



Tree of Hope

*Transforming the health of
sick and disabled children*

ANNUAL REVIEW

2022-2023



Patrons

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Paralympian Claire Cashmore
GBBO Jane Beadle

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Kevin Werry

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Tree of Hope is registered in England and Wales as a charitable company limited by guarantee
Company No 8184807
Charity No 1149254 & SCO42611
Registered Office is at 61-63 Camden Road, Tunbridge Wells, Kent, TN1 2QE
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Annual Review created by Stephanie Carlyon, Marketing & Family Support Officer at Tree of Hope

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Mission, Vision and Values

Our mission is to enable families to fundraise for their child's treatment at the right time and place. Our vision is that every child gets the treatment they need to transform their life.

Summary OF OUR past YEAR

2022-23 has been a very positive year for Tree of Hope. In support of our overly stretched, but deeply treasured NHS, we continue to increase the number of families we support and helping them reach their goals which continues to be our focus of why we do what we do.

A continued increase in demand for our support

The money that we spend on healthcare interventions, equipment, operations and therapies to improve the quality of life of children and families continues to increase as a result of the support our team provides. We are proud of the independence that the life-changing interventions Tree of Hope can help children achieve, where the NHS unfortunately cannot. The truth of the matter is our charity continues to be needed by so many.

the quality and support we are able to provide. The impact of our hub spoke model growth example has proven the difference that local support can really achieve, and the addition of our first Remote Officer based in the north of England, of which we enter into our third year, as part of a three-year donation, is something we continue to be very grateful for. This along with everything else that we have worked to achieve, provides a great example of what Tree of Hope can achieve with continued future investment from both funders and our generous donors.

Attending events across the UK

Our team picks up this message significantly when we are meeting families, charities and suppliers at conferences and events which we have had another full programme of this year. Meeting people face to face, networking and building key supplier relationships across the UK is something that continues to be so valuable for us and thankfully we are getting back to, since the pandemic to spread the message of Tree of Hope so people know we are here to help as a truly national brand.

Developing our marketing

Developing our marketing also continues to be at the heart of our strategies and activities in helping continue to build our brand awareness and how we use marketing more effectively to build our reputation, get across the value of our support and market our services to families and will continue as we move forward into 2024 and beyond. Do take a look at our new website!

Current affairs

Economic and global affairs have continued to impact Tree of Hope and our families. The cost-of-living crisis continues to be a consideration, but we have been heartened by the many communities that have rallied together this year which has resulted in our fundraising having remained resilient. Our team have continued to do a fantastic job in ensuring our families are as supported as possible, especially in these trickier times and have continued to work with them to find effective and innovative activities to help them reach their fundraising targets.

Saying farewell to Gill Gibb

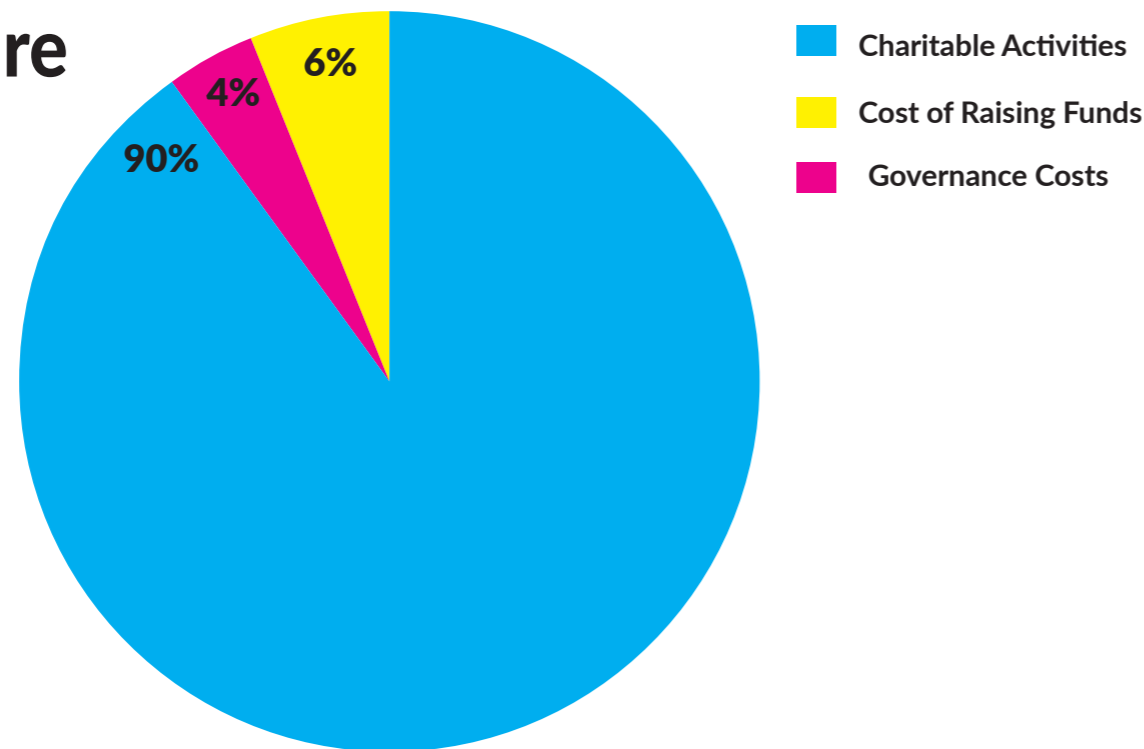
Many of you will know Gill well. After 8 years of successfully growing Tree of Hope and increasing our support for families Gill decided that it was time to leave Tree of Hope. Gill has been an incredible leader and importantly a great ambassador for the charity and the children and families that we support. I would like to take this opportunity to thank Gill for all her hard work and to wish her and her family all the best for the future. The Trustees are currently appointing a new CEO and the team are looking forward to continuing to work with and support families across the UK.



Kevin Werry
Chairman

Financials 2022-2023

Expenditure



Depending on a families circumstances, the money they raise isn't always used straight away and may be part of a bigger, long term fundraising aim over a number of years. The money we hold for a child can be held up until their 25th birthday, meaning our expenditure is often more or less than what has been raised overall in a year.



Lincoln has scan negative diplegia cerebral palsy which means that he has weakness and stiffness in the leg muscles, he can only walk short distances, is unsteady, often falls, and fatigues easily. He also experiences muscle spasms and, although he has a high pain threshold, lives daily with pain.

Lincoln's family came to us in need of financial support to pay from Selective Dorsal Rhizotomy, known as SDR. This surgery can give him the independence to selfcare, not live in pain, get around more, do more and achieve his full potential. The realisation for families when their children don't hit their milestones is significant and emotional for all the family, but the weight of the financial burden is often the

CASE STUDY LINCOLN HOOKEY

biggest worry which is where Tree of Hope step in to help relieve that burden.

In Lincoln's case the procedure is not funded through the NHS and so the family enlisted the support of Tree of Hope this year to raise an initial £22,000 to enable him to have the procedure and the intensive month-long physio recovery post op, which the family have successfully raised!

The operation along with future therapies will enable Lincoln to live as independently as possible and enjoy life riding his bike, kicking a football and learning to swim. This operation won't just change his physical outlook but his mental and social wellbeing too. Mum Sarah admitted "The world is much more of an inclusive place than it used to be, but he still doesn't get to do everything he so desperately wants to or should be able should he choose." So, Lincoln's hopes and dreams are now within reach!

£1.2 million

raised in 2022-2023

- Staff team of 9
- Working across the UK
- Supporting hundreds of families each year

We provide donor reassurance by holding each child's campaign fund in trust meaning that fundraised money is only used for their needs within the remit of healthcare.

Tree of Hope provides **financial, marketing, social media and inspires weekly fundraising** advice and support for families.

On Lincoln's family working with Tree of Hope to raise the funds they need, Sarah shared her experiences,

"The team at Tree of Hope went above and beyond in their efforts to make a positive impact of our fundraising mission. They provided regular updates knowing that our fundraising and their support makes a tangible difference to us hitting our goal.

The team behind this charity is a group of passionate and dedicated individuals. They not only work tirelessly to support their families they also exude genuine compassion and empathy. Their warmth and willingness to engage was and continues to be wonderful. Communication is key in any charitable endeavour, and this charity excels in keeping us informed, helping us when needed and even putting us forward for funding." **Sarah Hookey**



Lincoln and mum, Sarah

Tree of Hope and all its volunteers raise funds for therapy, treatment and equipment for children with varying illnesses and disabilities.

Including autism, cerebral palsy, cystic fibrosis, plagiocephaly, global developmental delay and childhood cancers, retts syndrome, epilepsy, visual impairments, dystonia, down syndrome, meningitis complications, SWAN and many more.

