

# ANNUAL REVIEW 2023-2024



# Tree of Hope



Ezekiel

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Connor

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**Company No** 8184807

**Charity No** 1149254 & SCO42611

**Registered Office** is at 61-63 Camden Road,  
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# Foreword

## Chair & Chief Executive's Introduction

As we reflect on the past year at Tree of Hope, one thing stands out above all: the incredible determination of the families we support. This year has been one of growth, renewed focus, and most importantly, impact. We have helped children and young people access the healthcare they need, when they need it most.

With increasing strain on public healthcare services and families facing growing financial pressures, our role has never been more critical. At Tree of Hope, our mission is simple yet vital. **No child or young person should be left without access to essential healthcare.** Every day, we help families secure funding, resources, and support for medical treatments and services that are not freely available through the NHS or public services. Over the past year, we have seen the profound impact of this work. Children and young people have received life-changing healthcare, families have experienced less financial and emotional strain, and parents have gained confidence in navigating their child's care.

### The Power of Community

Thanks to the dedication of volunteers, partners, and funders, we've raised over £1.3 million this year, enabling vital healthcare access for countless children. The supporters of Tree of Hope and our families aren't just raising money; they are building a community of hope for families. A community that ensures no family has to navigate their healthcare journey alone. Every step we take together strengthens our collective ability to empower parents and caregivers, giving every child a brighter future.

### A Year of Change and Progress

This year has also been one of transition and planning for the future. We said goodbye to two key individuals, our former Chief Executive Officer, Gill Gibb, and our long-serving Chair, Kevin Werry. Their leadership and dedication have played a pivotal role in shaping Tree of Hope into the trusted organisation it is today. We are deeply grateful for their years of service and the lasting impact of their work, which will continue to guide us in the years ahead.

As we look to the future, we have taken the opportunity to reflect and evolve. Through a comprehensive strategic review, we developed our new three-year strategy, 'Bridging The Gap'. More than just a roadmap for growth, this strategy reflects our commitment to ensuring that every child and young person who needs support can access it. At its core, 'Bridging The Gap' focuses on making our services more accessible, visible, and responsive, so families can find and benefit from our support when they need it most.

### Looking Ahead

As this year comes to a close, we are filled with gratitude for the donors, volunteers, and partners who make our work possible. Your support underpins everything we do, allowing us to reach more families, improve our services, and create meaningful change.

We are excited about the opportunities that 'Bridging The Gap' will unlock. We are confident that this new strategy will allow us to extend our reach, deepen our impact, and ensure that no child goes without the care they deserve.

With your support, we will continue to grow, innovate, and strengthen our community. Together, we can ensure that every child and young person receives the care they need, when they need it most. Thank you for being part of this journey with us.



**Becky Andrew**  
CEO



**Alexandra Noble**  
Chair of Trustees





Matilda

# About Tree of Hope

Since our founding in 1992 by Corinne Gardener, Tree of Hope has been a beacon of support for children and young people in need of healthcare funding not readily available through public services. Originally established to serve families in Bexhill, East Sussex, we have grown into a national charity, helping children and young people across the UK and Ireland access essential healthcare.

## Vision

A world where every child and young person has equal access to the best possible healthcare and support, enabling them to lead fulfilling lives and reach their full potential.

## Mission

To empower families from across the UK and Ireland to secure funding and support for children and young people requiring healthcare not freely available to them.

## Our Work

### Empower



We provide families with the tools and support needed to confidently and successfully fundraise for their child’s healthcare, ensuring they are empowered to make essential decisions without financial constraints.

### Inspire



We inspire and mobilise support for our families through impactful storytelling and highlighting the critical need for funding children and young people’s healthcare and the wider societal benefits.

### Unite



We unite families, volunteers, and supporters in a collaborative network that opens doors to vital resources, amplifying fundraising efforts and helping families navigate their child’s healthcare journey with confidence.



# Our Values

We are committed to embracing the diverse backgrounds and unique needs of every child, young person, and family. Our values guide us in ensuring everyone is treated with respect, support, and dignity:



## Respect

We honour the individuality of every child, young person and family, ensuring their voices are heard and their needs guide our actions.



## Dedication

We go above and beyond to support every family on their journey.



## Integrity

We act with honesty and openness in everything we do.



## Compassion

We listen, we understand and we act with kindness.



## Collaboration

We honour the individuality of every child, young person and family, ensuring their voices are heard and their needs guide our actions.





# Our Service

## A Unique Model

**Tree of Hope provides life-changing support to families of children with disabilities and complex medical needs across the UK and Ireland, helping them access the care, therapies, and equipment they need. While our support is nationwide, we understand that every family's situation is unique. That's why we work closely with parents and carers to understand their child's specific needs, personal circumstances, and the opportunities available within their local community.**

Many families face financial barriers when seeking essential treatments, as statutory funding does not always cover the full cost. Tree of Hope bridges this gap by enabling families to fundraise with charity status, access alternative funding sources, and receive practical and emotional support throughout their journey.

### **Nationwide Fundraising Support, Locally Tailored**

We help families set up Fundraising campaigns with full charity benefits, ensuring credibility and maximising donations. We also process offline donations, claim Gift Aid, and help families access match funding opportunities, working with them to identify local fundraising opportunities, events, and corporate sponsors.

### **Bespoke Guidance and Resources**

Our Family Support team provides tailored fundraising strategies, trust applications and local funding guidance. We also offer marketing materials and support to help families promote their campaigns effectively and guide them in making informed decisions about treatment.

### **Emotional Support and Connections**

We understand that caring for a child with complex needs is challenging, which is why we offer emotional reassurance, one-to-one guidance, and peer connections. Families can engage with others in similar situations, sharing advice and support.

### **PR Support and Advice**

We help families gain local, regional and national media coverage, boosting their fundraising efforts and raising awareness of their child's condition. We also support social media promotion and corporate sponsorship connections.

### **Fund Management and Compliance**

To ensure transparency and reassure donors, we manage funds and pay invoices directly to care providers. This guarantees that all funds are used for the intended medical, therapeutic, or equipment needs and comply with Charity Commission guidelines.

### **Ongoing Family Engagement**

Even when families pause fundraising, we continue to offer support through regular check-ins, newsletters, and access to our fundraising resources and guidance. Many of our families are with us from the birth of their child all the way through to adulthood.



# A Family's Journey From Fundraising to Healthcare

## Family First Contact Tree of Hope

Families get in touch either directly or via one of our referral routes, starting their journey toward securing the necessary support for their child's healthcare.

## Understanding Families

We dedicate time to truly understand each family's unique situation, forging a strong, supportive partnership.

## Campaign Creation

Together with the family, we create a personalised fundraising campaign that resonates with potential donors.

## Eligibility Review and Due Diligence

We verify the child's health condition and ensure their fundraising goals align with our charitable objects.

## Fundraising Action Plan

We develop a detailed fundraising action plan, outlining key activities, timelines, and goals to guide families through the fundraising process.

## Ongoing Support and Guidance

Families receive ongoing support, charitable benefits, advice and regular check-ins, helping them reach their fundraising goals quickly.

## Managing Expenditure

We pay healthcare service providers or suppliers directly relieving the family of administrative burdens.

## Managing Donations

All donations are carefully managed by Tree of Hope, ensuring transparency and accountability. We track all contributions and provide regular financial updates to families.

Children and young people get the healthcare support they need, enabling them to lead fulfilling lives and reach their full potential



Staff Team

## Tree of Hope Team

Our passionate and dedicated team spans family support, fundraising, marketing, operations, and finance, working together to provide expert guidance and impactful support. Despite our small size, our commitment and collaboration ensure families receive the best possible help to access life-changing care.

# Our Impact

## Bridging the Gap in Healthcare

**At Tree of Hope, we ensure that families receive the guidance, support, and resources they need to access healthcare as quickly as possible. This year, we have actively supported 378 families on their journey to accessing life-changing therapies, specialist equipment, and medical care.**

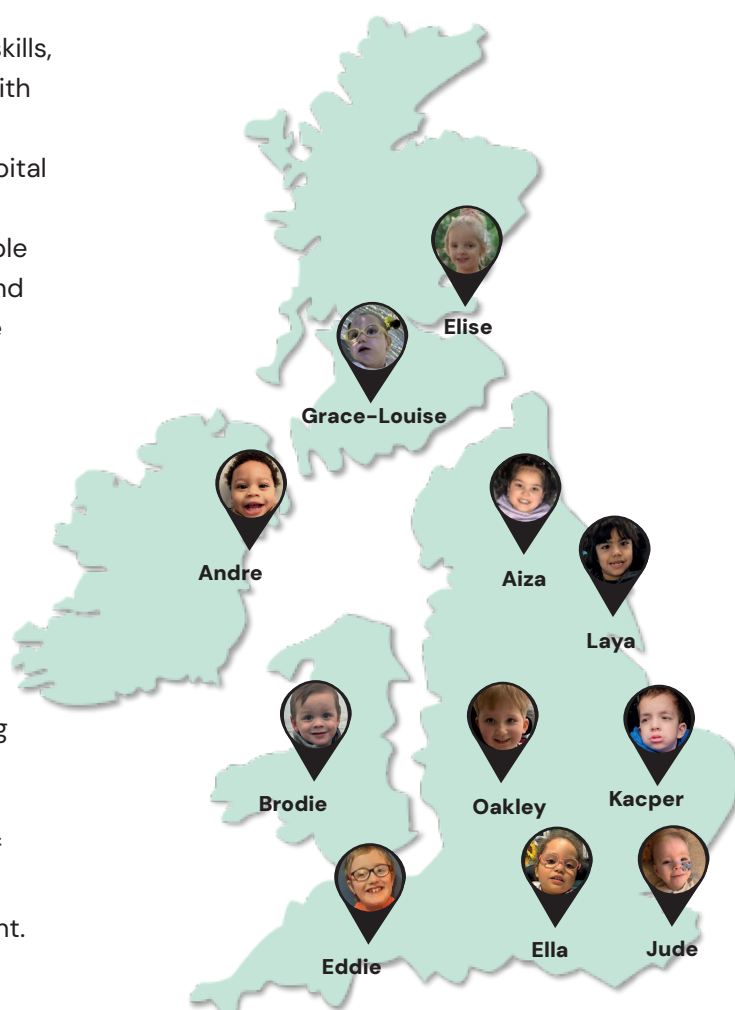
Over this period, we have helped families raise just under £1 million, with £965,152 spent directly on life-changing healthcare. This funding has had a profound impact—not just for the child, but for the entire family:

