



The Jessie May Trust  
(A company limited by guarantee)

Report and Financial Statements  
For the Year Ended 31 March 2010

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Charity number 1086048  
Company number 04118341



Financial Statements  
For the Year Ended 31 March 2010

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**Legal and Administrative Information  
For the Year Ended 31 March 2010**

**Charity Name** The Jessie May Trust

**Charity Registration Number:** 1086048

**Company Registration Number** 04118341

**Registered Office and  
Operational address** 35 Old School House  
Kingswood Foundation Estate  
Britannia Road  
BRISTOL  
BS15 8DB

**Board of Trustees/Directors**

Major General James Short	Chair of the Board
Mr Stephen Machin	Chair of Finance Committee
Ms Natalie Hewlett	Chair of Fundraising Committee
Mrs Emily Greswell	Chair of Human Resources Committee
Mr. Andrew Shaw	
Ms Nicola Eaton	
Dr. Maria Bredow	
Dr. Gareth Ronson	
Stephen Davies Q C.	
Mr Gary Farr	
Dr. Elizabeth Chambers	(Resigned 7 July 2009. Reinstated 5 <sup>th</sup> May 2010)

**Secretary**

Mr. Chris Roys

**Senior Management Team**

Mr. Chris Roys	Chief Executive
Mrs. Elizabeth Lewington	Senior Nurse, Care Team Manager
Ms. Melanie Ball	Fundraising & Communications Manager

**Auditors** - Lawes & Co UK Limited, Boyce's Buildings, Regent Street, Clifton, Bristol BS8 4HU

**Bankers** - Royal Bank of Scotland, PO Box 10, 2nd Floor, 38, St Andrews Square, Edinburgh EH2 2YR

- National Westminster Bank Plc, BO Box 188, 40 Queens Road, Clifton, Bristol, BS99 5AD
- Allied Irish Bank (GB), 19 Whiteladies Road, Clifton, Bristol, BS8 1PB
- Bank of Scotland, Citymark, Level 3, 150 Fountain bridge, Edinburgh, EH3 9P3
- Barclays, UK Banking Service Centre, PO BOX 299, Birmingham, B1 3PF
- HSBC, 79 Regent Street, Kingswood, Bristol, BS15 8LH



## **Report of the Trustees for the year ended 31 March 2010**

The Trustees present their report and audited accounts for the year ended 31 March 2010

### **History:**

The Jessie May Trust was established by Chris and Philippa Purrington, following the death of their baby daughter Jessica, in September 1994. Jessica died from a genetic condition known as severe Spinal Muscular Atrophy when she was only 4½ months old

Whilst the family was visiting relatives in Bristol, Jessica was admitted to Southmead Hospital. It was here that the family learnt that the support they had received back at home in High Wycombe was not available to families caring for their child at home in the Bristol area

Jessica was cared for by her family at home throughout her illness. She died peacefully at home in her father's arms, in privacy, with dignity and surrounded by all those who loved her

Jessica's parents were determined to do what they could to enable other children with conditions like Jessica's and their families, to have support in their own homes and the choice to die at home, when that time comes. After a lot of hard work and perseverance initial funding was secured, and the service launched in 1996

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

The charity was established by the Trust Deed made on 1st September 1995 and began providing services in 1996. The company is governed by its memorandum and articles of association and on the 1st August 2001 The Jessie May Trust became a company incorporated under the Companies Act 1985 as a company limited by guarantee. It took over the assets and liabilities of the previous unincorporated charity.

The charitable company has a Board of Directors ["the Trustees"] who are effectively the Trustees of the charity. During the year one Trustee resigned. The Board delegates operational matters to a Chief Executive, Mr Chris Roys. Care services and staff are managed by a Senior Nurse, Mrs. Elizabeth Lewington whilst fundraising activities and staff are managed by Ms Melanie Ball.