In partnership with

Registered Charity in England and Wales
No. 1149254 / Scotland SCO42611

CASE STUDY

ARTHUR MORGAN

Arthur was diagnosed with Spinal Muscular Atrophy (SMA) at 5 months old and was the first baby in the UK to have the most expensive drug in the world, Zolgensma - this is a gene therapy for SMA designed to replace the missing gene which causes babies to lose the use of their muscles.

Arthur has made great progress, however Zolgensma is not a miracle cure. One doctor described it to the family as "like going to battle with the best machine gun but with no bullets."

Arthur is 2-years-old and is working really hard at mastering his head control but there is so much more that can be done to improve Arthur's mobility and quality of life whilst enabling him to have the best opportunities possible.

This is why Arthur's family enlisted the help of Tree of Hope and are hopeful that they can make a huge impact to the quality of Arthur's life. The family set an initial goal of £20,000 and have exceeded this target within months, with multiple fundraisers having been undertaken, from a Quiz Night, an Easter Fun Day and an epic team challenge hiking Mount Snowdon, thanks to Arthur's Uncle, rallying together a dedicated team to complete.



Arthur



Snowdon Hike for Arthur

Along with the kindness of family and friends, Arthur's campaign has gone from strength to strength and their registration with Tree of Hope has allowed them to receive match funding from businesses and enabling them to claim gift aid. The funds raised will be used to fund hydrotherapy sessions, an intensive physiotherapy course and adaptations to the home for Arthur to be able to use his equipment in multiple rooms as well as an accessible car.

“Working alongside Tree of Hope has so many advantages for us as a family of a disabled child. They have supported us with fundraising ideas, provided advice when planning events and also sent us so many invaluable resources. Having the support of a registered charity has meant we have been able to apply for various grants and ask for company match funding which were unavailable to us before.

Spending the money we've raised has also been made so much easier by Tree of Hope as they liaise with companies and pay invoices directly, making so much less work for us.

We are so glad to be working with Tree of Hope and grateful for their continued support.”

Georgie Rochester, Arthur's Auntie

Trusts and Foundations

We could not provide our services that are in great need 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 High Hilden - Lawson Match Fund (Kent Community Foundation)
- 🌳 The TK Maxx and Homesense Foundation
- 🌳 The Lawson Trust
- 🌳 The Rooney Foundation (Kent Community Foundation)
- 🌳 The Broyst Foundation
- 🌳 The White EHP Charitable Trust
- 🌳 The Ian Askew Charitable Trust
- 🌳 South East Water Tunbridge Wells Community Fund
- 🌳 The Sir Donald and Lady Edna Wilson Charitable Trust
- 🌳 The Dixie Rose Findlay Charitable Trust
- 🌳 The Sir James Roll Charitable Trust
- 🌳 The Helianthus Charitable Trust
- 🌳 The Henhurst Charitable Trust
- 🌳 The Basil Samuel Charitable Trust
- 🌳 The Roy Proctor Charitable Trust
- 🌳 The Grace Trust
- 🌳 And several Trusts/Foundation who would prefer to remain anonymous

The support we have received from Trusts and Foundations this year has helped us to continue and build on our family support capacity, making it possible for Tree of Hope to give life changing help to hundreds of children and their families across the UK. We value our relationships with our amazing Trusts and Foundations so much, and we are so grateful for their continuing belief in our work and vision to improve children's health and quality of life.



Zion

OUR Family Support THIS YEAR

Where WE HAVE Supported THIS YEAR

Tree of Hope have supported 615 children this year in the following ways:

-  Assisting with the creation of a Tree of Hope online fundraising campaigns via Just Giving, our fundraising partner.
-  Managing all off-line donations via cash and cheques and making GiftAid reclamations where appropriate.
-  Providing weekly fundraising tips and advice to parents via email and our Family Support Facebook group.
-  Assisting with PR support and advice, speaking to the media on behalf of families and gaining exposure for campaigns and the work of Tree of Hope generally to raise awareness.
-  Ensuring staff are available on the telephone to listen and offer support wherever possible.
-  Putting families in touch with each other for moral support.
-  Giving greater exposure to individual campaigns nationally through their association with a well-recognised brand.
-  Liaising with Trusts and Foundations to obtain grants for families that meet their particular grant- making criteria.
-  Managing funds and paying invoices, giving real certainty to donors that funds are being used for the purposes intended and complying with charity commission guidelines and fundraising best practice.
-  Offering our help and exposure of their campaigns on our own social media channels.
-  Opportunities to feature in our newsletter.
-  Providing marketing resources for fundraising events, such as posters, leaflets, balloons and stickers.

"Tree of Hope have helped me and my son over the last few years to get life changing equipment. Amazing, caring and wonderful people"
Parent of Joey



Harlie



John Luke, County Down



Asher, Fife

Ella, Glasgow



Oscar, West Yorkshire

Thea, Lincolnshire

Zion, Birmingham

Joey, Glamorgan

Nathalene, Gwent

Asher, Gloucester

Emmie, Essex

Ansh, Hampshire

Jessica, Devon

Alexander, Kent

THE Children WE SUPPORT

England	442
Wales	20
Scotland	24
Northern Ireland	5

CASE STUDY WINNIE D'ARCY



Winnie suffers from Osteogenesis Imperfecta and Autism and has to date had 7 operations at 6 years old to help to strengthen her bones and physical health. Winnie has to contend with challenges every day. She requires full time care, and anyone who assists her must have specialist knowledge on how to physically assist and socially support her needs.

Winnie's family came to us this year needing to fundraise to make her life easier and more comfortable. This includes fundraising for her home to become fully accessible for her, including the garden, a wheelchair accessible vehicle as well as ongoing therapies and equipment to support her condition. The family see their fundraising needing to cover the length of Winnie's childhood, as lots of our families do, due to her condition, what she will need and therefore needing to make up the shortfall of what the NHS can provide. Winnie is a full-time wheelchair user and needs assistance with all mobility.

In the summer of 2022, Winnie, and her family moved into a home that provided them with a garden and opportunities internally to make the home suit Winnie's long-term needs. The family spend a lot of time at home often struggling to get out so they want to make the garden a haven for Winnie to find respite when she is not able to get out or to school.

The family were given news in September 2022 that the treatment she had been getting for the last 5 years had not been showing any signs of improving the strength of her bones, so they really want to focus more energy on physio and hydrotherapy to improve her muscle tone. Winnie faces challenges every week, she is more often recovering from a fracture than not but she still manages to show progression in her development despite surgeries having not been completely successful and keeps the family on their toes.

Winnie's family have already raised over £20,000 since onboarding with Tree of Hope which has given them the confidence to pursue their long-term plans.

“ Winnie is a very intelligent and creative little girl who knows exactly what she likes and what she doesn't like. Winnie will amaze you and surprise you all at once and for that reason we want to support and give her all the best chances in life.

You want your children to have all the same opportunities as everyone else so that's why we work so hard to fundraise for her and welcome anyone else who wishes to join us along the way. We are so grateful to everyone who loves and supports her.”

Emma D'Arcy, Winnie's Mum



OUR response TO ECONOMIC pressures

A year defined by soaring prices

Every year throws up new developments and challenges for us all, but the pace of change feels like it's accelerated in the last few years, particularly since the pandemic. 2023 was largely a year defined by soaring prices and rising interest rates, and unfortunately, high inflation is predicted to be persistent throughout 2024. Research commissioned by Comic Relief, has shown the cost-of-living crisis is now the number one worry for three quarters (76%) of people in the UK.

Communities rallying together

Families with disabled children have been amongst the hardest hit by the 'cost of living' crisis with many experiencing higher energy bills and household costs while also spending their own savings on vital support for their family. Research has also shown that people are seeking to engage more within their local communities for support, which has certainly been evident in our family's fundraising these past 12 months, as we consistently see communities pulling together for children, evident in our PR activities as well as the variety of fundraising events we are seeing.

Tree of Hope's fundraising support

Simply put, our family's needs unfortunately don't go on hold, but fundraising continues to be a brave decision for families to take on, with the economic pressures in play, so this is where planning is key and a willingness to market a cause in a way in which people connect with it. This is where our value offering comes to life and our brilliant team of Family Support Officers are on hand to help seek what fundraising opportunities are suitable for our families and help them to become a reality.

Charitable Giving lives on

Although households have less disposable income available for donating, charitable giving across the board has shown

that the will to give hasn't diminished and we will continue to work with supporters, communities, and individuals in 2024 to find ways of giving that is comfortable.

Stephen and his dad during a home visit



Continued need for Tree of Hope's services

It's more important than ever before that our services are here for families – now, when they need us most. There is a fundamental need for Tree of Hope to keep growing so that we can help more families that need us across the UK. We attend events and conferences with unbelievable aids to ensure children can live as comfortably as possible and help them to achieve goals that without them, would be challenging, but the reality of this is that they come at eye-watering costs and out of reach to most, which is where we come in and are more powerful and effective than crowdfunding. But our help is only possible with our supporters, donors and funders who allow us to grow to reach more families. Our Remote Family Support Officer, Katie, in the North of England, has shown the impact local officers can have and with additional manpower, we can help families achieve more than ever and our strategic plans continue to be developed.