- Increased mobility, enabling children to gain independence and reduce pain through physiotherapy, adaptive equipment, and mobility aids.
- Specialist therapies improving communication skills, helping children express themselves, connect with loved ones, and engage more fully in daily life.
- Medical treatments and expenses covering hospital costs and stays away.
- Home adaptations creating safer, more accessible environments, ensuring children can move around comfortably and parents can provide care more easily.
- Reduced emotional strain for families, knowing they have financial security and a clear path to accessing the care their child needs.

Beyond the 378 families actively fundraising and spending this year, we remain connected with hundreds more. Some pause fundraising while awaiting their child's next stage of development, adjusting to new medical circumstances, or planning their next steps. However, we continue to provide regular check-ins, access to resources, emotional support, and guidance, ensuring they remain part of our community and can resume their fundraising or spending their campaign funds when the time is right.

Early access to the right care significantly improves long-term health outcomes. Through Tree of Hope, families can fundraise faster, secure specialist support sooner, and feel guided at every stage of their journey—ensuring their child has the best possible chance to thrive and reach their full potential.

The true impact of our work is best seen in the children and young people we support. In this report, we share the journeys of Grace-Louise (page 11), Kit (page 13), and Jem (page 16) in our Portraits of Hope, just a few of the hundreds of families who have benefitted from Tree of Hope's support this year.



**We work with families from across the UK and Ireland**



# Changing Lives

## Healthcare Accessed this Year

### Autism Support

**£27,622**



With increased awareness of autism, Tree of Hope has diversified its support, funding autism assistance aids and specialist therapies to meet the growing demand.

### Specialist Equipment

**£212,294**

Funded over 161 pieces of specialist equipment, including orthotics, assistive communication technology, specialist wheelchairs & mobility equipment hydrotherapy tubs, Innowalks, and sensory play equipment.



### Specialist Therapies and Support



**£372,987**

Covered the cost of physiotherapy, rehabilitation, speech and language therapy, occupational therapy, hydrotherapy, assistance dogs, music therapy, and other therapies.



### Operations & Medical Procedures



**£24,648**

Funded specialist treatments for rare diseases, cancer, and Selective Dorsal Rhizotomy (SDR) surgery. Although NHS funding for SDR has reduced, post-surgery therapy remains limited, and our support in this area has increased.

### Home Adaptations

**£108,831**



Helped families create safe and accessible homes, including wheelchair-accessible bedrooms and bathrooms, stairlift installations, and sensory-friendly gardens for children with mobility, sensory, or learning difficulties.

### Mobility & Travel Support

**£131,960**

Funded adapted vehicles and modification costs, ensuring families can travel safely and accessibly, helping relieve financial pressure amid rising living costs.



### Family Living & Travel Expenses



**£49,003**

Covered the additional costs families face when travelling for treatments, including accommodation, transport, and Daily Living Allowance, with requests increasing due to inflation.

### Healthcare Expenses



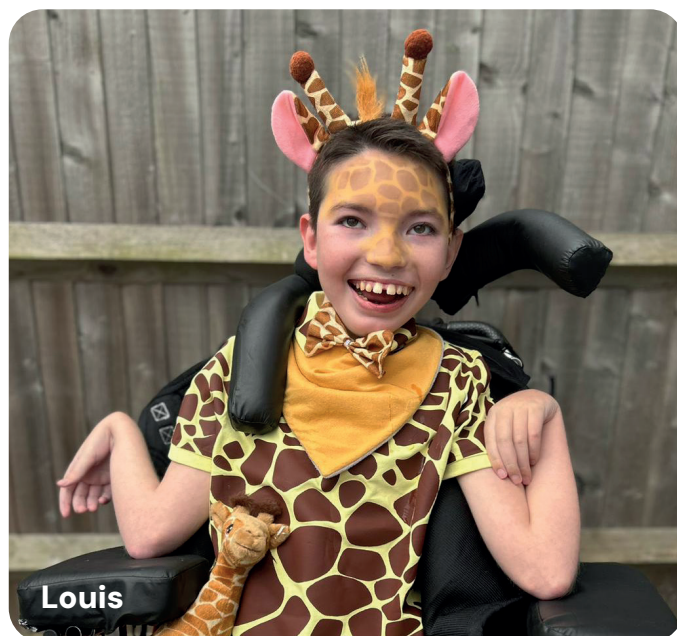
**£37,807**

Supported families in sourcing medical aids and healthcare treatments with advice from suppliers and healthcare professionals, ensuring access to evolving healthcare solutions.

# Conditions We Support

We support children and young people with a wide range of medical, genetic, and developmental conditions. Unlike many organisations that focus on a specific condition or support mechanism, we are open to all families, ensuring that no child is excluded from receiving the care, therapies, and support they need. Whatever the need, Tree of Hope are here to help any family reach their goals and the below is a list of some of the conditions we have helped support in this reporting year:

Autism	Rare Diseases
Cerebral Palsy	Retts Syndrome
Congenital Hypotonia	SMA
Dravet Syndrome	Visual Impairments
Dystonia	
Epilepsy	
Flat Head Syndrome	
Genetic Conditions & SWAN	
Global Development Delay	



Louis

## Care Centres

When families begin to draw down funds, parental choice is key – we ensure parents ask the right questions to help guide them to the best solution for their child – ultimately the parent makes the decision regarding the best treatment available on advice from many sources.

Having access to specialist equipment can often be life-changing for children with a disability or mobility difficulties, but with such high price tags, the NHS cannot always fund such transformational equipment, so this is where Tree of Hope is vital. We assist families in their fundraising missions for all sorts of equipment which can help children thrive and reach their full potential.

These are just some of the hospitals and treatment centres where we have helped children this year. Our goal is to expand this network further, collaborating with healthcare providers to ensure families have access to the funding they need.





# Portrait of Hope

## Grace-Louise Darroch

Residing in Renfrewshire with her parents and three older brothers, Grace-Louise Darroch embraces life to the fullest despite living with CDKL5 Deficiency Disorder (CDD), a rare genetic condition that affects approximately one in 60,000 births.



Grace-Louise

At just three months old, Grace-Louise was diagnosed with CDD, a rare and complex form of epilepsy. This condition leads to uncontrollable seizures, developmental delays, sleep challenges, and visual impairment.

By December 2023, Grace-Louise faced significant setbacks. She was experiencing numerous daily seizures and had lost abilities she had previously developed, such as swallowing and taking a few steps. Though doctors attributed this regression to her condition, her parents, Leeann and Alex, after consulting with other families and online forums,

discovered that these skills might be recoverable through appropriate therapies.

Recognising the need for specialist therapies and equipment, the family initiated efforts to fundraise for Grace-Louise's care. They also aim to undergo training to integrate therapy into Grace-Louise's daily routine, equipping them with the expertise to foster her development at home.

"Every aspect of Grace-Louise's development is impacted. Tasks most would consider routine—getting dressed, feeding, administering medication—take significantly more time and effort. The variability of her condition makes planning difficult, often restricting family activities to the home."

The family enlisted the support of Tree of Hope to help them raise £100,000 and have benefitted from our practical support and guidance and gave the families ideas to inspire their networks. Fundraising with charity registration opened doors to opportunities that might have otherwise been unavailable and has given them the confidence to host in-person events. To date, they have almost reached their halfway milestone in just a matter of months.



Grace-Louise

“ The help has been incredible, from creating promotional materials to offering guidance from other families, the assistance has been a game-changer, especially since I'm not particularly tech-savvy.

Leeann Darroch, Grace-Louise's mum



# Strengthening Our Foundations for Greater Impact

The work we do to support families is only possible when every part of our organisation is aligned and working efficiently. This year, we have taken significant steps to strengthen our foundations, ensuring we can support more families effectively and sustainably. These improvements lay the groundwork for our three-year strategy, helping us expand our reach, enhance our services, and build long-term resilience.

## Diversifying our Income Streams

As part of our strategic review, we evaluated all income sources to prioritise efforts and maximise impact. With a small but dedicated team, we have focused on strengthening our case for support, developing corporate partnerships through our 'Partners in Hope' initiative, and improving data collection to strengthen our applications for larger grants and long-term funding.

## Brand and Visibility

This year, we launched our new website, funded by the Rooney Foundation, enhancing accessibility, storytelling, and user experience. Alongside this, our strategic review provided an opportunity to refine our messaging through a theory of change approach, ensuring our impact and purpose are clearly communicated to our audiences.

Storytelling has been a key focus, with initiatives like 'Portraits of Hope' and stronger digital campaigns driving engagement. We also partnered with Big Picture to develop short films, further demonstrating our impact and deepening our connection with families, funders, and supporters.