New Trustees are recruited by publicizing vacancies through appropriate networks and by placing adverts with professional associations. New Trustees are then elected by majority vote. Length of tenure is currently open ended however; this is under review as a part of an ongoing review of the governance of the charity

New Trustees have induction meetings with charity staff and also have the opportunity to meet families. All Trustees are invited to attend Clinical Governance Meetings. A Staff/Trustee 'awayday' was held in January 2009. Trustees also receive "Governance" a journal of best practice for charity trustees. A number of sub-committees have been set up with membership from Trustees with appropriate knowledge and expertise. These sub-committees meet quarterly and address risks in their relevant areas.



Report of the Trustees for the year ended 31 March 2010  
The Sub - Committees are

Clinical Governance, Finance; Fundraising, and Human Resources

The charity is registered with the Care Quality Commission, the independent regulator of health and social care in England. The charity is an active member of the local Children's Palliative Care Partnership.

### **Objectives and Activities**

The Objects of the Charity are

"The relief of children and young persons suffering from physical conditions which are life-threatening or life-limiting and/or terminal by:-

- 1 The provision of respite or palliative care in the community for affected young persons, their families and carers, and
- 2 The advancement of the education of health professionals, statutory authorities, GP practices, and others in the condition of children and young persons with terminal illnesses in particular through the representation of such persons and their families to local statutory authorities and professional groups"

In pursuit of these objects the Trust has a team of registered children's nurses and nursery nurses who provide a hospice at home service, a palliative care service for children with life limiting conditions together with their families in their own home. These children have very complex needs and often require supervision 24 hours a day, 7 days a week. The Jessie May nurses thus enable parents and carers to go out whilst having the confidence that their child is being properly cared for. These nurses also provide opportunities for play and stimulation for the child.

As well as the physical respite The Jessie May Trust also provides emotional support to families during visits and through extensive telephone contact. The Bereavement Support Worker provides ongoing and planned emotional and practical support to families throughout a child's life as well as continued support to families after a child has died.

The service provides advice on symptom control and intensive support in partnership with other agencies at the end of life.

The Area we cover.

The service is provided in the local authority/primary care trust areas of Bristol, North Somerset and South Gloucestershire.



## Report of the Trustees for the year ended 31 March 2010

### Achievements and Performance:

One of the core values of The Jessie May Trust is that we are family led and strive to respond to the needs of families. This year we carried out an independent 'Consultation with families on future service development'. This was undertaken by the University of the West of England. The results of this consultation reaffirmed for us that what families want most from The Jessie May Trust is the high quality respite care at home which is at the core of our service. Indeed they would like to have more frequent and longer visits.

The constraints on our ability to meet these needs are funding and the availability of nursing staff. This year the reduction in our income (see below) has impacted on our ability to deliver to families the amount of respite care that they feel they need. In addition to this we have increased demand for visits in the late afternoon/early evening for which it is more difficult to get nurse availability.

This year we have provided support to 92 families an increase from 89 in 2008/09. Of the 92 families supported, 67 were families caring for life limited children. 9 children died during the year but their families continued to receive support after their bereavement and a further 25 families were receiving support having been bereaved in previous years.

Table 1: Service Provision at a glance

	Total No of families supported	Children & Families	Bereaved families supported	Total support hours	Respite Hours	Bereavement support hours	Other Support activity	Children died or discharged	New families accepted
08/09	89	60	29*	5015	4374	214	427	7	10
09/10	92	67	25**	4842	4144	278	420	11	15

(\*A further 4 families of children who died during the year were also given bereavement support)

(\*\*A further 9 families of children who died during the year were also given bereavement support)

The number of respite hours provided to families has fallen slightly from the previous year whilst the number of bereavement support hours has increased slightly. These figures do not take into account work that goes into providing telephone support to families or in processing new referrals. This year we accepted 15 new children onto the caseload, 2 children were discharged whilst sadly 9 children died.

In the summer we also had the referral of a number of children with cancer. Happily the vast majority of children with cancer are cured or go into long term remission and therefore do not meet our criteria. However there are a small number who do die in childhood and when all hope of cure has ended they are eligible for our service. However when this happens they are most usually within days or weeks of the end of life.