“ I worry what will happen when I run out of money completely, as not only will I no longer be able to have the legal support I need to fight for basic statutory provision for my child, but I won't have money for my own retirement, future health needs or for our other child. We have had one holiday in five years, we are not extravagant in our other spending at all. All our money is going on fighting a dysfunctional system. **Parent** ”

OUR GROWTH

Adapting to an NHS in crisis

With thanks to one of our funders, we have been able to trial our first Remote Family Support Officer based in the North. This is a pilot of transformation of our charity's infrastructure to a hub and spoke model, which will enable us to reach and support thousands more children who need our help. The NHS, stretched thin for many years but particularly so in the aftermath of covid 19, is now publicly acknowledged to be in crisis. The tragic situation of sick and disabled children not being able to access vital treatments, therapies, and equipment freely, is swiftly becoming more common with increased delays having adverse outcomes on their conditions. We urgently need to change our service provision to provide greater tangible help and leverage for a need that is extremely current and growing.

The benefits of fundraising with a registered charity

Tree of Hope provides fundraising and marketing expertise, practical guidance and emotional support to help families in the UK to raise money for their children in more efficient and effective ways than traditional crowdfunding methods, which aren't tax efficient. Families who have the support of Tree of Hope provide

Family support officer, Caroline, met Oakley and his parents during a home visit



Remote Family Support Officer, Katie, speaking to suppliers at an exhibition

donors, corporates, and Trusts reassurance that funds will be used legitimately and compliantly.

Tree of Hope's fundraising support

Our support ranges from email, telephone, video calls as well as planned family support visits wherever possible. Home visits make an incredible difference and cement a great deal of trust between families and our team, a contributing factor in campaign success as evident from 20 trials we undertook pre-covid.

Our plans for the future

We want to transform Tree of Hope from a one-base charity in Kent supporting children across the UK, to a truly national charity with regional staff, enabling us to give specialised and local support, face-to-face with families, giving us the ability to help many more children and families self-support through increased local capacity and access to local and regional knowledge and funding opportunities. This will be achieved through a new hub and spoke model, with headquarters in Kent.

In 2022 we were thrilled to secure funding for the pilot project to trial a new hub and spoke model, setting up our first new regional family support officer servicing North England and Scotland for 3 years. The first 24 months of this regional working have proved extremely effective and valuable to families in the north.



Katie, talking to families

The difference our regional family support officer has made

The pilot project so far has enabled us to improve the level of vital help we can offer, maximising our impact for families in the north through local face-to-face support, allowing a swifter response and a greater understanding of families social and economic situations. With local knowledge our staff can do more work with families to self-fundraise to maximise their community opportunities, research and apply for grants from Trusts and Foundations, and develop corporate relationships



Katie at a GMCC Networking event

for children's campaigns to ensure the child gets the funds they need, quicker.

Many families with very ill or disabled children struggle with the sheer demands of looking after their child (and any siblings) – increased support will help them achieve their challenging financial targets to meet their child's needs faster and with less stress, especially in emergency, time-limited situations.

Tree of Hope now has greater visible presence in the North which is improving local relationships with hospitals, disability groups, and other healthcare charities who all signpost children to us and increasing the charity's national brand awareness through integrated local knowledge and contacts.

We are now looking for funding to be able to continue our work in the North as part of our normal work and hope to continue to expand this way of working in the future for Tree of Hope, maximising and increasing our impact for families and enabling us to be truly national.

OUR Corporate SUPPORTERS

This year we have once again been supported by our corporate partners, many of which continue to attend and enjoy our events as well as supporting financially and we have seen new supporters at our programme of events, including our Golf Days, our Celebration of Christmas as well as our Networking events.

In 2024 and beyond we will continue to nurture our corporates where appropriate and help them on their CSR journeys by making them a part of ours. We are delighted to announce Wards as our first corporate partnership of 2024.



Celebration of Christmas

The events which benefitted from corporate sponsorships were our two Golf Days, as well as the Celebration of Christmas event at St Nicholas Church in Sevenoaks.

The sponsorship that we received for these events allowed us the opportunity to extend our marketing avenues, so that we could promote the event via multiple channels, such as radio, magazines, leaflets and social media, which not only helped us to promote the events, but it raised our brand awareness within the local area, a vision of ours that we look to continue to build on.



Winning Team, Pure Nails at Westerham Golf Day

School adoptions

Our community support this year has really grown, especially with schools in our area. Following the completion of a successful 2-year adoption with Radnor House School, Sevenoaks, we have since gained an additional 2 year adoption with Holmewood House School, Tunbridge Wells. As well as being financially fruitful, our school adoptions enable us to reach a wide audience of young people as well as parents and extended families.

Holmewood House said:



Our Children's motivations to support Tree of Hope were primarily driven by compassion for children facing disabilities or illnesses, personal connections to other children like them, and a strong sense of fairness and justice, aiming to provide equal opportunities and support to all children, regardless of their health or abilities.

We also continue to be invested in providing volunteering placements with young people, supporting the with the Duke of Edinburgh Awards and International Baccalaureate (IB) volunteer requirements. We have also had support from Community Groups such as the Round Tables, donating from the many fundraising activities they organise during the year.

Challenge events

As always, our supporters love a challenge and again this year, we have seen many of supporters taking part in many challenge events and activities, including half marathons, swims, cycle rides, 10K runs and triathlons and will continue

to be a feature of our 2024 fundraising as our plan continues for expansion across the UK. We also continue to run our own campaign each year – the 25K Challenge, which sees both families and supporters take part in during the month of December. This campaign is something that anyone can get involved in, completing 25km your way.



Claire ran a Half Marathon for Tree of Hope

Fundraising future

As the cost of living continues to challenge not only individual households, but also business, fundraising remains a challenge. However, we pride ourselves on great relationships with supporters, as they continue to work with us year after year. At Tree of Hope our supporters are much more than donors, they are our friends and we are delighted to welcome the entire Wards team to our family this year!

We are grateful to every single person who supports the work we do, whether that is financially, through volunteering, or spreading the word about how we can help families across the UK.

We are excited about the coming year and what it has to offer, new opportunities, new people to work with and new ideas. We hope you will join us on our journey.



Gemma Duckworth from Wards said:

I voted for Tree of Hope after meeting with them last year and getting involved in various charity events to help fundraise. This year, Tree of Hope have been kind enough to give me a place in the Brighton Marathon so I am training hard to raise as much money as possible to support them and I am pleased to have my colleagues on board too!

Increasing our Brand Awareness

Corporate support of any kind enables us to use our events and campaigns and the promotions that go into these to allow us to provide the service that we do to our families. With our family persona's spanning such a wide target audience, brand awareness and promotions for us are key and developing our marketing is therefore key for us, which we have been fortunate to develop this year. Online marketing, as well as offline mediums, including radio, print, editorial and social media, not only promote our events but also raise awareness in the areas we are working and reach new families who may benefit from our support.

Event Sponsorship

This year we have received event sponsorship from old and new corporates and welcomed many of these to take part in our events themselves, bringing teams, new supporters, and interest to the organisation.

THANK YOU!

Handelsbanken



INVICTACUT LTD



consortium
more than marketing

ABBOTT CONSTRUCTION



SIMPLY SPORTS
Established 1986

TESCO



Hospitals AND Treatment Centres

WHERE WE HAVE HELPED Children THIS YEAR

THE Care Centres WE WORK WITH & OUR Impact REPORT

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. Parental choice is key here - 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.

In 2022/2023 with our dedicated services and team helping inspire confidence and arm them with the right tools to fundraise, our charity has been able to change lives with the following expenditure:



Aalaeya during therapy

£282,924
bought over 161 pieces of specialist equipment

This includes orthotics, assistive technology for communication, car adaptations to make vehicles wheelchair accessible, specialist wheelchairs, hot tubs to provide hydrotherapy at home, Innowalks, specialist play and sensory equipment.

£311,035
was spent on specialist therapies and support

This includes physiotherapy and rehabilitation, speech and language therapy, occupational therapy, hydrotherapy, music therapy and therapies associated with autism.

£108,882
was used to support home adaptations

This includes creating safe gardens and outdoor spaces for children with mobility / sensory / learning difficulty issues, making homes accessible for those in wheelchairs and with physical disabilities including adapting bathrooms and bedrooms to give children access and comfort when at home, and installing stairlifts.

£42,771
was spent on autism assistance aids and therapies including autism assistance dogs.

With awareness of autism having had increased in recent years, Tree of Hope is diversifying the support we give to families with a variety of conditions.