We have worked to ensure our marketing and communications strategy reflects the diverse audiences we need to reach—from families and fundraisers to corporate partners and major donors. By adapting our approach in a targeted way, we have increased engagement, strengthened brand recognition, and expanded our reach across key platforms.

## Operational Efficiencies and Digital Transformation

A key ambition of our strategy is digital transformation, ensuring that we work smarter, not harder. This year, we have streamlined operations by implementing tools like Monday.com and Slack, improving collaboration, project management, and internal efficiency.

The launch of our Family Support Tracker has allowed us to quickly identify families needing extra help while tracking progress more effectively. Improvements in CRM and data systems have helped integrate fundraising, family support, and marketing, allowing for a more cohesive, data-driven approach to supporting families.

These advancements ensure better coordination, stronger decision-making, and more effective support, increasing both the speed and quality of our response to families who needs us.

## Our People

This year has been a period of leadership transition, requiring adaptability across the team. Our staff have risen to the challenge with resilience and dedication, demonstrating an unwavering commitment to families.

Recognising that our people are our greatest asset, we have strengthened professional development, internal processes, and staff wellbeing. Our new values, developed with the team, shape our culture, supported by a Kudos scheme and a performance management structure that fosters growth and collaboration.

We continue to invest in training, communication, and team development, ensuring that every staff member understands their role in driving our mission forward.

## Looking Ahead

We will build on these foundations, ensuring our team is supported, motivated, and equipped to help families access the care they need. As we implement our three-year strategy, we will expand our reach, increase our impact, and ensure long-term sustainability.



# Portrait of Hope

## Kit Slessor-Pavely

For the first 18 months of his life, Kit was a joyful, kind-hearted, and active little boy. He reached all his developmental milestones and delighted his family with his helpful nature, often cheerfully announcing “there you go” as he handed items from the dishwasher.



Kit's life took a devastating turn in 2021 when, following a series of seizures linked to common illnesses, he experienced an unexplained, catastrophic two-hour seizure.

Against all odds, Kit defied expectations. He came off the ventilator and began breathing independently but has been left with epilepsy, motor dysfunction, partial blindness and severe brain damage.

Despite these challenges, Kit's family remains profoundly grateful for his life and finds joy in his radiant smile, a gift that has endured through his journey.

To accommodate Kit's needs, his family faces the task of adapting their home to ensure it is safe, functional, and inclusive. These adaptations come at a significant cost and so the family enlisted the help of Tree of Hope and since onboarding in 2023, the family have gone beyond their halfway fundraising target milestone.

Their home—a newly purchased, fixer-upper property—requires a single-story extension with wheelchair accessibility, a wet-room bathroom, and appropriate facilities for Kit's care. The estimated cost of this extension is £135,000, significantly exceeding the partial government funding they may qualify for of £30,000. Kit's family were new to fundraising and it was an inevitability for them as it is for many families. With the help of their community, our PR and social media support the family have been able to build their presence locally with a trusted brand to gather support and has enabled them to reach their half way milestone in just a few months, meaning the family can start to make the changes they need to make to support Kit, sooner than they had imagined.

Tree of Hope support families like Kit's to give confidence to fundraising and work with the families to find routes to enable them to reach their goals. The family have benefitted from support from organisations as well as received an anonymous donation.



“ Tree of Hope have made the idea of fundraising much more manageable. They check in on us and make sure everything is ok. The whole support system is there when you need it from fundraising ideas and making donating easier for individuals and companies. ”

**Kaz Slessor-Pavely, Kit's Mum**

# Our Partners

## Supporting Families Together

At Tree of Hope, we know that we cannot do this work alone. Our impact is made possible by the generosity, dedication, and collaboration of our incredible partners, funders, and supporters. Whether through corporate partnerships, charitable foundations, individual giving, or volunteer efforts, every contribution helps us provide vital support to families navigating the challenges of securing healthcare for their children.

This year, thanks to our partners and supporters, we have been able to reach more families, strengthen our services, and develop new initiatives that make

fundraising more accessible and effective. From financial contributions and in-kind donations to pro bono expertise and event sponsorships, our partners play a crucial role in ensuring that no family has to face this journey alone.

We are incredibly grateful to everyone who has supported Tree of Hope this year. Your commitment enables us to continue bridging the gap in children's healthcare, expanding our reach, and providing families with the guidance, resources, and funding support they need. Together, we are making a real and lasting difference.

### Event Sponsorship

We are hugely grateful to our Corporate Event Sponsors this year for their continued support. For our Charity Golf Days – thank you to Pure Nails, Merit Group and CIO Investment Club whose support helped us to raise £10,000.

For our 'Bridging the Gap' launch event in London thank you so much to Noble Associates, CIO Investment Club and CCLA, this was a hugely successful event and the launch of our exciting three-year strategy, and we look forward to sharing more about this in the future.



### Individual Regular Giving

Our regular givers at Tree of Hope, enable us to continue to provide much needed support to our families. They help us to plan for future investment and projects that enhance the services we offer and are a crucial part of fundraising. This year our regular givers have generously donated over £9,000 of income.

### Our Corporate Partnerships

#### Wards Charity of the Year Adoption

This year we were delighted to be voted as Wards Estate Agents charity of the year. Wards have 42 branches across the whole of Kent, all of which took part in various fundraising activities, challenges and fundraising days throughout the year. The teams across Kent raised over £20,000 to support our work with families.





“

I have been in awe of Tree of Hope since first being introduced, as our chosen charity partner, at Wards, in 2024. I met Karen Warner whose passion was incredible; she explained about the help they provide families who need it the most and gave me a real insight into the core beliefs behind their business. I had heard there was a spare place in the Brighton Marathon, for 2024, and jumped at the opportunity. I felt this would be an ideal platform to help my fundraising. Every time I found my training hard, I thought about those families I was raising money for, and it spurred me on to keep going. I look forward to continuing to fundraise for Tree of Hope in 2025.

”

**Daniel Forster – Branch Partner Wards**



Dan



Gemma

## Challenge Events

We are always in awe of our Challenge Eventers – this year we had two very special participants in the Brighton Marathon 2024, Gemma Duckworth and Dan Forster from Wards Estate Agents. Between them they raised over £4,700.

We are so grateful for their training, dedication and hard work – especially on the cold, dark and early morning runs during the winter months

We have already filled our places for 2025 and hope to be successful with our ballot application for the London Marathon in 2026.

## Trusts and Foundations

We could not provide our services without the generous support of our trust, foundations, corporate and community supporters which include but are not limited to the below, a huge thank you to all.

- ✧ The Gatwick Foundation (Kent Community Foundation)
- ✧ The Access Foundation
- ✧ The David Hunt Trust
- ✧ The Lawson Trust
- ✧ The Rooney Foundation (Kent Community Foundation)
- ✧ The Whitehead Monckton Charitable Foundation
- ✧ The Charles Jacob Charitable Trust
- ✧ The Sir Donald and Lady Edna Wilson Charitable Trust
- ✧ The Basil Samuel Charitable Trust
- ✧ Frank Litchfield General Charitable Trust
- ✧ Green Family Fund
- ✧ The Broyst Foundation
- ✧ The Baily Thomas Charitable Fund
- ✧ And several Trusts/Foundation who would prefer to remain anonymous

We are also proud to continue working alongside The Jack O'Donnell Foundation in partnership, awarding 10 grants to families in this financial year.



# Funder Spotlight

## The Rooney Foundation

In 2022, Tree of Hope was delighted to secure three years of funding from the Rooney Foundation, allowing us to expand our support. This generous funding enabled us to recruit an additional Family Support Officer based in Manchester, strengthening our ability to support families in the North and Scotland.

Thanks to this incredible belief in our work, we welcomed Katie, who has since worked tirelessly to build new referral relationships with partner organisations and connect with more families who need us.

As we enter the final year of this project, the impact of the Rooney Foundation's support has been incredible. Katie has worked intensively with 43 new families and 17 pre-existing Tree of Hope families, helping them collectively raise an astounding £375,064.

Beyond expanding our Family Support Team, the Rooney Foundation's funding also enabled us to launch Tree of Hope's new website, improving how we reach and support families online. This investment has made our services more accessible and user-friendly, ensuring that families can find the help they need more easily.

The Rooney Foundation funding comes from the dedicated staff and generous customers of Arun Estates, the largest independent estate agent in the South East, including Wards, Cubitt and West, Pittis, and Douglas Allen. We are incredibly grateful for their ongoing support.



## Portrait of Hope

### Help Jem Live His Best Life

**Jem Timms, a fun-loving 13-year-old with rockstar hair, lives in Manchester with his parents and younger brother, Seb, who is also severely disabled.**

At birth, Jem experienced a hypoxic-ischemic event (HIE), which caused significant complications. He was later diagnosed with cerebral palsy, epilepsy, and a profound learning disability. Despite these challenges, Jem walked independently for many years, but as his condition has progressed, he now relies on a walking frame and spends much of his time in his wheelchair.

Jem's family wanted to fundraise for an all-terrain wheelchair with electric assist, as well as support for therapy costs to help him stay active, maintain his strength, and continue enjoying time outdoors. This equipment would enhance his mobility and independence, significantly improving his quality of life.

With expert guidance and encouragement from Family Support Officer Katie, they were able to reach and exceed their fundraising goal in just a few months. This

dedicated support was made possible through funding from **The Rooney Foundation**, which has allowed us to expand our family support services across the North of England and Scotland.