## Report of the Trustees for the year ended 31 March 2010

Greater awareness of our work and the important contribution we can make at the end of a child's life led to us dealing with four such children over a relatively short period of time. The impact of such referrals means that we have to i) respond immediately ii) provide intensive support iii) enter into difficult end of life discussions in the absence of any previous relationship

We have established strong relationships with the CLIC/Sargent team at the Bristol Childrens Hospital. We are confident that the pattern of referrals this year was unusual, nevertheless whilst we remain open to these referrals we will potentially limit the number we can cope with at any one time

The school holidays are a period of additional stress for families and there is therefore great demand for respite care. This year as in previous years we organized several holiday respite sessions at a local disabled children's centre. This gives the children an opportunity to be with other children and young people in group activities whilst also giving parents a break. Many parents drop children off and then go and do something together.

The Christmas Party is acknowledged by all who attend as the highlight of the year. This year we once again held the event at the Holiday Inn. 33 families attended with 74 adults and 74 children, as well as Mary Prior the Lord Lieutenant of Bristol and of course Father Christmas. Presents for children and their brothers and sisters were once again funded by the local Excel club 96

It is important to us that our service remains accessible to all and we have recently translated our family information leaflet into Somali and Urdu to help facilitate this. At the end of March 2010 15% of the children on the caseload came from ethnic minority backgrounds.

### Quality Assurance:

We have an ongoing process of quality assurance and are implementing the Association of Children's Hospices Quality Assurance Toolkit - Are we getting it right? We have now completed all the 'aspects' of this and implemented many of the changes we identified. We will continue the process revisiting each aspect as a process of continuous improvement through the year

### Training:

One of the reasons why our service remains of such high quality and why staff value working for us is the training and support we provide. Ongoing training is essential in maintaining a high quality workforce. We have continued to ensure that all of our nurses are up to date with their mandatory training by providing sessions on site or in partnership with University Hospitals Bristol NHS Foundation Trust, e.g. resuscitation training, manual handling etc. We have supplemented this through additional training e.g. epilepsy training, gastrostomy feeding etc.

The nature of our work can be very stressful and we believe that it is important to give our staff support. We have a fortnightly group clinical supervision session with a consultant clinical psychologist and staff can also avail themselves of individual sessions as required.



## **Report of the Trustees for the year ended 31 March 2010**

### **Family Involvement:**

The involvement of families in our work is essential. We already have two trustees who are also parents. The Jessie May Family Group which meets quarterly goes from strength to strength and now regularly has over 10 families attending each time. This has also been used as a forum by other agencies e.g. the children's hospital, the local authority children's services and the Primary Care Trusts to consult with families.

This year we have now included parent representatives onto our Clinical Governance Committee which reports directly to the Board. The three representatives were selected through the Jessie May Family Group.

### **Bereavement support:**

We continue to provide bereavement support to families, both following the death of a child and prior to that focusing primarily on funeral planning and end of life planning. Through our capacity building many resources have now been developed and several nurses have had additional training to enable them to integrate this aspect into their overall work.

One of our bereaved parents has also set up the 'Purple Group'. This parent recognized that whilst a child is living there are a lot of different agencies, professionals involved and opportunities to meet other families in the same situation, once a child dies parents can be very much on their own. This group is intended to try and fill that gap and provide peer support for parents supported by The Jessie May Trust but whose children have since died. The group is facilitated and supported by the nursing team.

### **Plans for Future Periods:**

Last year we reported on our aspirations to develop the service in a number of different ways. However the economic situation generally and the impact on our income has meant those aspirations being put on hold until the situation improves.

As reported above, we have a clear direction from our families that what they want most is more of the high quality respite care at home which we provide. We have always tried to be fair and transparent in the way in which we allocate the care that we have available to families. The tool for doing this is the FRIPP (Framework for Respite in Partnership with Parents and Carers). For next year we have adjusted the scoring system to reflect more accurately the level of support we are able to provide.

### **Financial Review**

Like many charities the economic situation has impacted on The Jessie May Trust and our total income this year is down to £529,268 from £625,480 last year. This reduction is across all the income streams, with grants down 12%, corporate donations 34% and community around 35%. This resulted in a deficit of £66,004. Fortunately our reserves were in a healthy position and we have been able to meet this and still remain with almost 6 months expenditure in reserve. However it does mean that we are having to look at cost savings and efficiencies going into the next financial year, to ensure that we are able at least to break even.