£48,990
was spent on operations

This includes specialist treatments for rare diseases and conditions, cancer treatment and Selective Dorsal Rhizotomy (SDR). The NHS' funding criteria means the amount of SDR operations we fund have reduced, but the therapy on the NHS is still minimal in comparison which is where our services have increased.

£36,272
was spent on the additional family living expenses.

These are incurred when a child is in hospital or having specialist treatment in a location not near home, allowing a parent to stay with their child with less financial pressure at home. Daily Living Allowance is something we have offered to parents to claim for a number of years but given the inflated costs we have seen this year, the requests for this has increased significantly in light of inflation.

£71,886
was used on healthcare expenses

This is sourced by parents with the help and advice of suppliers and healthcare teams. Our service enables parents the strength and confidence to help themselves and with the world of healthcare constantly evolving, there are additional aids out there available to all kinds of conditions prescribed with the guidance of healthcare professionals.



Jamie and mum, Donna

- Great Ormond Street Hospital for Children NHS Trust
- Kids' Therapy Works
- hobbs rehabilitation Neurological Specialists
- Alder Hey Children's NHS Foundation Trust
- TECHNOLOGY IN MOTION
- NAPA
- FREDDIE FARMER FOUNDATION Supporting disabled children
- Mini Wonders
- CPotential we do
- The Portland Hospital for Women and Children part of HCA Healthcare UK
- The Movement Centre moving children forward
- ABR PROGRESS IS IN YOUR HANDS
- FOOTSTEPS

OUR EDI COMMITMENT

Our Commitment to EDI

Tree of Hope continue to be committed to EDI, promoting equity, diversity, and inclusion to promote and deliver equity of access to our services and brand for disabled and other vulnerable children and young people within the community. This can be broken down into the following aims:

- To ensure fair fundraising opportunities for all our families and build ongoing, long-lasting relationships with people from minoritised communities.
- To provide an open and inclusive culture when communicating with families, suppliers, supporters and staff.
- To challenge harmful stereotypes and become aware of unconscious bias
- To increase our understanding of a diverse range of cultural festivals and customs to provide more relevant and targeted fundraising plans and to inspire new fundraising avenues.
- To achieve a more representative and inclusive Tree of Hope family

Our EDI Vision

Our vision is that all children can get the help they need, regardless of their race or background and so recognising and understanding inequality in our society and championing equality in its place, is therefore integral to our mission.

In 2022-2023 Tree of Hope has:

- Reviewed plan and policy progress – this can be downloaded.
- Ongoing training and awareness development for staff and trustees
- Reviewed our marketing and branding for EDI effectiveness.

- Report and reviewed data to know where we are right now to determine what we need to do and how we will get there.
- Developed a calendar of EDI activities and events and resources where we are active in supporting EDI and what we can do more in the future to continue this.

In 2023-2024 Tree of Hope looks to:

Continue to build on and develop everything that is already in progress but to also:

- Work with others in the sector to assess our practices and critically review and develop.
- Continue to search and be part of events in communities that we can be, with the help of volunteers.
- Conduct a Diversity and Inclusion Audit in 2024



Thank you to Ansh and his family for inviting the Tree of Hope Team to Southampton's Diwali Mela to help out at their raffle!



Tree of Hope

Transforming the health of sick and disabled children

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Company Number: 08184807
Charity Number: 1149254 (England)
Charity Number: SC042611 (Scotland)

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Status	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.
Governing Document	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.
Company Number	08184807
Charity Number	1149254 (England) SC042611 (Scotland)
Registered Office	61/63 Camden Road Tunbridge Wells TN1 2QE
Trustees	Kevin Werry – Chairman Alexandra Noble – Deputy Chairman Duncan Mason Robert Lay Charlotte Eberlein Sean Thompson Laura Smith Beth Dunmall
Principal Staff	Gill Gibb- Chief Executive Officer until 19th November 2023
Bankers	Metro Bank, 4 Calverley Road, Royal Tunbridge Wells, TN1 2TB CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
Investment Managers	CCLA – COIF Charity Funds, 85 Queen Victoria Street, London, EC4V 4ET
Auditors	Haysmacintyre LLP Chartered Accountants and Registered Auditors 10 Queen Street Place London EC4R 1AG

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their report and the audited financial statements for the year ended 30 September 2023, prepared in accordance with the Statement of Recommended Practice ("SORP 2019") and the Companies Act 2006.

INTRODUCTORY STATEMENT FROM THE CHAIRMAN

Tree of Hope continues to help families requiring treatments not supported by the NHS. Never have we been prouder of the work we do and the impact we make on the lives of the children we support. We continue to support families raise money with the money being spent on operations, therapies and equipment that make real life-changing differences to children and take the financial burden away from the NHS.

If we can support a child to get an operation or a piece of equipment that the NHS cannot provide which makes a lasting long-term improvement for that child's health the NHS saves money in the long-term. We are proud to do our bit to support the NHS in these difficult times.

Our attendance at events and conferences has continued to grow, and we have been thrilled to get out and about and meet many of our families and suppliers. Support from Trusts and Foundations has been excellent again this year and we have continued to benefit from the 3 year funding for our Families Officer based in the north of England. This has resulted in us continuing to build upon our relationship with our families in the north of England and has also allowed us to travel to events further afield including Scotland. Thank you to the Rooney Foundation for its continued support of Tree of Hope.

The ongoing war in Ukraine and the cost-of-living crisis continue to impact our fundraising. Our clothing collections have bounced back since alternative purchasers were brought online. General fundraising continues to be impacted by the increase in the cost of living, so we continue to be creative and look at cost effective and innovative family events to suit all budgets in the new financial year.

We look forward to 2024 and the challenges it will bring and know with our small, dedicated team at Tree of Hope we continue to strive to provide our unique support and assistance to our children that the families vitally need.



Kevin Werry

Chairman

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Tree of Hope has eight current Trustees. The Chief Executive Officer is responsible for the day-to-day operations of the charity and has documented authority from the Board.

Pay of Senior Staff

The trustees consider 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 of 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 is 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, in recognition of excellent work and the impact of inflation and the severe cost of living crisis. In addition, the charity pays for the staff to have membership of the Hospital Saturday Fund which is a family health plan and terms and conditions were improved resulting in better sickness pay and improved holiday entitlement.

The Trustees

The Board comprises of eight Trustees who are also the company directors under company law.

We recruit new Trustees through advertising to encourage applications from a wide and diverse range of candidates. New Trustees are provided with a complete Trustee Induction Pack which includes information on the history and structure of the organisation, recent accounts, minutes of Board meetings for the last year, the strategic plan, and information on the role and responsibilities of charity Trustees and general guidance on running an effective charity. Trustees are encouraged to request training on any issues relevant to their position in the

organisation.

The following Trustees served throughout the period and up to the date of the report:

- Kevin Werry
- Alexandra Noble
- Duncan Mason
- Robert Lay
- Charlotte Eberlein
- Sean Thompson
- Laura Smith
- Beth Dunmall

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 2023 was 8.

Decision-making

The Tree of Hope Board met 8 times during this financial year.

Three Sub-Committees continue to meet and their activities are detailed later in the Report.

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.

Risk statement

A risk assessment process is included as part of the strategic plan, regularly reviewing the range of risks affecting Tree of Hope and implementing procedures to minimise adverse effects. The significant risks are:

- The need to continue to develop unrestricted fundraising to cover core costs.
- The limited staffing numbers in place to deal with the volume of funds received.

- The constant vigilance around potential safeguarding issues when parents are looking at untried and untested treatments.
- The constant vigilance around potential safeguarding issues when parents are looking at untried and untested treatments.
- The continued impact of Covid-19 on our overall fundraising efforts, both unrestricted and designated.
- The impact of the cost-of-living crisis and inflationary pressures on our overall fundraising efforts, both unrestricted and designated.

The strategic plan, which is reviewed annually, includes tactics to mitigate these risks, particularly in broadening the charity's funding base. The reserves policy outlined below 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.

Governance

Tree of Hope is a contributing member of the Office of the Fundraising Regulator and adheres to their guidelines and we are working towards full compliance with the Charity Governance Code. In particular, we have agreed a three-year plan of action in 2021 to develop our EDI focus and in 2022 assessed our compliance with the Governance Code using the Directory of Social Change's Governance App. All Trustees and those staff that attend Board or Sub-Committees completed this questionnaire. As a result, we look in-depth at one aspect of the code at each Board meeting and have so far review and upskilled the Board in the area of Organisational Purpose which included a discussion around the public benefit offered by the charity in order to comply with charity regulations.

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.

Conflicts of Interest are reviewed at the beginning of each Board and Sub-Committee meeting and the Board reviews key policies annually and has oversight of our supplier vetting process when safeguarding considerations are

necessary when children are worked with directly.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the Charity. Tree of Hope has worked with their solicitors and auditors, as well as the Charity Commission to ensure we meet public benefit requirements and have decided to designate all new charitable funds raised for new campaigns started with the charity from 1st October 2016.