“ Tree of Hope's guidance eased the burden of fundraising and allowed us to focus on securing the best possible outcomes for Jem.

**Jem's Dad, Dan**



# Critical Funding Gap

## The Urgent Need for Support

The healthcare landscape for children and young people in the UK has grown increasingly complex and challenging, with families of all income levels struggling to meet their child's healthcare needs through no fault of their own. The past decade has also seen a significant rise in the proportion of children reporting disabilities—from 6% in 2011/12 to 11% in 2021/22. This trend, combined with a persistent cost-of-living crisis and overstretched local services, underscores an urgent need for enhanced support systems and action.

With new leadership in February, we took the opportunity to undertake a strategy review with the ambition of creating a brand-new three-year strategy

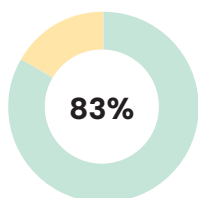
addressing the very real problems both our existing families are facing and those who have not yet found us.

The review process involved key workshops with trustees, staff and consultations with families and stakeholders, in addition to data and research to help determine our future ambitions.

Speaking to families was key and insights gathered from participating families highlighted further the significant challenges they are continuing to face against a backdrop of stretched services, rising costs and an increase in disabled children putting further pressure on services.

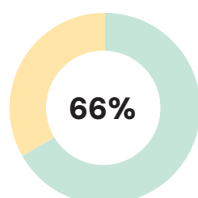
## 'Bridging The Gap' Survey Findings

### Significant Gaps in Healthcare



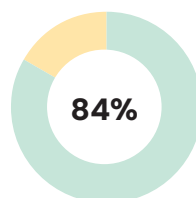
For 83% of families, less than 75% of their child's healthcare and support needs are covered by public services.

### Changing Fundraising Needs



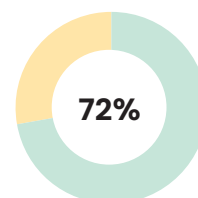
66% of families report changing needs related to fundraising as their children grow and develop.

### Unmet Healthcare Needs



84% of families identified therapeutic services (e.g., physical, occupational and speech & language therapy) as their most pressing unmet need.\*

### Community Support Needs



72% of families expressed the need for more support networks and community connections to help navigate their child's healthcare journey.

\*Families also reported a lack of access to medical equipment (44%) and home or garden adaptations (61%).

These challenges are not unique to the families we support but reflect a wider national issue, where families across the UK are struggling to access the vital healthcare and support their children need.

Only **one in five** felt their family received the support needed for their child to fulfil their potential\*



The funding gap in disabled children's health and social care has continued to grow reaching **£2.1 billion from the latest data available in 2019/20°**

\* The Disabled Children's Partnership 2023, *Failed and Forgotten*

°The Disabled Children's Partnership, 2021, *The Gap Widens*



# Our New Strategy

## 'Bridging The Gap'

In October 2024 we launched our new strategy, 'Bridging The Gap' which, going forward, will inform our work over the next year as we work towards meeting our overall goal of significantly expanding our reach and impact from 2024 to 2027. It is designed to transform the support landscape for families needing essential healthcare.

**Over the next three years, our strategy Bridging the Gap aims to:**



### Enhance Support

Enhance our support for families to help them reach their fundraising goals more quickly, ensuring they receive life-changing care sooner.





### Reach More Families

Enhance the accessibility of our services to ensure fundraising it is a viable option for more families, particularly those in identified underserved communities.

### Expand Our Network and Community

Increase our network of UK healthcare providers, suppliers, donors, and volunteers, empowering families with stronger connections and community backing for their fundraising efforts.

#### This will be underpinned by the following:

-  Diversify and expand our funding sources, focusing on strengthening partnerships which directly benefit families and leveraging larger national trusts and foundations to extend our reach across the UK.
-  Enhance the visibility of Tree of Hope as a trusted partner to children and families in accessing financial support for healthcare, increasing engagement and support from the public, stakeholders, and the communities we serve.
-  Enhance operational efficiency and effectiveness through strategic use of technology, data-driven decision-making, and innovation. Working smarter with our resources to the benefit of our children, young people and families.
-  Build and foster an inclusive and values driven culture, where staff and volunteers feel valued, rewarded, included and inspired.

This will be underpinned by robust governance procedures and practices, with an outcome-focused, family-led approach in everything we do.

# Measuring Our Impact

## A New Outcomes Framework

Every family's journey with Tree of Hope is unique, but we know that the right support at the right time can make all the difference. To ensure we better understand and support each family, we have developed a new Outcomes Framework, a structured way to track families' experiences from the moment they join us and follow their progress over time.

Families turn to us at different points in their journey, each facing different challenges, from accessing specialist therapies to securing essential equipment or adapting their homes. By gathering meaningful feedback and tracking progress over time, we will gain a clearer picture of their needs, evaluate the impact of our support, and identify areas where we can improve.

### How We Will Better Understand Families' Needs

Tree of Hope's new framework allows us to track families' journeys more closely, ensuring they receive the right support at the right time. By staying in touch and learning from families throughout their journey, we will be able to:

- **Understand their initial challenges:** whether it is accessing therapies, funding medical treatments, or adapting their home, we will capture why families turn to us.
- **Follow their progress over time:** regular updates will help us see what is working, what has changed, and where additional support may be needed.
- **Enhance our support:** with a clearer view of family experiences, we can refine our services and tailor our approach to better meet their needs

This is not just about gathering data. It is about building stronger relationships with the families we support and ensuring they receive the most relevant and effective help.

### What We Will Measure

Our framework focuses on four key impact areas, ensuring that every child, young person and family we support sees real, measurable benefits:



#### Improved Health & Wellbeing

Ensuring children have access to the healthcare, therapies, and equipment they need to live healthier, more fulfilling lives.



#### Enhanced Family Wellbeing

Reducing financial strain, emotional stress, and anxiety, helping families feel more supported and secure.



#### Greater Parental Confidence & Empowerment

Equipping parents with the knowledge, support, and resources to make informed decisions about their child's care.



#### Increased Community Support & Engagement

Strengthening family networks, improving access to essential services, and reducing isolation by fostering stronger community connections.

By tracking progress in these areas, we can demonstrate the impact of Tree of Hope's support while continuing to adapt and refine our services to meet families' changing needs.

# Looking Ahead

## Priorities 2024–2025

As highlighted in our Impact section, we have already made significant progress towards our strategy, laying the groundwork for future growth and enhanced support. Over the coming year, we aim to build on this momentum by focusing on the following key priorities:

### 1. Expanding & Diversifying Income Streams

- Secure corporate support for our first 'Partners in Hope' initiative – 'Hope in the Home,' which will provide vital funding for families needing home adaptations.
- Build on our strong portfolio of trust and foundation support to ensure sustained and growing funding for our work over multiple years.
- Develop and expand our individual giving programme to increase engagement with new and existing supporters through digital and community-based initiatives.

### 2. Strengthening Family Support & Engagement

- Develop a blueprint for our Family Support Hub, a dedicated digital platform offering enhanced fundraising tools and guidance, tailored resources, video training, and community support.
- Expand our network of healthcare providers, charities, and other partners to ensure families have access to the best possible resources, expertise, and services.
- Grow the number of families from diverse and underrepresented backgrounds ensuring that Tree of Hope reaches a broader range of communities.
- Roll out our new outcomes framework for all new families, allowing us to tailor our support more effectively and measure our long-term impact.

### 3. Strengthening Governance & Organisational Growth

- Recruit and onboard new trustees aligned with our skills matrix, trustee terms, and strategic priorities, starting with a trustee with a digital focus.
- Increase our volunteer network to provide additional support for families and strengthen the organisation's overall capacity.
- Build internal capacity by investing in staff training, leadership development, and wellbeing initiatives.

### 4. Enhancing Brand Visibility & Advocacy

- Conduct a brand review to ensure our branding and messaging reflect our strategic direction and support our goal of becoming a truly national charity.
- Strengthen our media and PR strategy to elevate Tree of Hope's national profile, ensuring balanced promotion of both individual family campaigns and the organisation's broader work.
- Increase our policy engagement, contributing to discussions and consultations on key issues impacting children with disabilities and their families.

### 5. Improving Efficiency & Impact Measurement

- Enhance our CRM system to improve efficiency, streamline data management, and enhance communication with families and supporters.
- Improve data collection and impact measurement, leveraging insights from the Family Success Tracker and Support Tracker to strengthen our case for funding and demonstrate our effectiveness.
- Streamline internal processes across fundraising, case management, and marketing to improve operational efficiency and free up more capacity for frontline support.



# Structure, Governance and Management

Tree of Hope is a charitable company limited by guarantee, incorporated on 20 August 2012, and registered as a charity in England, Wales, and Scotland. The company was established under a Memorandum of Association, which set out the charitable objects and powers of the organisation, and it is governed under its Articles of Association. These core documents provide the legal framework within which Tree of Hope operates, ensuring that all decisions are made in the best interests of the families, children and young people we serve, and in accordance with relevant charity and company legislation.

## Governance and Management

Trustees have ultimate responsibility for directing our charity, ensuring that it is solvent, well-run and delivering the charitable outcomes for the benefit of the public for which it has been set up. The Trustees elect from their number the Chair of Trustees and, if they choose a Deputy Chair.