Report of the Trustees for the year ended 31 March 2010

Principal funding sources:

**Income:**

As can be seen from the chart, the vast majority of our funding (86%) came from voluntary sources. Grant making trusts make a huge contribution, 42% of our income. We are very grateful to all of the support trusts have given us. Some of the larger donations (£10,000 and over) were received from The Childwick Trust £20,000, The Wates Foundation £15,000 (part of a three year unrestricted grant totaling £45,000), The True Colours Trust £42,887 (the final tranche of a three year grant) BBC Children in Need £13,256 (as part of a three year grant of £75,000) John James Bristol £20,000, Nani Huyu £10,000, C Charitable Trust £10,000, February Foundation £10,000. Most of the grants received are unrestricted. Details of restricted income are set out in the audited accounts.

The Jessie May Trust has strong and loyal support in the local community which is vital to our success. Many groups however have found fundraising challenging this year due to the economic conditions and we saw a fall in income from these sources.



### **Report of the Trustees for the year ended 31 March 2010**

We have a range of corporate donors and this year we had specific Charity of the Year status with the Bristol International Airport, Bristol City Football Club, Stevens Hewlett Perkins, MBDA and Bristol Media. We also have relationships with Zurich and Chandos Deli spanning many years as well as a long list of smaller donations from a range of corporate supporters

The Department of Health extended its section 64 grant for Children's Hospices and Hospices at home for a further two years and we received a grant totaling £67,000 this year. We have been in ongoing negotiations with the NHS Primary Care Trusts in our area to secure funding for longer term sustainability. We have been working closely with the Children's Hospice South West and two other voluntary sector providers in other parts of the region, Naomi House and Julia's House. The PCTs have agreed in principle to commission services from us and we are now awaiting further discussions to work out the details.

### **Expenditure:**

Whilst our income has fallen our expenditure has grown, from £553,411 last year to £595,272 this year. This reflects increasing costs generally and the increasingly challenging fundraising climate demanding more staff time and attention.

### **Staff & Volunteers:**

The Jessie May Trust is all about people and relationships, the children and families we support, our supporters and our staff and volunteers. We now have 15 contracted staff, some part time, in various roles in administration, fundraising and in the direct provision of support to families. These are complemented by our extended team of nurses who work on bank contracts. Without exception, all of our staff are dedicated and committed to the work we do and have all contributed to enabling us to provide such a high level and standard of support.

Other key people in the organization are our volunteers, whether they be giving time to help us with collections, running marathons, organising jumble sales or coming into the office to help with administration. Not forgetting of course the Board of Trustees all of whom are also volunteers. Voluntary effort makes such a difference to a small organisation such as ours and we are extremely grateful to all of those who have contributed in this way.

### **Future Plans:**

We are currently working on refreshing our 'ask' to inspire and enthuse donors to give us their support.

We have also invested in the development of our website which will be a tool to facilitate giving. Financial considerations dictate that we must focus on our core services and continue to deliver the high quality respite care at home that families want. However we are hopeful that economic recovery, renewed fundraising efforts and the possibility of some statutory funding will enable us to further expand services to meet family's needs.

We retain the aspiration to extend our service to reach children and families in other areas who do not benefit from a hospice at home service. We also remain committed to working in partnership with other organisations providing services to these children and families such as the local Children's Hospice, to better integrate services to the benefit of children and families.



## **Report of the Trustees for the year ended 31 March 2010**

### **Trustees' responsibilities in relation to the financial statements**

Company and Charity law requires the Trustees to prepare Financial Statements for the financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those Financial Statements the trustees have

- selected suitable accounting policies and then applied them consistently
- made judgments and estimates that are reasonable and prudent, subject to any material departures disclosed and explained in the Financial Statements; and
- prepared the Financial Statements on the going concern basis.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and complying with relevant laws and regulations.

### **Disclosure of information to auditors**

The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware; and each director has taken all the steps that [he/ she] ought to have taken as a director to make [himself/ herself] aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

### **Auditors**

A resolution that Lawes & Co UK Limited be reappointed as auditors of the Charity was passed at the Board meeting on 7 July 2009.

