Office Costs	4,401	5,107
Bank charges and interest	169	-
	249,286	226,170

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2026 nor for the year ended 31 May 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2026 nor for the year ended 31 May 2025.

10. STAFF COSTS

	31.5.26	31.5.25
	£	£
Wages and salaries	577,884	502,140
Social security costs	56,038	34,465
Other pension costs	10,848	9,215
	644,770	545,820

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

	31.5.26	31.5.25
Administration	4	4
Fundraising	3	2
Nurses	21	21
	28	27

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	209,132	2	209,134
Charitable activities			
Respite Care	112,074	371,000	483,074
Other trading activities	10,083	-	10,083
Investment income	25,309	-	25,309
Other income	6,000	-	6,000
Total	362,598	371,002	733,600
EXPENDITURE ON			
Raising funds	68,046	-	68,046
Charitable activities			
Respite Care	40,322	373,732	414,054
Support Services	226,170	-	226,170
Total	334,538	373,732	708,270
NET INCOME/(EXPENDITURE)	28,060	(2,730)	25,330

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	48,151	(48,151)	-
Net movement in funds	76,211	(50,881)	25,330
RECONCILIATION OF FUNDS			
Total funds brought forward	787,502	1,157,401	1,944,903
TOTAL FUNDS CARRIED FORWARD	863,713	1,106,520	1,970,233

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 June 2025 and 31 May 2026	1,098,693	70,138	236,528
DEPRECIATION			
At 1 June 2025	-	67,122	220,128
Charge for year	-	679	4,840
At 31 May 2026	-	67,801	224,968
NET BOOK VALUE			
At 31 May 2026	1,098,693	2,337	11,560
At 31 May 2025	1,098,693	3,016	16,400

	Sensory Garden & Fixtures £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 June 2025 and 31 May 2026	97,322	42,732	35,274	1,580,687
DEPRECIATION				
At 1 June 2025	95,854	1,428	32,118	416,650
Charge for year	550	8,547	2,176	16,792
At 31 May 2026	96,404	9,975	34,294	433,442
NET BOOK VALUE				
At 31 May 2026	918	32,757	980	1,147,245
At 31 May 2025	1,468	41,304	3,156	1,164,037

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.26 £	31.5.25 £
Other debtors	162,734	-
Prepayments and accrued income	9,948	-
	172,682	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.26 £	31.5.25 £
Taxation and social security	6,719	10,021
Other creditors	133,341	130,886
	140,060	140,907

15. MOVEMENT IN FUNDS

	At 1.6.25 £	Net movement in funds £	Transfers between funds £	At 31.5.26 £
Unrestricted funds				
General fund	863,713	(20,983)	(420,000)	422,730
Designated Fund	-	-	420,000	420,000
	863,713	(20,983)	-	842,730
Restricted funds				
Overnight & Respite Centre Fund	1,098,693	-	-	1,098,693
Equipment & Fabric Care Fund	7,827	(1,604)	-	6,223
	1,106,520	(1,604)	-	1,104,916
TOTAL FUNDS	1,970,233	(22,587)	-	1,947,646

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	476,203	(497,186)	(20,983)
Restricted funds			
Equipment & Fabric Care Fund	(1)	(1,603)	(1,604)
Day Respite Care Fund	309,261	(309,261)	-
	309,260	(310,864)	(1,604)
TOTAL FUNDS	785,463	(808,050)	(22,587)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.24 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds	787,502	28,060	48,151	863,713
Restricted funds				
Overnight & Respite Centre Fund	1,098,693	-	-	1,098,693
Equipment & Fabric Care Fund	58,708	(2,730)	(48,151)	7,827
	1,157,401	(2,730)	(48,151)	1,106,520
TOTAL FUNDS	1,944,903	25,330	-	1,970,233

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	362,598	(334,538)	28,060
Restricted funds			
Equipment & Fabric Care Fund	1	(2,731)	(2,730)
Overnight & Respite Care Fund	136,131	(136,131)	-
Day Respite Care Fund	234,870	(234,870)	-
	371,002	(373,732)	(2,730)
TOTAL FUNDS	733,600	(708,270)	25,330

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

	At 1.6.24 £	Net movement in funds £	Transfers between funds £	At 31.5.26 £
Unrestricted funds	787,502	7,077	48,151	842,730
Restricted funds				
Overnight & Respite Centre Fund	1,098,693	-	-	1,098,693
Equipment & Fabric Care Fund	58,708	(4,334)	(48,151)	6,223
	1,157,401	(4,334)	(48,151)	1,104,916
TOTAL FUNDS	1,944,903	2,743	-	1,947,646

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	838,801	(831,724)	7,077
Restricted funds			
Equipment & Fabric Care Fund	-	(4,334)	(4,334)
Overnight & Respite Care Fund	136,131	(136,131)	-
Day Respite Care Fund	544,131	(544,131)	-
	680,262	(684,596)	(4,334)
TOTAL FUNDS	1,519,063	(1,516,320)	2,743

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2026.

17. DESIGNATED FUND

Within unrestricted reserves is a designated fund of £420,000, being approximately 50% of total unrestricted funds, for further expansion of the trusts activities.