Trustees who served during the year and up to the date of this report are:

- Alexandra Noble, Chair (previously Deputy Chair)
- Sean Thompson, Deputy Chair
- Charlotte Eberlein
- Robert Lay
- Elizabeth McCormack (previously Elizabeth Dunmall – name changed on 1 August 2024)
- Duncan Mason
- Gareth Munn (appointed 01 July 2024)
- Laura Smith
- Kevin Werry (resigned 01 April 2024)

No Trustee had any beneficial interest in any contract with the charity during the period, as indicated by an annual review of the Tree of Hope business interests register. No Trustee has exceeded a nine year term and Trustees have a job description and we review our skills make up when a Trustee vacancy arises or every 18 months.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2024 was eight.

## Trustee Recruitment and Onboarding

Tree of Hope is committed to appointing a Board of Trustees that reflects a blend of skills, experiences, and backgrounds to guide the charity effectively. To achieve this, vacancies on the Board are broadly advertised through multiple channels, including sector-specific job boards, LinkedIn, and other social media platforms, to reach a diverse candidate pool.

Candidates are invited to apply with a CV and a cover letter detailing their motivation and how their skills align with Tree of Hope's mission and goals. Shortlisted candidates are then interviewed by a small panel, typically comprising the Chair, a Trustee and CEO.

Emphasis is placed on finding individuals who can contribute to diversity of thought and innovation within the board. Potential trustees are evaluated based on their ability to:

- Contribute strategic oversight and guidance to the charity's operations.
- Uphold the principles of equity, diversity, and inclusion in decision-making processes.
- Engage with and support the fundraising and operational goals of the charity.
- Provide mentorship and guidance to the management team and staff.

Once appointed, new trustees undergo a comprehensive onboarding process to familiarise them with the strategic objectives and day-to-day operations of Tree of Hope. This process includes:

- An induction pack containing key information about the charity, such as recent financial statements, minutes from previous board meetings, strategic plans and reports.

- Meetings with key staff, including the Chief Executive and heads of major departments, to gain an understanding of the charity's projects, operational challenges, and successes.
- Training on specific areas such as governance, legal compliance, and financial management relevant to the roles and responsibilities of a trustee.

## Term and Evaluation

Trustees hold office for an initial term of three years, which can be extended for up to two additional terms, subject to a maximum of nine years, to ensure fresh ideas and perspectives within the board. The performance of trustees is evaluated annually based on their attendance at meetings, contribution to discussions, and their involvement in committees or special projects. This evaluation helps ensure that trustees remain engaged and effective in their roles.

## CEO Appointment and Accountability

The Board of Trustees is responsible for appointing the Chief Executive Officer, who is accountable for the day-to-day management of the charity. The CEO's performance is reviewed annually by the Board to ensure alignment with the charity's strategic goals and effective resource management. This relationship is critical to the success of Tree of Hope, ensuring that the charity remains focused on its mission to support families and children needing access to healthcare and treatment.

## Charity Governance Code

The Board has full and careful regard to the Charity Governance Code and uses the Code as its principal benchmark. The Board is committed to continuous improvement and development, and compliance with the Code and its principles.

## Pay of Senior Staff

The board of trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 2 and 18 to the accounts.

The pay of the Chief Executive and all staff are reviewed annually and normally increased in accordance with average earnings to reflect a cost-

of-living adjustment. In view of the nature of the charity, the Trustees benchmark against pay levels in other charities. The remuneration benchmark is the mid-point of the range paid for similar roles in similar charities and sizes. A 5% increase was awarded to staff on 1st October 2023.

## Decision Making

The Tree of Hope Board met four times during this financial year, supported by three sub committees. Questions arising at Board meetings are decided by a majority of votes if agreement cannot be reached. In the case of equal votes, the Chair has a second or casting vote. Any changes to the Articles of Association must also be agreed by Trustees. The Board is supported by the three subcommittees as set out below:

### Medical Committee

Our Medical Committee reviews historical cases looking at outcomes and impacts of treatments longer term as well as reviewing new procedures and illnesses being presented to our charity. We take advice from members of the committee which includes medically trained attendees and researchers as well as views, opinions and help from expert charities in particular areas. The committee meets three times a year.

### Finance Committee

The Finance Committee ensures the financial integrity and strategic fiscal management of Tree of Hope. It oversees the charity's budgeting, financial planning, investments, and property management to safeguard assets and enhance financial sustainability. This committee also rigorously monitors the risk register, making recommendations to the wider Board. This committee meets four times a year.

### Fundraising, Marketing and Communications Committee

The Fundraising, Marketing, and Communications Committee develops and oversees strategies that enhance the visibility and impact of Tree of Hope. It focuses on driving fundraising initiatives, crafting impactful marketing campaigns, and managing communications that align with Tree of Hope's mission. This committee meets four times a year.

Committees are able to co-opt to their membership other individuals who may bring particular expertise to that committee.

## Risk Management

At Tree of Hope, we are committed to maintaining a comprehensive risk management framework. Our approach ensures that we effectively identify, assess, and manage potential risks to safeguard our mission and operations.

We have established a robust risk register that outlines the major strategic, funding, and operational risks facing the charity. This register employs a scoring matrix based on both likelihood and impact, to prioritise risks appropriately. Regular reviews are conducted by both the Management Team and the Board to ensure the register remains current and comprehensive.

Our assessment focuses on risks that, while not necessarily highly probable, could have substantial impacts on the charity if they were to occur. Key risks identified include:

- **Safeguarding policies and practices:** we remain vigilant in ensuring our safeguarding policies are robust, particularly as families explore untried and untested treatments. We continuously review our processes, provide clear guidance, and work closely with families to help them make informed decisions while prioritising the safety and wellbeing of children.
- **Economic climate and financial sustainability:** the uncertain economic landscape presents challenges to sustaining and growing our charity, particularly in securing both unrestricted and designated funds. We are actively addressing this through our new three-year strategy, Bridging the Gap and closely monitoring progress through regular reviews, adapting as needed.
- **Cyber security and data protection:** as we increasingly rely on digital systems for fundraising, family support, and operations, we are taking proactive steps to strengthen our cybersecurity measures. We ensure compliance with GDPR and data protection regulations, regularly review our security protocols, and invest in staff training to protect sensitive information and maintain trust.
- **Staffing, capacity, and wellbeing:** demand for our services grows, we are actively managing our team's capacity to ensure we continue delivering our mission effectively. We are prioritising staff wellbeing, maintaining a balanced workload, and investing in professional development to sustain our impact and retain key talent.

The reserves policy set out in the Financial Review section is intended to protect the charity from fluctuations in income or the short-term reduction of unrestricted funding. Due to the continued desire of the Trustees to reduce ongoing liabilities reserves remain below targeted levels and we will continue to focus upon continued reduction of our liabilities whilst ensuring we have some reserves in case of further unforeseen events.

## Public Benefit

The Trustees of Tree of Hope confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Tree of Hope exists to support families of children and young people with complex health needs to access the healthcare, equipment, and therapies they require. The Trustees are confident that the charity's activities during the year have continued to further these charitable aims and deliver clear public benefit, as demonstrated in the main body of this report.

## Fundraising Regulation and Compliance

Tree of Hope complies with sector best practice. We monitor and manage our fundraising regulation and compliance through a combination of training, internal processes, internal audits and quarterly management reporting. This takes into consideration the collection and use of personal data, frequency of contact, how to identify and support vulnerable people, as well as compliance and regulatory requirements. We are registered with the Fundraising Regulator.

Each year members of the fundraising team attend regulation and compliance training. This training includes guidance on how to identify and support vulnerable people. All colleagues are held accountable to our supporter promise and organisational behaviour framework.

There were 24 fundraising complaints during this year all relating to clothing collections undertaken by our partners SOS Clothing. There are no open complaints, and all have been dealt with to the satisfaction of the regulator. The charity has been complying with all guidelines around clothing collections as laid down by the regulator.



## Safeguarding

Tree of Hope is committed to ensuring the safety and wellbeing of the children and families we support. Our safeguarding policies are robust, regularly reviewed, and aligned with current legislation and best practices. All staff and volunteers receive mandatory safeguarding training to equip them with the knowledge and confidence to address any concerns.

Clear reporting mechanisms are in place, allowing swift and effective responses to safeguarding issues. This approach ensures families can focus on their child's healthcare journey with trust and confidence.

As we look ahead, we will continue to strengthen our safeguarding measures, including enhancing digital safety resources and seeking feedback to refine our practices further.

## EDI Commitment

At Tree of Hope, we are committed to creating an inclusive, diverse, and equitable environment where every child, family, staff member, volunteer, and supporter feels valued, respected, and heard.

We recognise that families facing healthcare challenges come from diverse backgrounds and communities, and we are dedicated to ensuring that our services are accessible, responsive, and culturally sensitive.

Our commitment to Equality, Diversity, and Inclusion (EDI) is embedded in everything we do—from the support we provide to families to the way we work with partners and engage with the wider community. To uphold this commitment, we:

- Ensure equitable access to our services, regardless of background, financial situation, or location. Listen to and amplify the voices of families, particularly those from underrepresented communities.
- Foster a workplace culture that embraces diversity, promotes inclusion, and supports professional growth for all.
- Continuously review and improve our policies and practices to reflect best practices in EDI
- Partner with organisations and funders who share our commitment to fairness, accessibility, and representation.

We believe that real change happens when everyone has the opportunity to thrive, and we will continue to champion inclusivity in all aspects of our work.

# Financial Review

In the period to 30 September 2024 the charity had total income of £1,306,274. This comprised £1,163,458 from voluntary income including individual donations and grants from corporates and trusts. Further income was generated through investment property income and investments as well as grant funding for our charitable activities. Further information is provided in Notes 3 and 4 to the accounts.