All existing campaigns established prior to 30th September 2016 will remain restricted but these funds will decrease over time as they are spent. Trustees believe that designating funds reflects better the fact that whilst funds are raised in the name of a child, they are Tree of Hope funds and if not utilised for any reason can be used to help other families who have ill or disabled children with needs.

Tree of Hope works to ensure that all families with ill and disabled children are made aware of the help and support that we can offer, and we have developed our marketing and social media accordingly. There are over 800,000 ill and disabled children in the UK and we do not means test anyone who comes to us for support. Where families struggle to manage their campaigns and meet their targets, we offer additional support and actively look for Trusts and Foundations and Corporates to assist with funding.

The Trustees' Report section on Aims, Activities and Impact sets out how the charity addresses the public benefit requirement in more detail.

Objects of charity

Tree of Hope offers support to the families of ill and disabled children in the UK who need specialist medical surgery, treatment, therapy and equipment, giving a better quality to their young lives and real hope for their future.

Our mission is to enable families to fundraise for their child's treatment at the right time and place. Our vision is that every child gets the treatment they need to transform their life.

The charity provides the support and fundraising

infrastructure to help families to raise the money for medical treatment and therapy within the self-funded sector of medicine and healthcare in the UK. Funds are also raised for surgery and treatment by medical specialists abroad, where the specific knowledge and facilities are available, in order to treat children as quickly as possible, often with ground-breaking treatments not available in the UK or via the NHS.

Parental choice is key here - 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. We work with many other charities to ensure the best advice is available to our families and favour a collaborative approach to ensure our families get the information they need. We give special thanks to the following charities for their assistance in 2022/2023:

- The UK Stem Cell Foundation
- ABR Therapy
- CPotential
- Caudwell Children
- Supporting Paws
- The Family Fund
- Muscular Dystrophy UK
- Swim Lab
- NAPA Center
- Kids Therapy Works
- Rett UK
- Technology In Motion
- Dravet Syndrome UK
- Whizz-Kidz
- Harry's HATS

However, should the preferred parental solution be an invasive, untried or untested treatment outside a clinical trial Tree of Hope will not support the fundraising for this child.

Where Tree of Hope is unique is the well-established fundraising infrastructure and support mechanism around the marketing and communication of individual campaigns that allows families to quickly establish their fundraising story and start to receive tax efficient donations. Families have the peace of mind that their funds are being managed by a well-established charity in accordance with Charity Commission guidelines and benefit from charity registration for their own campaigns, presenting more fundraising options for them to raise the funds they need, quicker. Families also have a dedicated family

support service to help them achieve their fundraising goals and know they can contact the team to discuss their campaign and get support, encouragement and guidance. Donors have the reassurance that their donations will be used appropriately and within the guidelines set by the fundraising regulator unlike unregulated crowdfunding campaigns established by individuals that are not subject to the same checks.

For any individual to try and set up their own charity is time-consuming and expensive. By working with Tree of Hope, families can establish their own personalised campaign within our charity, take advantage of our well-known brand and raise funds tax-efficiently. By sharing all the costs of achieving these advantages families are also ensuring their campaigns are run as efficiently and effectively as possible through a team of dedicated and conscientious professionals. Tree of Hope encourage families not to use crowdfunding if they can be supported by Tree of Hope as this is not tax efficient and donors do not have the reassurance of funds being managed and distributed via a registered charity.

Aims, activities and impact during the period

The year ended September 2023 saw total funds raised of £1,266,334 (2022: £1,745,747)

Our website was regularly reviewed during the year and changes made to ensure information and support was easier to locate and understand. We have undergone a complete website rebuild to develop our digital marketing practices and help us to reach more families who need our support. The website will be launched in Q1 2024. We also continue with a web-chat service to interact with those visiting our site to provide immediate help and support when required.

Activity around social media continued to be developed throughout this financial year with strategies introduced to ensure our output is maximised in this area to increase brand awareness. This has been achieved with the support of our social media agency we use for support, whom we appointed this financial year and we continue to be thrilled with the progress made with them to date. Tree of Hope has utilised its Google ad-words grant to ensure that families and supporters were guided towards our site more easily which the new website will mean we can do this much more effectively. We continue to be supported by our social media agency which was appointed in the last financial year.

Our use and interaction with Facebook Twitter/X Instagram and LinkedIn continues to improve and all channels helps show our work and impact to our varying audiences and personas. We continued to develop our PR and media activity and provide support for families as well as publicising the work of Tree of Hope to increase brand awareness and when interacting with written or spoken media including TV and radio interview support.

Our safeguarding policies have been reviewed by an independent advisor and appear on our website covering staff, volunteers and suppliers. All staff have received updated safeguarding training and key staff have undertaken in-depth training both in-house and via the Kent Safeguarding Children Board. Safeguarding issues have been reviewed and considered and resolved without escalation to the Board of Trustees but were noted by the Board at the relevant meeting. The Board of Trustees receive training on safeguarding every 18 months and this occurred in November 2022. All Trustees have confirmed they have read updated Charity Commission guidelines on Safeguarding and confirm there have been no notifiable incidents.

GDPR has been fully complied with and continues to be reviewed and enhanced with clear rationales in place for what data we keep and why alongside our privacy and retention policies.

Investment balances decreased from £2,522,992 in 2022 to £2,469,271 in 2023. This was after investment gains of £111,279 and withdrawals of £165,000.

We finished the financial year with 63% of our commercial property rented out following the insolvency of a tenant from July 2023. We are actively marketing the office space.

Whilst the commercial properties continue to generate income that goes straight to our cause, ideally finding tenants that are sympathetic to our charitable objects, we are always alert to opportunities to divest the portfolio and this is something the Board frequently reviews, particularly considering the current economic climate.

Our Finance Sub-Committee oversees all financial elements of the charity including our practices and investment performance as well as looking at our audits, budgeting process and strategic risk register. This committee meets 4 times a year.

This year saw the eighth annual review of the loan from the restricted funds to unrestricted funds which had been necessary because of the financial mismanagement of restricted funds under the management of the CEO prior to Gill Gibb's appointment. This loan had been necessary as the charity had been funded for several years by inappropriate borrowing from the restricted funds to pay for core costs, grants and campaigns in debit balances. This was an unsustainable model for the charity and clear systems and procedures are in place now to ensure that restricted funds are only used for the purposes they were fundraised for. A loan repayment of capital and interest was not made in this financial year due to the decrease in investment balance, however the small remaining balance due will be repaid when financially appropriate to do so.

The charity asks for a 7.5% contribution from all donations and fundraises for unrestricted funds to cover core costs. This compares favourably with other organisations who help families fund treatments, and the Trustees are happy this represents excellent value for money. During the course of the financial year, we were honoured to be asked by the Jack O'Donnell Foundation, with whom we have a long-standing relationship, to take over the administration of their grant giving. The Foundation was set up by David O'Donnell, Jack's father following his death as a teenager.

Helping Families to Fundraise for Treatments

Tree of Hope has enabled thousands of children over its 30-year history with an extensive array of conditions, many extremely rare, to obtain the additional help they have needed.

We have helped over 600 families in this financial year with their fundraising efforts and much more, with over 460 actively fundraising during this period, with those not actively fundraising still having current plans for their designated funds in the foreseeable future. Tree of Hope maintains regular contact with families over their plans and closes campaigns that have come to their end for various reasons.

Our team support Tree of Hope families in the following ways:

- Assisting with the creation of a Tree of Hope online fundraising campaign via Just Giving, our fundraising partner, managing all off-line donations via cash and cheques and making GiftAid reclamations where

appropriate.

- Making fundraising tools and advice available to parents.
- Assisting with PR support and advice, speaking to the media on behalf of families and gaining exposure for campaigns and the work of Tree of Hope generally to raise awareness.
- Ensuring staff are available on the telephone to listen and offer support wherever possible.
- Enabling each campaign to claim gift-aid because it is part of a registered charity, Tree of Hope.
- Putting families in touch with each other for moral support.
- Giving greater exposure to individual campaigns nationally through their association with a well-recognised brand.
- Liaising with Trusts and Foundations to obtain grants for families that meet their particular grant-making criteria.
- Managing funds and paying invoices, giving real certainty to donors that funds are being used for the purposes intended and complying with charity commission guidelines and fundraising best practice.
- Publication of quarterly newsletters that provide case studies, ideas and support for all families. This is mailed out to all our actively fundraising families.

Medical conditions we have helped families with include:

- Cerebral Palsy
- Retts Syndrome
- Downs Syndrome
- Global Development Delay
- Hypermobility
- Congenital Hypotonia
- Epilepsy
- Visual Impairments
- Meningitis complications
- Lebers Congenital Amaurosis
- Dravet Syndrome
- Hypoxic Ischemic Encephalopathy
- Dystonia
- Autism
- SMA

This is by no means an exhaustive list and we often help families with children with undiagnosed syndromes looking for new and ground-breaking treatments.