### **Investment Policy:**

Under the Memorandum of Association the Charity has a wide general power to invest funds not immediately required for its purposes. In consideration of the difficulties in the banking sector the Trustees have taken steps to diversify the risks. Funds are currently deposited in an Allied Irish Bank on a fixed term deposit, a Bank of Scotland deposit account and in a National Westminster Bank, Corporate Call account. Current accounts are held with the Bank of Scotland and the National Westminster Bank. We are in the process of opening further deposit accounts and transferring funds to take advantage of government guarantees on bank deposits which the Trustees believe is prudent at this time.

### **Reserves Policy**

The Trust's previous reserves policy was to accumulate reserves equal to a minimum of one year's future expenditure. However in previous years the Trust had to draw heavily on its reserves to meet a shortfall in income. The Trust's policy is now to have a minimum of liquid reserves equal to 3 months.



## Report of the Trustees for the year ended 31 March 2010

expenditure whilst aiming to accumulate liquid reserves equal to 6 months of future expenditure. The Trustees are pleased to report that this aim has now been achieved. The Trustees have considered the amount of reserves held at 31 March 2010 and are satisfied that they are sufficient to meet the Charity's immediate future obligations to the children and families receiving its support

### Trustees Risk Assessment:

During the year, the trustees have undertaken a risk assessment exercise to identify the risks that The Jessie May Trust encounters during its operation. The Trustees consider that adequate controls are in place to mitigate the key risks identified.

### On Behalf of the Board

Major General James Short

7.8.10

Date



## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE JESSIE MAY TRUST LIMITED**

We have audited the financial statements of The Jessie May Trust for the year ended 31 March 2010 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set therein.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the information given in the Trustees' Annual Report is not consistent with those financial statements, if the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit or if certain disclosures of Trustees' remuneration specified by law are not made.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. The other information comprises only the Trustees' Annual Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.



## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE JESSIE MAY TRUST LIMITED

### Basis of audit opinion

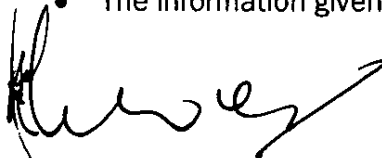
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements

### Opinion

In our opinion

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- The financial statements have been properly prepared in accordance with the Companies Act 2006.
- The information given in the Trustees report is consistent with the Financial Statements.

  
Kevin Lawes FCA, Senior Statutory Auditor  
For and on behalf of  
Lawes & Co UK Limited, Statutory Auditors  
Boyce's Building  
40-42 Regent Street  
Clifton  
Bristol  
BS8 4HU

Date 12/9/10 . . . . .



**Statement of Financial Activities (including the Income and Expenditure Account)**  
**For the year ended 31 March 2010**

		Unrestricted Funds 2010	Restricted Funds 2010	Total Funds 2010	Total Funds 2009
	Notes	£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming resources from</b>					
<b>Generated funds:</b>					
<i>Voluntary income.</i>					
Donations and grants		377,526	147,930	525,456	612,905
Investment income	3	3,737	-	3,737	12,575
Other income		75	-	75	-
<b>Total Incoming Resources</b>		<u>381,338</u>	<u>147,930</u>	<u>529,268</u>	<u>625,480</u>
<b>Resources expended</b>					
<b>Costs of generated funds</b>					
Fundraising and publicity	4	(160,992)	-	(160,992)	(131,569)
<b>Charitable Activities</b>					
Provision of care Services	4	(273,122)	(148,150)	(421,272)	(405,639)
<b>Governance Costs:</b>	4	(13,008)	-	(13,008)	(16,203)
<b>Total Resources Expended</b>		<u>(447,122)</u>	<u>(148,150)</u>	<u>(595,272)</u>	<u>(553,411)</u>
<b>Net movement of funds in year &amp; Net income/(expenditure)</b>					
		<u>(65,784)</u>	<u>(220)</u>	<u>(66,004)</u>	<u>72,069</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		353,574	8,764	362,338	290,269
<b>Total funds carried forward</b>		<u>287,790</u>	<u>8,544</u>	<u>296,334</u>	<u>362,338</u>

The statement of financial activity includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 20 form part of these financial statements.