Total expenditure was £1,510,419 with £1,402,688 being on charitable activities. Overall, the charity made a deficit of £204,145 before considering unrealised gains on the investment portfolio. This comprised a deficit of £94,208 on restricted funds and a surplus of £109,937 on unrestricted funds. Additionally, the charity experienced unrealised gains on its investment portfolio amounting to £342,888, which relates entirely to restricted funds.

As of September 30, 2024, Tree of Hope had total funds of £3,949,608, of which £1,981,088 was unrestricted and £1,968,520 restricted. The unrestricted funds now comprise designated funds of £1,851,088 and general funds of £130,000. Notably, the Strategic Investment Fund, previously used to manage temporary transfers between restricted and unrestricted funds, has been fully paid off, reflecting our strengthened financial position.

## Reserves Policy

The trustees have established a reserves policy to meet the following objectives:

1. To comply with prudent accounting principles and the requirements of SORP
2. To comply with donor requirements where those are specified
3. To safeguard the long-term financial management and sustainability of the charity with a view to achieving its charitable objectives
4. To invest in strategic objectives

Trustees review the level of reserves each year to ensure that they meet the objectives of this policy. This will be done at Finance Committee with recommendations made to the Board of Trustees.

## Restricted Reserves

The trustee policy does not need to cover restricted reserves as they are defined by law:

Restricted Reserves are funds which have been restricted by the donor for a particular purpose or project, and may only be spent in accordance with those restrictions. This includes both donations and income arising on these funds.

### Unrestricted Reserves and Free Reserves

The remaining reserves are Unrestricted Reserves and otherwise referred to as general funds. These are not publicly stated as being designated for any purpose but will appear in summary in the audited Balance Sheet of the Charity as set out below.

- Operating Reserves: held to protect the Charity's work from unforeseen falls in income or urgent unexpected expenditure (including any potential wind down), allowing an orderly response to the financial implications that might arise from these events. This is the minimum level of reserves the Charity should always carry to protect itself against unknown future risk and maintain long-term financial sustainability.

To manage risk, the Charity's policy is to hold funds sufficient to cover:

- a) Six months operating expenditure, defined as core expenditure to include salaries, IT support, bank charges, telephony costs and fundraising costs; and
- b) Any additional specific risks as be required by the Finance Committee or Trustees to reflect future financial uncertainties. The unrestricted reserve requirement at the year-end is a) £170-£180k + b) £100k = £270-£280k.

### Investment Policy

This was last reviewed in April 2023 and Trustees agree it remains fit for purpose.

The charity's assets can be invested widely and should be diversified by asset class which may include cash, bonds, equities, property and any other asset that is deemed suitable by the charity.

- Tree of Hope seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the long-term reserves is to generate a return more than inflation

(CPI). Capital preservation is paramount. Currently units are held as accumulation units within CCLA so income generated is re-invested into the fund to raise the value of the investment.

- The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Should any property be sold consideration should be given to investing in distribution units so that rental yield can be replaced by interest or dividend income from the fund's investments.

### Attitude to investment risk

- Tree of Hope is reliant on fundraising and donations for its activities.
- The key risk to the long-term reserves is inflation, and the assets should be invested to mitigate this risk over the long term. The trustees understand that this is likely to mean that investment will be concentrated in one or more actively managed multi asset common investment funds and that the capital value will fluctuate to a small degree.
- The short-term reserves are held to provide financial security and may be required at short notice. As such capital volatility cannot be tolerated and investment of these assets should be focused on minimising this.

The charity is expected to exist in perpetuity and investments should be managed to meet the investment objective and ensure this sustainability. We regularly review the performance of these investments and will take advice from investment experts and our investment managers when needed. Trustees met with CCLA to review the investment performance of CCLA during the financial year on several occasions and were satisfied with their approach and the performance to date. CCLA funds have performed particularly well during this period and the Trustees regularly discuss performance with other investment managers to ensure we have the best advice.

# Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 assume that the charitable company will continue on that basis.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.


The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As Trustees we also confirm that we have made all necessary enquiries and taken such steps that we ought to, to ensure that we become aware of any relevant audit information and that we confirm that the

charitable company's auditors have been made aware of such information.

On preparing this report, the Trustees have taken advantage of the small companies' exemption from preparing a strategic report.

Approved by the Trustees on 31 January 2025 and signed on their behalf by



Alexandra Noble,  
Chair



# Independent Auditor's Report to the members of Tree of Hope

We have audited the financial statements of Tree of Hope for the year-ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## Opinion

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its net movement in funds, including the income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' Annual Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report (which incorporates the directors' report prepared for the purpose of company law). We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small companies exemption form from the requirement to prepare a strategic report.

## Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 26, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to registered charities, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and other factors such as income tax and sales tax.

## Auditor's responsibilities for the audit of the financial statements (continued)

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to areas of improper revenue recognition and to manual accounting journals. Audit procedures performed by the engagement team included:

- Substantive testing to verify the inclusion of income in the correct accounting period and to test the recognition of year-end debtors in income;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing manual journals, in particular any unusual items; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

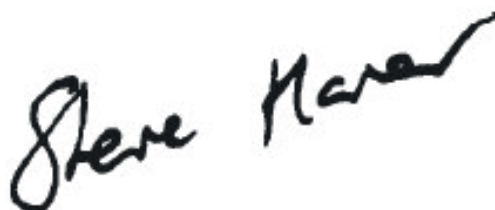
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable

company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Steve Harper (Senior Statutory Auditor)  
10 Queen Street Place

For and on behalf of HaysMac LLP, Statutory Auditors  
London, EC4R 1AG

Date: 9<sup>th</sup> May 2025



# Statement of Financial Activities

## (Incorporating an Income and Expenditure Account)

For the Year Ended 30 September 2024

		Restricted Funds	General and Designated Funds	Strategic Reinvestment Fund	Total 2024	Total 2023
	Notes	£	£	£	£	£
<b>INCOME FROM:</b>						
Donations & grants	3a	199,028	964,430	-	1,163,458	1,118,003
Other trading activities	3b	-	60,383	-	60,383	56,726
Fundraising activities	3c	-	35,893	-	35,893	14,079
Investments	4	46,540	-	-	46,540	77,526
<b>TOTAL INCOME</b>		<b>245,568</b>	<b>1,060,706</b>	<b>-</b>	<b>1,306,274</b>	<b>1,266,334</b>
<b>EXPENDITURE ON:</b>						
Costs of raising funds	5a	46,540	61,191	-	107,731	131,371
Charitable activities	5a	293,236	1,109,452	-	1,402,688	1,342,480
<b>TOTAL EXPENDITURE</b>		<b>339,776</b>	<b>1,170,643</b>	<b>-</b>	<b>1,510,419</b>	<b>1,473,851</b>
<b>Net (expenditure)/ income before investment gains/ (losses)</b>		<b>(94,208)</b>	<b>(109,937)</b>	<b>-</b>	<b>(204,145)</b>	<b>(207,517)</b>
Net gains on investment properties	11	30,000	-	-	30,000	-
Net (loss)/gains on investments	12	312,888	-	-	312,888	111,279
<b>Net (expenditure)/ income</b>		<b>248,680</b>	<b>(109,937)</b>	<b>-</b>	<b>138,743</b>	<b>(96,238)</b>
Transfers	16	(311,443)	218,223	93,220	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>16</b>	<b>(62,763)</b>	<b>108,286</b>	<b>93,220</b>	<b>138,743</b>	<b>(96,238)</b>
Funds at brought forward		2,031,283	1,872,802	(93,220)	3,810,865	3,907,103
<b>Funds carried forward</b>	<b>16</b>	<b>1,968,520</b>	<b>1,981,088</b>	<b>-</b>	<b>3,949,608</b>	<b>3,810,865</b>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

A full comparative Statement of Financial Activities is included in Note 19.

General Funds, Designated Funds and the Strategic Reinvestment Funds represent the unrestricted funds of the charity.


The notes on pages 33 to 41 form part of these accounts.

**TREE OF HOPE  
BALANCE SHEET  
AT 30 SEPTEMBER 2024**

**Company No. 08184807**

	Notes	30 September 2024 £	30 September 2023 £
<b>FIXED ASSETS</b>			
Tangible assets	10	6,297	8,582
Investment properties	11	1,375,000	1,395,000
Investments	12	2,632,159	2,469,271
		<hr/>	<hr/>
		4,013,456	3,872,853
<b>CURRENT ASSETS</b>			
Debtors	13	48,650	54,026
Cash at bank and in hand		72,828	66,721
		<hr/>	<hr/>
		121,478	120,747
<b>CREDITORS: amounts falling due within one year</b>	14	(185,326)	(182,735)
		<hr/>	<hr/>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		(63,848)	(61,988)
		<hr/>	<hr/>
<b>NET ASSETS</b>		3,949,608	3,810,865
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds – General Funds	16	130,000	75,079
Unrestricted funds – Designated Funds	16	1,851,088	1,797,723
		<hr/>	<hr/>
		1,981,088	1,872,802
Unrestricted funds – Strategic Reinvestment Fund	16	–	(93,220)
Restricted funds	16	1,968,520	2,031,283
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		3,949,608	3,810,865
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Trustees on 31<sup>st</sup> January 2025 and were signed on their behalf by:



**Alexandra Noble – Chair  
Director**

The notes on pages 33 to 41 form part of these accounts.