Our Medical Sub-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 to review their safety and appropriateness. 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. This committee meets 3 times a year.

Hospitals and treatment centres where we have helped children this year include:

- Portland Hospital
- Leeds General Hospital
- Great Ormond Street Hospital
- Alder Hey Hospital
- Bristol Hospital
- Children's Neuro Physio
- London Orthotics Company
- Swim Lab
- SDR Wales
- SDR Progression
- The Freddie Farmer Foundation
- Centrobed
- Theraposture
- The Movement Centre
- NAPA
- Smartbox
- The Footsteps Centre
- Kids Therapy Works
- Hobbs Rehabilitation

Tree of Hope have worked with the Jack O'Donnell Foundation to identify families who meet their grant-making criteria for many years and as noted above we have been asked to take over the administration and decision-making of the awards of individual grants within the criteria they have put in place. During this financial year there were 5 grants awarded to Tree of Hope family campaigns which amounted to £7,581.

In 2022/2023 our charity has been able to change lives with the following expenditure:

£282,923 bought 161 pieces of specialist equipment, including orthotics, assistive technology for communication, car adaptations to make vehicles wheelchair accessible, specialist wheelchairs, hot tubs to provide hydrotherapy at home, Innowalks, specialist play and sensory equipment.

£353,805 on specialist therapies and support including

physiotherapy and rehabilitation, speech and language therapy, occupational therapy, hydrotherapy, assistance dogs, music therapy and therapies associated with autism.

£120,875 on operations and specialist medical treatments and costs.

£108,882 on home adaptations.

In light of the challenges society poses for families and with cost of living have increased, the demand for additional support associated with children's healthcare costs has increased. £58,811 has supported families travel costs, Daily Living Allowances and reimbursements for healthcare related costs.

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 and Emmie is a great example of the help Tree of Hope can enable a family to achieve

Emmie has a rare genetic condition called Kniest Dysplasia, which only one in a million people live with, in the world and isn't expected to live beyond her 10th birthday. Emmie is 5 years old and is the size of a 9-month-old baby and is unable to walk and talk but is able to communicate in her own ways. Emmie's family came to Tree of Hope in 2021 to give Emmie the best chance of living a full life as possible but due to her condition, Emmie needs are very specific and so her family want her to have everything that she is going to need to help her stay strong and keep moving and be as independent as possible both inside and outside their family home now and in the future.

To date Emmie's family have raised over £30,000 of their £60,000 target towards specialist home adaptations a downstairs bedroom a through floor lift, and an upstairs wheelchair accessible bathroom as well as various pieces of specially made pieces of equipment.

Trust and Foundation relationships and applications continued, and in this financial year we received support from:

- The High Hilden - Lawson Match Fund (Kent

Community Foundation)

- The TK Maxx and Homesense Foundation
- The Lawson Trust
- The Rooney Foundation (Kent Community Foundation)
- The Broyst Foundation
- The White EHP Charitable Trust
- The Ian Askew Charitable Trust
- South East Water Tunbridge Wells Community Fund
- The Sir Donald and Lady Edna Wilson Charitable Trust
- The Dixie Rose Findlay Charitable Trust
- The Sir James Roll Charitable Trust
- The Helianthus Charitable Trust
- The Henhurst Charitable Trust
- The Basil Samuel Charitable Trust
- The Roy Proctor Charitable Trust
- The Grace Trust
- And several Trusts/Foundations who would prefer to remain anonymous

We thank each and every Trust and Foundation for their generous support and belief in what we do and the difference we are able to make for children and their families thanks to their support.

Our Fundraising and Marketing activity is overseen by our Fundraising and Marketing Sub-Committee which meets 4 times a year.

This financial year also saw us continue to develop our work on Equality, Diversity & Inclusion. Tree of Hope aims to encourage, value and manage diversity and recognises that talent and potential are distributed across the population. Not only are there moral and social reasons for promoting equality of opportunity, it is in the best interests of Tree of Hope to recruit and develop the best people for their jobs from as wide and diverse a pool of talent as possible. It is also at the heart of Tree of Hope's charitable objective to promote and deliver equality of access to our services for disabled and other vulnerable children and young people within the community.

Staff have been trained on equality and gender diversity and the Board will receive additional training in this area in the next financial year.

OUR STRATEGIC PLANS

Broad Strategic Overview

We will continue to support families to ensure positive

impact and outcomes for children and young people and their families by:

- Strengthening existing support and opportunities available to families.
- Increasing our presence in communities online and with suppliers and service providers so families that are eligible find out about us more easily.
- Progressively focusing our work to support families with the ultimate objective of raising the funds required for campaigns AND most importantly, securing the support from these families once their campaign has ended to spread awareness of our work and to help with general fundraising.

We will achieve this by:

- Continuing to improve trust, standing and subsequently funding for our services.
- Transforming our capacity to respond to the needs of children, young people and their families through developing our knowledge base, customer processes and marketing reach.
- Empowering our team to develop themselves through training, coaching, mentoring, and mutual support across roles and responsibilities.

We will continue to drive up unrestricted fundraising, develop our marketing and brand awareness, strengthen our governance, review our service delivery and product offering and increase volunteering.

GOVERNANCE, POLICY AND LEADERSHIP

Outcomes to financial year end 2022/23:

- Ensured the report and accounts adhere to the Charity Commission's Governance Code and all new SORP for reporting.
- Ensured that Fundraising Regulation is adhered to.
- Ensured the Trustees and staff safeguarding refresher training is undertaken.
- Continued format of Report & Accounts from revised in 2021/2 to better show impact and successes and adherence to governance code, ensuring it is more accessible.

Outcomes to financial year end 2023/24:

- Ensure staff and Trustee safeguarding training is undertaken when appropriate.
- Review one section of the Governance Code at every

Board meeting.

- Plan and hold a strategy awayday in Q2 2023/4.

FAMILY SUPPORT

Outcomes to financial year end 2022/23:

- Continued a regular pattern of contacting existing families from the past 3 years to reinvigorate campaigns and offer support.
- Continued to write up family case-studies and review at the Medical Committee, as well as at the full Board meetings, and ensure these contain a broad mix of conditions and ages of children and young people.
- Ensured PR support is given to all families who would welcome it.
- Continued to ensure grants are researched for families and applied for where appropriate adding real extra value to campaigns.
- Ensured that all newly onboarded families are contacted regularly to offer support and guidance.

Outcomes to financial year end 2023/24:

These outcomes should be read in conjunction with the marketing strategy 2022/23 below.

- Continue to use every tool available to increase and boost the family's income as much as possible. With marked improvements across our digital marketing practices which will begin to take effect from Q1 in 2024 this will help towards reaching £0.9m and considers the increased capacity in the Families team funded by the Rooney Foundation which has increased our fundraising capacities within the families team significantly and has helped sustain fundraising levels in light of the societal challenges that families face.

MARKETING

Outcomes to financial year end 2022/23:

- Continued to use the benefits of infographics, case studies and testimonials in all social media and marketing and fundraising materials.
- The awareness films produced with Big Picture Charity Films have continued to work wonders and show the impact the charity has to funders, supporters, networking groups and donors and have played a significant role in the support we receive.
- Tree of Hope has continued its programme of events

and exhibitions to raise the charity profile amongst family target audiences to provide a funding solution to those families who require financial help.

- Continued with planned, monthly social media activity, reviewing effectiveness quarterly, alongside any social media campaigns and effectiveness of any boosts and monitor target for shares, likes and retweets on a monthly basis and alter activity and copy accordingly to maximise our reach.
- Used email marketing to keep families up to date part of our service so families always have fresh fundraising ideas to hand.
- Continued to support families through the use of PR to maximise publicity for their campaign.

Outcomes to financial year end 2023/24:

- To maximise the impact of our new website and new digital marketing opportunities and starting a fresh SEO strategy with Kayo Digital to increase families and fundraising traffic.
- The website has created the opportunity to refresh the way our brand is presented. This brand refresh will be rolled out and represented across our digital marketing areas and our physical brand assets as well such as our flyers, newsletters and family support resources.
- Continue to increase brand awareness on social media and continue to work with ZC (our social media advisors) to maximise organic social media presence as much as possible with paid where appropriate and encourage website visits to increase referrals which will be tracked and measured.
- Families team to continue the programme of planned exhibitions to help develop brand awareness amongst family target audiences to help further generate leads and develop connections with suppliers.
- Using MailChimp to market to families who sign up for our services on the website and encourage them to contact Tree of Hope whilst providing brand education marketing emails in the meantime, helping to make the Family Support role of onboarding quicker and smoother.
- Continue to develop the use of CIVI and to make sure we get the most from it as possible in terms of capturing data that we can use to marketing our service offering to and increase our fundraising audiences.
- Continue to develop our awareness and presentation of Equity Diversion and Inclusion and making relevant to our families and brand to ensure all families of ethnic and diverse backgrounds are represented and

families from all backgrounds can approach us for support.