# Balance Sheet as at 31 March 2010

	Notes	2010 £	2009 £
<b>Fixed Assets</b>			
Tangible assets	10	-	-
<b>Current Assets</b>			
Debtors	11	5,892	12,699
Cash at bank and in hand	12	<u>318,853</u>	<u>361,319</u>
		324,745	374,018
Creditors: amounts falling Due within one year	13	<u>(28,411)</u>	<u>(11,680)</u>
<b>Net Current Assets</b>		<u>296,334</u>	<u>362,338</u>
<b>Net Assets</b>		<u>296,334</u>	<u>362,338</u>
<b>The funds of the charity</b>			
Unrestricted funds	14	287,790	353,574
Restricted funds	14	8,544	8,764
<b>Total Charity Funds</b>		<u>296,334</u>	<u>362,338</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and with the financial reporting standard for smaller entities (effective April 2008).

Approved by the Trustees on 7.8.10 and signed on their behalf by.

...  ...

Major General James Short (Chair)

...  ...

Andrew Shaw (Chair of the Finance Committee)

The notes on pages 15 to 20 form part of these Financial Statements.



## Notes forming part of the financial statements

Year ended 31 March 2010

### 1. Accounting policies

#### a) Basis of Preparation

The financial statements have been prepared under the historical cost convention on an Accruals basis in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 2006. The principle accounting policies adopted in the preparation of the financial statements are set out below.

#### b) Fund Structure

Donations made to enable the Charity to meet its general charitable objectives are unrestricted funds, but donations made for a particular purpose are restricted to that purpose. The source of each restricted fund is set out in the notes to the Financial Statements.

#### c) Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

#### d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Administration and management staff costs associated with fund raising and care services have been allocated to those departments in proportion to relevant staffing levels.

#### e) Tangible Fixed Assets

Tangible capital items such as office furniture and computer equipment are capitalised and depreciated on a straight line basis over 3 years.



Notes forming part of the financial statements  
Year ended 31 March 2010

f) Pensions

The company pays defined contributions directly into the personal pension plans for certain staff members. Contributions payable are charged in the Statement of Financial Activities.

g) Volunteers and Donated Services and Facilities

During the year numerous volunteers provided fundraising assistance (all unpaid).

h) Irrecoverable VAT

All resources expended are classified under activity headings inclusive of irrecoverable VAT.

2. Legal Status of the Trust

The Charity is a company limited by Guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee of each member is limited to £1.

3. Investment Income

All of the Charity's investment income arises from its interest bearing current and deposit accounts held within the UK.

4 Resources Expended

	Fundraising	Care Services	Governance	31 03.10	31 03 09
	£	£	£	£	£
Staff Costs	119,974	365,014	8,367	493,355	452,815
Staff Support Costs	5,885	6,597	418	12,900	20,095
General Office	17,625	31,929	-	49,554	40,792
FRIPP Evaluation	-	5,100	-	5,100	5,010
Legal and other professional fees	1,400	602	110	2,112	7,844
Supplies	13,911	6,462	-	20,373	11,100
Audit/Accountancy	-	-	4,113	4,113	2,769
Information Technology	1,934	4,902	-	6,836	9,649
Depreciation	-	-	-	-	2,753
Finance	263	666	-	929	584
<b>Total Resources expended</b>	<b><u>160,992</u></b>	<b><u>421,272</u></b>	<b><u>13,008</u></b>	<b><u>595,272</u></b>	<b><u>553,411</u></b>



## Notes forming part of the financial statements

Year ended 31 March 2010

### 5. Net Incoming Resources for the Year

This is stated after charging

	31 03.10	31 03 09
	£	£
Depreciation	-	2,753
Auditors' remuneration	4,113	2,769

### 6. Trustee Remuneration and Related Party Transactions

The Trustees who were directors as defined by the Companies Act 2006 received no remuneration during the year (2009 – NIL). There were no related party transactions during the year (2009 – NIL)

### 7. Analysis of Staff Costs

	31 03 10	31 03 09
	£	£
Wages and Salaries	418,753	387,814
Social Security and Pension Costs	<u>74,602</u>	<u>65,001</u>
	<u>493,355</u>	<u>452,815</u>

### 8. Taxation

As a charity, the Jessie May Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.