**TREE OF HOPE**  
**CASH FLOW STATEMENT**  
**AT 30 SEPTEMBER 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Net cash (used in)/provided by operating activities</b>	17	(238,148)	(277,345)
<b>Cash flows from investing activities</b>			
Investment income		46,540	77,526
Purchase of tangible fixed assets		-	(1,345)
Sale of investment property		50,000	-
Sale of investment		150,000	165,000
Cash provided by investing activities		246,540	241,181
<b>Cash flows from investing activities</b>			
Repayment of finance lease creditor		(2,285)	(2,285)
<b>Cash provided by investing activities</b>		(2,285)	(2,285)
<b>(Decrease)/increase in cash and cash equivalents in the year</b>		6,107	(38,449)
Cash and cash equivalents at the beginning of the year		66,721	105,170
<b>TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<b>72,828</b>	<b>66,721</b>

Cash and cash equivalents comprise solely cash at bank and in hand for both the current and prior year.

The notes on pages 33 to 41 form part of these accounts.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

## 1. ACCOUNTING POLICIES

### a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with 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) – Charities SORP (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tree of Hope meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going Concern

In the year to 30 September 2024, the charity made a deficit before transfers of £109,937 on its unrestricted funds, and had a year-end cash balance of £72,828. Note 15 to the accounts illustrates the composition of the assets held in each fund and it is noted that a proportion of the restricted funds are held in illiquid assets. The accounts have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Charity has investments of £2,632,159 which it can liquidate if required. Forecast unrestricted income and expenditure and cash flow information has been prepared and considered by the Trustees. On the basis of the forecasts, the Trustees consider that the Charity will be able to meet its debts as they fall due and that there is no material uncertainty which could cast doubt on the ability of the Charity to continue as a going concern.

### Critical accounting judgements and estimates

In preparing these financial statements, the trustees have made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience

and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The valuation of the charity's investment properties were revalued in the year on the basis of external professional advice.

### b) Subsidiary undertaking

Tree of Hope had one subsidiary undertaking, Tree of Hope Trading Limited which was dissolved in the year.

### c) Income

Voluntary income, investment income and interest on deposits are dealt with on a receivable basis. All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Income received under the Coronavirus Job Retention Scheme is accounted for in the period in which the associated salary payments are made to furloughed staff.

### d) Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Costs of generating funds: Includes costs associated with activities which are directly involved in generating income.

Charitable activities: Includes payment of grants to programmes and support costs apportioned as shown in Note 5a.

Grants applications are paid in accordance with approval by senior management.

Support costs: Includes costs associated with the day to day management of the charity. These costs cannot be directly associated to a particular activity of the business and accordingly are apportioned on the basis of time spent and shown in Note 5a. Governance costs, which include those costs associated with the governance of the charity, are included as a component of support costs.

## **e) Tangible Fixed Assets and Depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation is charged on a straight line basis, with the following expected useful life:

Freehold property	50 years
Freehold building improvements	10 years
Furniture, fixtures and fittings	5 years
Computer equipment	5 years

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate that their recoverable value may be less than their carrying value.

## **f) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value

## **g) Investments**

Investments are included in the Financial Statements at market value and associated unrealised gains and losses are shown in the Statement of Financial Activities. Realised gains are calculated by reference to disposal proceeds minus either the cost of the investment acquired in the year or prior year-end market value, and are separately disclosed in the Statement of Financial Activities. All income from investments is shown on an accrued basis and used for the furtherance of the charity's work. In line with the requirements of FRS 102, investments are held at bid price.

## **h) Investment Properties**

The Investment Properties in accordance with the SORP are held at market value as deemed reasonable by the trustees. No depreciation is charged and movements in valuation are taken to the Statement of Financial Activities. Valuations are conducted as and when deemed appropriate by the trustees. As explained in note 11, there is one property which is currently being used by the charity as a functional

fixed asset having been previously let to a commercial tenant. The property continues to be shown as an investment property on the basis of the long term rationale for owning the property.

## **i) Foreign Currencies**

Monetary assets and liabilities demonstrated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

## **j) Stocks**

Stock is valued at the lower of cost and net realisable value. Cost is determined principally on the first in first out basis. Net realisable value is the expected price at which stock can be realised.

## **k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## **l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due

## **n) Lease Agreements**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

## **o) Company information**

Tree of Hope is a company limited by guarantee, registered in England and Wales. and a charity registered in England and Wales and in Scotland. Its registered address is: 61-63 Camden Road, Tunbridge Wells, Kent TN1 2QE

## 2. NET EXPENDITURE

This is stated after charging/crediting:

	2024 £	2023 £
Depreciation	2,285	2,285
Auditors' remuneration (inclusive of VAT):		
Audit	20,000	16,500
Other services	2,034	3,352
	<u>          </u>	<u>          </u>
Trustees' remuneration and reimbursed expenses	<u>          </u> -	<u>          </u> -

## 3. INCOME

	2024 £	2023 £
a) <b>Donations and grants</b>		
Campaign donations	815,038	775,984
Contribution from campaigns to Tree of Hope	61,128	58,198
Donations directly received by Tree of Hope	219,655	211,969
Grant funding from the Rooney Foundation Fund	65,000	65,000
Challenge events	2,637	6,852
	<u>          </u>	<u>          </u>
	<u>1,163,458</u>	<u>1,118,003</u>
b) <b>Other trading activities</b>		
Profit share from sale of goods and services	<u>60,383</u>	<u>56,726</u>
c) <b>Income from fundraising activities</b>		
Other income	<u>35,893</u>	<u>14,079</u>
All income was derived in the UK.		

## 4. INVESTMENT INCOME

	2024 £	2023 £
Bank interest	1,040	526
Rental income from investment properties	<u>45,500</u>	<u>77,000</u>
	<u>46,540</u>	<u>77,526</u>

## 5a. EXPENDITURE

	Direct & Directly Allocated Costs £	Support Costs (note 6) £	Total 2024 £
Costs of raising funds	102,529	5,202	107,731
Charitable activities	<u>1,283,237</u>	<u>119,451</u>	<u>1,402,688</u>
	<u>1,385,766</u>	<u>124,653</u>	<u>1,510,419</u>

## 5b. EXPENDITURE - 2023

	Direct & Directly Allocated Costs £	Support Costs (note 6) £	Total 2023 £
Costs of raising funds	124,879	6,492	131,371
Charitable activities	<u>1,223,287</u>	<u>119,193</u>	<u>1,342,480</u>
	<u>1,348,166</u>	<u>125,685</u>	<u>1,473,851</u>



## 6a. SUPPORT COSTS

	Costs of raising funds £	Charitable Activities £	Total 2024 £
Finance and administration	2,387	29,881	32,268
Premises and equipment	2,646	33,110	35,756
Training and courses	-	-	-
Depreciation	169	2,116	2,285
Governance costs	-	54,344	54,344
	<u>5,202</u>	<u>119,451</u>	<u>124,653</u>

## 6b. SUPPORT COSTS – 2023

	Costs of raising funds £	Charitable Activities £	Total 2023 £
Finance and administration	4,663	45,683	50,346
Premises and equipment	1,559	15,270	16,829
Training and courses	58	568	626
Depreciation	212	2,073	2,285
Governance costs	-	55,599	55,599
	<u>6,492</u>	<u>119,193</u>	<u>125,685</u>

## 7. CHARITABLE EXPENDITURE

During the period the charitable company paid grants in relation to the provision of medical surgery, treatment, therapies and equipment. These grants were provided to the families of children for medical services, which would not otherwise have been available to those families. These expenses included the following:

	2024 £	2023 £
Children's medical costs	983,953	921,231
Rooney Project costs	43,702	47,613
Unrestricted salary costs	239,975	245,892
Marketing costs	15,606	8,551
Direct costs of charitable activities	<u>1,283,236</u>	<u>1,266,114</u>
Support costs (excluding governance costs)	65,108	68,004
Governance costs	<u>54,344</u>	<u>55,599</u>
	<u>1,402,688</u>	<u>1,342,480</u>

## 8. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Staff costs were as follows:		
Salaries and wages	325,226	312,089
Social security costs	28,793	27,673
Pension costs	7,422	8,181
Redundancy and termination payments	-	-
	<u>361,441</u>	<u>347,943</u>

No employees received over £60,000 during the year (2023: one in the band £70,000 – £80,000).

The total remuneration of key management personnel in the year ended 30 September 2024 was £62,058 (2023: £82,597).

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

	2024 Average	2024 FTE
Raising voluntary income	2	1.6
Charitable activities	6	5.6
Governance	1	0.8
	<u>9</u>	<u>8</u>

In 2023 there were an average of 9 employees (raising voluntary income: 2, charitable activities: 6, governance: 1)

## 9. TAXATION

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

## 10. TANGIBLE FIXED ASSETS

	Furniture Fixtures and Fittings £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 October 2023	34,274	20,184	54,458
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2024	<u>34,274</u>	<u>20,184</u>	<u>54,458</u>
<b>Depreciation</b>			
At 1 October 2023	34,274	11,602	45,876
Charge for the year	<u>-</u>	<u>2,285</u>	<u>2,285</u>
At 30 September 2024	<u>34,274</u>	<u>13,887</u>	<u>48,161</u>
<b>Net Book Value</b>			
At 30 September 2023	<u>-</u>	<u>8,582</u>	<u>8,582</u>
At 30 September 2024	<u>-</u>	<u>6,297</u>	<u>6,297</u>

All tangible fixed assets are used to fulfil the charity's objects.