- Build upon our Equity, Diversity and Inclusion practices we have developed and continue to be inclusive and use data we collect to inform our family support practices further.

FUNDRAISING

Outcomes to financial year end 2022/23:

- Challenge events continued and were either done individually or via mass participation depending on ongoing Covid restrictions.
- Individual donors continued to be recruited, thanked and stewarded on an ongoing basis, meeting all GDPR requirements.
- We continued to work with schools, local community groups and networking groups to develop supporters and advocates for our work.
- Our work with volunteers continued and we gave them meaningful projects to work on and complete that showed real impact. We particularly worked with young people to give them experience on a voluntary basis of working in the charity sector.
- We continued to work with all our corporate supporters and look to develop more ongoing relationships.
- We continued to develop our relationships with Trusts and Foundations to grow our reach in 2023.

Outcomes to financial year end 2023/24:

- Put together a series of challenge event across the UK opportunities and sign ups.
- Deliver events for 2023/2024 to include: 2 x Golf Days (May and Sept), Summer Fair at the Castle (June), approach for Carols at Christmas at Tonbridge Chapel (or alternative), host a Networking in Kent (as part of KCF funding).
- Continue to engage with informal networks, attend events at Sevenoaks Chamber, Sussex Chamber and Kent Invicta Chamber (where required).
- Working with Marketing to form a Friends of ToH opportunity, which was launched at Carols at Christmas 2022.
- To recruit more volunteers as event support – this will help us deliver more without the reliance of everyone on the team.
- To continue to work with schools and colleges to gain adoptions, fundraising and volunteers.
- To improve stewardship of our donors, challenge eventers – convert one off donors/fundraisers into

regular supporters.

- To maintain good relationships with warm Trusts and Foundations, and to continue to apply to new Trusts and Foundations that share our values and mission, resulting in a steady income from Trusts and Foundations in 2023/24.

Funding our Charity for the Future

The charity continues to ask for a 7.5% contribution from campaign funds to ensure a secure future for the organisation and allow for future investment to strengthen and develop services in line with the charity's objects.

The contribution remains at 7.5% and is regularly reviewed.



If you collect £100 and it is eligible for Gift Aid, the taxman will add £25 in Gift Aid. Tree of Hope and Just Giving fees are collected from the Gift Aid element leaving a £100 qualifying donation resulting in additional funds to a child's campaign of £115.62.

Remember if crowdfunding is used, no donation will be eligible for Gift Aid.

Our long-term objective is to ensure our charity is run as efficiently and effectively as possible and to keep contributions from campaigns at a minimum.

FINANCIAL REVIEW

In the period to 30 September 2023 the charity had total income of £1,266,334. This comprised £1,118,003 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 £1,473,851 with

£1,342,480 being on charitable activities. Overall, the charity made a deficit of £207,517 before unrealised gains on the investment portfolio. This comprised a deficit of £177,658 on restricted funds and a deficit of £29,859 on unrestricted funds. In addition to this the charity made a gain on its investment portfolio of £111,279 which relates entirely to restricted funds.

As at 30 September 2023 the charity had total funds of £3,810,865 of which £1,779,582 was unrestricted and £2,031,283 restricted. The unrestricted funds comprise designated funds of £1,797,723, general funds of £75,079 and the Strategic Investment Fund of (£92,330). The charity has 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. It is proposed that the small remaining loan balance will be fully paid off when appropriate to do so. This loan is shown within the accounts as the Strategic Investment Fund.

Reserves policy

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

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

Trustees will 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.

1 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.

2 Strategic Investment Fund

- This relates to the loan from restricted to unrestricted funds as described above.

3 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:

- Six months operating expenditure, defined as core expenditure to include salaries, IT support, bank charges, telephony costs and fundraising costs; and
- 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 fund raising 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 virtually 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 given the market conditions in 2022/2023. CCLA funds have performed well 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 26th January 2024 and signed on their behalf by

Kevin Werry – Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TREE OF HOPE

We have audited the financial statements of Tree of Hope for the year-ended 30 September 2023 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 2023 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 auditor; or
- the trustees were not entitled to take advantage of the small companies exemption 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 17, 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.

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 particularly any unusual items; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

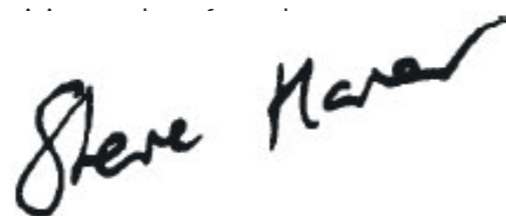
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including

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. 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



Steven Harper (Senior Statutory Auditor)
10 Queen Street Place
For and on behalf of Haysmacintyre LLP, Statutory Auditors, London, EC4R 1AG

26 January 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Restricted Funds £	General and Designated Funds £	Strategic Re-investment Fund £	Total 2023 £	Total 2022 £
INCOME FROM:						
Donations & grants	3a	199,270	918,733	-	1,118,003	1,597,701
Other trading activities	3b	-	56,726	-	56,726	57,188
Fundraising activities	3c	-	14,079	-	14,079	14,847
Investments	4	77,526	-	-	77,526	76,011
TOTAL INCOME		276,796	989,538	-	1,266,334	1,745,747
EXPENDITURE ON:						
Costs of raising funds	5a	77,526	53,845	-	131,371	111,729
Charitable activities	5a	376,928	965,552	-	1,342,480	1,810,238
TOTAL EXPENDITURE		454,454	1,019,397	-	1,473,851	1,921,967
Net (expenditure)/ income before investment gains/ (losses)						
		(177,658)	(29,859)	-	(207,517)	(176,220)
Net gains on investment properties	11	-	-	-	-	-
Net (loss)/gains on investments	12	111,279	-	-	111,279	(86,005)
Net (expenditure)/ income		(66,379)	(29,859)	-	(96,238)	(262,225)
Transfers	16	(111,279)	111,279	-	-	-
NET MOVEMENT IN FUNDS	16	(177,658)	81,420	-	(96,238)	(262,225)
Funds at brought forward		2,208,941	1,791,382	(93,220)	3,907,103	4,169,328
Funds carried forward	16	2,031,283	1,872,802	(93,220)	3,810,865	3,907,103

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 34 to 42 form part of these accounts.

BALANCE SHEET

AT 30 SEPTEMBER 2023

	Notes	30 September 2023 £	30 September 2022 £
FIXED ASSETS			
Tangible assets	10	8,582	9,522
Investment properties	11	1,395,000	1,395,000
Investments	12	2,469,271	2,522,992
		<u>3,872,853</u>	<u>3,927,514</u>
CURRENT ASSETS			
Debtors	13	54,026	45,567
Cash at bank and in hand		66,721	105,170
		<u>120,747</u>	<u>150,737</u>
CREDITORS: amounts falling due within one year	14	(182,735)	(171,148)
NET CURRENT (LIABILITIES)/ASSETS		<u>(61,988)</u>	<u>(20,411)</u>
NET ASSETS		<u>3,810,865</u>	<u>3,907,103</u>
FUNDS			
Unrestricted funds – General Funds	16	75,079	52,598
Unrestricted funds – Designated Funds	16	1,797,723	1,738,784
		<u>1,872,802</u>	<u>1,791,382</u>
Unrestricted funds – Strategic Reinvestment Fund	16	(93,220)	(93,220)
Restricted funds	16	2,031,283	2,208,941
TOTAL FUNDS		<u>3,810,865</u>	<u>3,907,103</u>

The financial statements were approved and authorised for issue by the Trustees on 26th January 2024 and were signed on their behalf by:



Kevin Werry - Chair
Director

The notes on pages 34 to 42 form part of these accounts.

CASH FLOW STATEMENT

AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Net cash (used in)/provided by operating activities	17	(277,345)	(204,001)
Cash flows from investing activities			
Investment income		77,526	76,011
Purchase of tangible fixed assets		(1,345)	(11,426)
Sale of investments		165,000	-
		<u>241,181</u>	<u>64,585</u>
Cash provided by investing activities			
Cash flows from investing activities			
New finance lease creditor		-	11,426
Repayment of finance lease creditor		(2,285)	(1,904)
		<u>(2,285)</u>	<u>9,522</u>
Cash provided by investing activities			
		<u>(38,449)</u>	<u>(129,894)</u>
(Decrease)/increase in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		105,170	235,064
		<u>66,721</u>	<u>105,170</u>
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR			

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

The notes on pages 34 to 42 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 2023, the charity made a deficit before transfers of £29,859 on its unrestricted funds and had a year-end cash balance of £66,721. An investment of £93,220 had also been made from restricted to unrestricted funds and further details are shown in note 16. 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 £2,469,271 which it can liquidate if required. Forecast unrestricted income and expenditure and cash flow information for the period to September 2032 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 repay the investment made to unrestricted funds over no longer than this period and that there is no material uncertainty which could cast doubt on the ability of the Charity to continue as a going concern.

b) 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 was revalued in the year on the basis of external professional advice.