## 11. INVESTMENT PROPERTIES

	2024 Funds £
Market value at 1 October 2023	1,395,000
Disposal of investments	(50,000)
Gain on revaluation in the year	30,000
Market value at 30 September 2024	<u>1,375,000</u>

In December 2017, the charity ceased utilising the premises at Camden Road, Tunbridge Wells, which had a net book value of £226,776. A decision was made to rent the premises on the external property market. Therefore, the asset was transferred from tangible fixed assets to investment properties at its net book value at that date and has subsequently been revalued. The charity subsequently began to use the property as a functional fixed asset on a short-term basis. Given the long-term intentions for the property, it continues to be shown as an investment property. During the year, the asset was valued at £285,000 by Brackets, Chartered Surveyors.

The remainder of investment properties relate to the Long Barn, Crowborough and Old Saw Mill, Crowborough together with adjacent land. These revalued in the year to £1,090,000 by Lambert and Foster.

## 12. INVESTMENTS

	2024 £
Market value at 1 October 2023	2,469,271
Disposal of investments	(150,000)
Gain on revaluation in the year	312,888
Market value at 30 September 2024	<u>2,632,159</u>

The investments comprise of listed CCLA COIF Charities Investment Fund Accumulation Units.

## 13. DEBTORS

	2024 £	2023 £
Trade debtors	11,710	8,090
Prepayments	15,516	11,584
Accrued income	21,424	34,352
	<u>48,650</u>	<u>54,026</u>

## 14. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Trade creditors	29,570	16,323
Accruals and deferred income	61,678	41,606
Other creditors	94,078	124,806
	<u>185,326</u>	<u>182,735</u>



## 15 NET ASSETS BY FUND

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2024 £
Fixed assets	-	6,297	-	-	6,297
Property	1,375,000	-	-	-	1,375,000
Other investments	608,275	126,779	1,897,105	-	2,632,159
Current assets	28,073	5,851	87,554	-	121,478
Current liabilities	(42,828)	(8,927)	(133,571)	-	(185,326)
Inter-fund loan	-	-	-	-	-
<b>NET ASSETS</b>	<b>1,968,520</b>	<b>130,000</b>	<b>1,851,088</b>	<b>-</b>	<b>3,949,608</b>

## 15 NET ASSETS BY FUND – 2023

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2023 £
Fixed assets	-	8,582	-	-	8,582
Property	1,395,000	-	-	-	1,395,000
Other investments	557,047	68,209	1,844,015	-	2,469,271
Current assets	27,240	3,335	90,172	-	120,747
Current liabilities	(41,223)	(5,048)	(136,464)	-	(182,735)
Inter-fund loan	93,220	-	-	(93,220)	-
<b>NET ASSETS</b>	<b>2,031,284</b>	<b>75,078</b>	<b>1,797,723</b>	<b>(93,220)</b>	<b>3,810,865</b>

## 16a. MOVEMENT IN FUNDS

	At 1 Oct 2023	Income	Expenditure	Net gains and losses on investments	Transfers	At 30 Sept 2024
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	75,079	379,696	(442,998)	-	118,223	130,000
Strategic Reinvestment Fund	(93,220)	-	-	-	93,220	-
<b>Designated funds</b>						
Children's funds	1,797,723	681,010	(727,645)	-	-	1,751,088
Risk reserve	-	-	-	-	100,000	100,000
<b>Restricted funds</b>						
Children's funds	2,001,635	180,568	(296,074)	342,888	(280,897)	1,948,120
Rooney Fund	29,648	65,000	(43,702)	-	(30,546)	20,400
<b>Total funds</b>	<b>3,810,865</b>	<b>1,306,274</b>	<b>(1,510,419)</b>	<b>342,888</b>	<b>-</b>	<b>3,949,608</b>

## 16b. MOVEMENT IN FUNDS – 2023

	At 1 Oct 2022	Income	Expenditure	Net gains and losses on investments	Transfers	At 30 Sept 2023
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	52,598	347,824	(436,622)	-	111,279	75,079
Strategic Reinvestment Fund	(93,220)	-	-	-	-	(93,220)
<b>Designated funds</b>						
Children's funds	1,738,784	641,714	(582,775)	-	-	1,797,723
Risk reserve	-	-	-	-	-	-
<b>Restricted funds</b>						
Children's funds	2,196,680	211,796	(406,841)	111,279	(111,279)	2,001,635
	12,261	65,000	(47,613)	-	-	29,648
<b>Total funds</b>	<b>3,907,103</b>	<b>1,266,334</b>	<b>(1,473,851)</b>	<b>111,279</b>	<b>-</b>	<b>3,810,865</b>

### Strategic reinvestment fund

The charity entered into a legal agreement by which they are able to loan from restricted funds to unrestricted funds on a temporary basis to cover the shortfall in unrestricted funds. This is shown as the strategic reinvestment fund which is a component of unrestricted funding. The loan was repaid in full during the year.

### Designated fund

From 1 October 2016, new appeals have been classified within the accounts as designated funds. This is on the basis that whilst the funds are earmarked for specific campaigns, they can be used for the general purposes of the Charity. Designated funds included an additional reserve of £100,000 over and above the funds which have been earmarked for specific children.

### Purpose of restricted funds

The children's funds are in relation to the provision of medical surgery, treatment, therapies and equipment

for medical services, for the families of children, which would not otherwise have been available to those families.

Additional restricted funds were received this year in relation to funding from the Rooney Foundation Fund in relation to a Regional Family Support Officer based in the north of England.

### Transfers

Transfers represent the following:

- Payment of interest on the intra-fund loan
- Reinstatement of the risk reserve during the year
- Transfer of investment gains on the basis that the value of restricted funds is over and above that of the individual children's funds (see further detail below)
- Transfer from the Rooney Foundation Fund restricted fund to reimburse general funds for costs borne by unrestricted funds

## Treatment of investment gains

Investments are split between funds in proportion to the value of the funds held. To ensure that funds held in the individual restricted funds are sufficiently covered by the balance, gains and losses are initially taken in full

to the restricted funds. A transfer is then made to/from restricted funds to the extent required to ensure there are sufficient assets held against individual children's funds.

## 17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
<b>Net income/(expenditure) for the year</b>	138,743	(96,238)
Add back depreciation charge	2,285	2,285
Deduct investment income shown in investing activities	(46,540)	(77,526)
Gain on investments	(342,888)	(111,279)
(Increase)/decrease in debtors	5,376	(8,459)
(Decrease)/increase in creditors	4,876	13,871
	<u>(238,148)</u>	<u>(277,345)</u>

## 18. RELATED PARTIES

Donations of £nil were received from Trustees' in the period (2023: £nil). There were no other related party transactions that require disclosure in either the current or the preceding year.

## 19. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds £	General and Designated Funds £	Strategic Reinvestment Fund £	Total 2023 £
<b>INCOME FROM:</b>					
Donations & grants	3a	199,270	918,733	-	1,118,003
Other trading activities	3b	-	56,726	-	56,726
Fundraising activities	3c	-	14,079	-	14,079
Investments	4	76,011	-	-	76,011
<b>TOTAL INCOME</b>		<u>276,796</u>	<u>989,538</u>	<u>-</u>	<u>1,266,334</u>
<b>EXPENDITURE ON:</b>					
Costs of raising funds	5a	77,526	53,845	-	131,371
Charitable activities	5a	376,928	965,552	-	1,342,480
<b>TOTAL EXPENDITURE</b>		<u>454,454</u>	<u>1,019,397</u>	<u>-</u>	<u>1,473,851</u>
<b>Net (expenditure)/income before investment gains/(losses)</b>		<u>(177,658)</u>	<u>(29,859)</u>	<u>-</u>	<u>(207,517)</u>
Net gains on investment properties	11	-	-	-	-
Net gains on investments	12	111,279	-	-	111,279
<b>Net income</b>		<u>(66,379)</u>	<u>(29,859)</u>	<u>-</u>	<u>(96,238)</u>
<b>Transfers</b>	16	<u>(111,279)</u>	<u>111,279</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>	16	<u>(177,658)</u>	<u>81,420</u>	<u>-</u>	<u>(96,238)</u>
Funds at brought forward		<u>2,208,941</u>	<u>1,791,382</u>	<u>(93,220)</u>	<u>3,907,103</u>
<b>Funds carried forward</b>	16	<u>2,031,283</u>	<u>1,872,802</u>	<u>(93,220)</u>	<u>3,810,865</u>

# Reference and Administrative Details

<b>Status</b>	The organisation is a charitable company limited by guarantee, incorporated on 20 August 2012. The corporation is registered as a charity in England, Wales and Scotland.
<b>Governing Document</b>	The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under these Articles of Association.
<b>Company Number</b>	08184807
<b>Charity Number</b>	1149254 (England) SC042611 (Scotland)
<b>Registered Office</b>	61/63 Camden Road Tunbridge Wells Kent TN1 2QE
<b>Trustees</b>	Alexandra Noble, Chair (previously Deputy Chair) Sean Thompson, Deputy Chair Charlotte Eberlein Robert Lay Elizabeth McCormack (previously Elizabeth Dunmall – name changed on 1 August 2024) Duncan Mason Gareth Munn (appointed 01 July 2024) Laura Smith Kevin Werry (resigned 01 April 2024)
<b>Principal Staff</b>	Becky Andrew, CEO
<b>Bankers</b>	Metro Bank, 4 Calverley Road, Royal Tunbridge Wells, TN1 2TB  CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
<b>Investment Managers</b>	CCLA – COIF Charity Funds, 85 Queen Victoria Street, London, EC4V 4ET
<b>Auditors</b>	HaysMac LLP Chartered Accountants and Registered Auditors 10 Queen Street Place London EC4R 1AG