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.

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

	2023 £	2022 £
This is stated after charging/crediting:		
Depreciation	2,285	1,904
Auditors' remuneration (inclusive of VAT):		
Audit	16,500	13,949
Other services	3,352	4,035
	<u>-</u>	<u>-</u>
Trustees' remuneration and reimbursed expenses	-	-

3. INCOME

	2023 £	2022 £
a) Donations and grants		
Campaign donations	775,984	1,250,470
Contribution from campaigns to Tree of Hope	58,198	105,999
Donations directly received by Tree of Hope	211,969	190,461
Grant funding from the Rooney Foundation Fund	65,000	48,750
Challenge events	6,852	-
Kickstart Scheme	-	2,021
	<u>1,118,003</u>	<u>1,597,701</u>
b) Other trading activities		
Profit share from sale of goods and services	56,726	57,188
c) Income from fundraising activities		
Other income	14,079	15,847

All income was derived in the UK.

4. INVESTMENT INCOME

	2023 £	2022 £
Bank interest	526	178
Rental income from investment properties	77,000	75,833
	<u>77,526</u>	<u>76,011</u>

5a. EXPENDITURE

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

5b. EXPENDITURE - 2022

	Direct & Directly Allocated Costs £	Support Costs (note 6) £	Total 2022 £
Costs of raising funds	108,380	3,349	111,729
Charitable activities	1,706,395	103,843	1,810,238
	<u>1,814,775</u>	<u>107,192</u>	<u>1,921,967</u>

6a. SUPPORT COSTS

	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>

6b. SUPPORT COSTS - 2022

	Costs of raising funds £	Charitable Activities £	Total 2022 £
Finance and administration	2,191	34,503	36,694
Premises and equipment	774	12,189	12,963
Training and courses	270	4,248	4,518
Depreciation	114	1,790	1,904
Governance costs	-	51,113	51,113
	<u>3,349</u>	<u>103,843</u>	<u>107,192</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:

7. CHARITABLE EXPENDITURE

	2023 £	2022 £
Children's medical costs	921,231	1,429,702
Rooney Project costs	47,613	36,489
Unrestricted salary costs	245,892	229,735
Marketing costs	8,551	10,469
Direct costs of charitable activities	<u>1,223,287</u>	<u>1,706,395</u>
Support costs (excluding governance costs)	63,594	52,730
Governance costs	55,599	51,113
	<u>1,342,480</u>	<u>1,810,238</u>

8. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Staff costs were as follows:		
Salaries and wages	312,089	300,782
Social security costs	27,673	31,018
Pension costs	8,181	6,511
Redundancy and termination payments	-	-
	<u>347,943</u>	<u>338,311</u>

One employee earned in the band £70,000 - £80,000 in the year (2022: one in the band £60,000 - £70,000).

The total remuneration of key management personnel in the year ended 30 September 2023 was £82,597 (2022: £76,845).

	2023 Average	2023 FTE
The average weekly number of employees during the year was as follows:		
Raising voluntary income	2	1.6
Charitable activities	6	5.6
Governance	1	1
	<u>9</u>	<u>8.2</u>

In 2022 there were an average of 10 employees (raising voluntary income: 3, 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 £
Cost			
At 1 October 2022	34,274	18,839	53,113
Additions	-	1,345	1,345
At 30 September 2023	<u>34,274</u>	<u>20,184</u>	<u>54,458</u>
Depreciation			
At 1 October 2022	34,274	9,317	43,591

Charge for the year	-	2,285	2,285
At 30 September 2023	34,274	11,602	45,876
Net Book Value			
At 30 September 2022	-	9,522	9,522
At 30 September 2023	-	8,582	8,582

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

11. INVESTMENT PROPERTIES

Market value at 1 October 2022 and 30 September 2023

**Total
Funds
£**
1,395,000

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. In a prior year, the property was valued at £250,000 by Mr D Barber MRIC of Bracketts, Chartered Surveyors. During the prior year, the charity has begun 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.

The remainder of investment properties relate to the Long Barn, Crowborough and Old Saw Mill, Crowborough together with adjacent land. These were previously held at value of £940,000 and were revalued in the prior year to £1,145,000 by Oldfield Smith, Chartered Surveyors.

The trustees are satisfied that there is no material difference between the prior year valuations and the market value of the properties at 30 September 2023.

12. INVESTMENTS

Market value at 1 October 2022
Disposal of investments
Gain on revaluation in the year

2023 £
2,522,992
(165,000)
111,279

Market value at 30 September 2023

2,469,271

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

13. DEBTORS

	2023 £	2022 £
Trade debtors	8,090	11,838
Prepayments	11,584	15,761
Accrued income	34,352	11,968
	<u>45,567</u>	<u>45,567</u>

14. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	16,323	12,716
Accruals and deferred income	41,606	45,771
Other creditors	124,806	112,661
	<u>182,735</u>	<u>171,148</u>

15a. NET ASSETS BY FUND

	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)	-
NET ASSETS	<u>2,031,284</u>	<u>75,078</u>	<u>1,797,723</u>	<u>(93,220)</u>	<u>3,810,865</u>

15b. NET ASSETS BY FUND - 2022

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2023 £
Fixed assets	-	9,522	-	-	9,522
Property	1,395,000	-	-	-	1,395,000
Other investments	726,599	43,428	1,752,965	-	2,522,992
Current assets	43,411	2,594	104,732	-	150,737
Current liabilities	(49,289)	(2,946)	(118,913)	-	(171,148)
Inter-fund loan	93,220	-	-	(93,220)	-
NET ASSETS	<u>2,208,941</u>	<u>52,598</u>	<u>1,738,784</u>	<u>(93,220)</u>	<u>3,907,103</u>

16a. MOVEMENT IN FUNDS

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

16b. MOVEMENT IN FUNDS - 2022

	At 1 Oct 2021 £	Income £	Expenditure £	Net gains and losses on investments £	Transfers £	At 30 Sept 2022 £
Unrestricted funds						
General funds	95,000	370,515	(426,912)	-	13,995	52,598
Strategic Reinvestment Fund	(93,220)	-	-	-	-	(93,220)

Designated funds						
Children's funds	1,636,088	1,150,215	(1,047,519)	-	-	1,738,784
Risk reserve	100,000	-	-	-	(100,000)	-
Other (note 20)						
Restricted funds						
Children's funds	2,431,460	176,267	(411,047)	(86,005)	86,005	2,196,680
	-	48,750	(36,489)	-	-	12,261
Total funds	4,169,328	1,745,747	(1,921,967)	(86,005)	-	3,907,103

Strategic reinvestment fund

The charity has 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. It is proposed that the loan will be fully paid off by 30th September 2032. This is shown as the strategic reinvestment fund which is a component of unrestricted funding.

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. This was released in the prior year to reflect the fall in value of restricted investments, with the remainder transferred to general funds. The Trustees will consider reinstating the risk reserve designated fund in the future if the financial

position of the Charity allows for this.

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
- Release of the risk reserve due to investment losses recorded in the year

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

	2023 £	2022 £
Net income/(expenditure) for the year	(96,238)	(262,225)
Add back depreciation charge	2,285	1,904
Deduct investment income shown in investing activities	(77,526)	(76,011)
Gain on investments	(111,279)	86,005
(Increase)/decrease in debtors	(8,459)	15,962
(Decrease)/increase in creditors	13,872	30,364
	(277,345)	(204,001)

18. RELATED PARTIES

Donations of £nil were received from Trustees' in the period (2022: £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 2022 £
INCOME FROM:					
Donations & grants	3a	149,006	1,448,695	-	1,597,701
Other trading activities	3b	-	57,188	-	57,188
Fundraising activities	3c	-	14,847	-	14,847
Investments	4	76,011	-	-	76,011
TOTAL INCOME		225,017	1,520,730	-	1,745,747
EXPENDITURE ON:					
Costs of raising funds	5a	76,011	35,718	-	111,729
Charitable activities	5a	371,525	1,438,713	-	1,810,238
TOTAL EXPENDITURE		447,536	1,474,431	-	1,921,967
Net (expenditure)/income before investment gains/(losses)		(222,519)	46,299	-	(176,220)
Net gains on investment properties	11	-	-	-	-
Net gains on investments	12	(86,005)	-	-	(86,005)
Net income		(308,524)	46,299	-	(262,225)
Transfers	16	86,005	(86,005)	-	-
NET MOVEMENT IN FUNDS	16	(222,519)	(39,706)	-	(262,225)
Funds at brought forward		2,431,460	1,831,088	(93,220)	4,169,328
Funds carried forward	16	2,208,941	1,791,382	(93,220)	3,907,103