## Notes forming part of the financial statements

Year ended 31 March 2010

### 9. Staff Numbers

The average weekly number of staff permanently employed for the purposes of the Charity during the period was made up as follows:

	31.03.10	31 03.09
Charitable Activities	2	2
Fund Raising	3	3
Management and Administration to the Charity	2	2
The Number of Staff Accruing Pension contributions During the Year	7	7

Wages and salaries during the year under review include payments to United Bristol Healthcare NHS Trust for nursing services amount to £275,456 (2009 - £251,484) United Bristol Healthcare NHS Trust is responsible for the employment of the nursing team, their training, administration and the screening of the nurses who are assigned to the Charity

### 10. Tangible Fixed Assets

	Computer and other equipment	Total 31 03.10	Total 31.03.09
<b>COST</b>	£	£	£
Brought forward 1 April 2009 & at 31 March 2010	44,741	44,741	44,741
<b>DEPRECIATION</b>			
Brought forward 1 April 2009	44,741	44,741	41,988
Charge for period	-	-	2,753
At 31 March 2010	<u>44,741</u>	<u>44,741</u>	<u>44,741</u>
Net Book Value	<u>-</u>	<u>-</u>	<u>-</u>

Capital expenditure contracted for, but not provided in the financial statements was nil (2009 - NIL)



## Notes forming part of the financial statements

Year ended 31 March 2010

### 11. Debtors

	31.03.10	31 03 09
	£	£
Other Debtors	726	6,022
Prepayments	<u>5,166</u>	<u>6,677</u>
	<u>5,892</u>	<u>12,699</u>

### 12. Cash at Bank and in Hand

	31.03.10	31.03.09
	£	£
Deposit Accounts	300,044	347,420
Current Accounts	18,659	13,749
Petty Cash	<u>150</u>	<u>150</u>
	<u>318,853</u>	<u>361,319</u>

### 13. Creditors: Amounts Falling Due Within One Year

	31 03 10	31 03.09
	£	£
Accruals	<u>28,411</u>	<u>11,680</u>

### 14 Analysis of Charitable Funds

#### Analysis of Unrestricted Fund Movements

	Balance at 31.03 09	Incoming Resources	Resources Expended	Balance at 31 03 10
	£	£	£	£
General Reserves	<u>353,574</u>	<u>381,338</u>	<u>447,122</u>	<u>287,790</u>
Total Unrestricted Funds	<u>353,574</u>	<u>381,338</u>	<u>447,122</u>	<u>287,790</u>

The General Reserves represents the funds of the Charity, which are not designated for particular purposes

During the year the Charity received a grant of £15,000 from the Wates Foundation. The total awarded to The Jessie May Trust was £45,000 to be paid equally over 3 years and the use of the grant is unrestricted.



Notes forming part of the financial statements

Year ended 31 March 2010

Analysis of Restricted Fund Movements

	Balance at 31 03.09 £	Incoming Resources £	Resources Expended £	Balance at 31.03.10 £
BBC Children in Need	-	18,043	18,043	-
New Opportunities Fund	8,544	-	-	8,544
True Colours	220	42,887	43,107	-
National Health Service	-	67,000	67,000	-
John James Bristol	-	20,000	20,000	-
<b>Total Restricted Funds</b>	<b><u>8,764</u></b>	<b><u>147,930</u></b>	<b><u>148,150</u></b>	<b><u>8,544</u></b>
<b>Total Funds</b>	<b><u>362,338</u></b>	<b><u>529,268</u></b>	<b><u>595,272</u></b>	<b><u>296,334</u></b>
<b>Grant Maker</b>	<b>Nature of Restriction</b>			
BBC Children in Need	Salary Costs for a Nurse			
New Opportunities Fund	Translation & Training Costs			
True Colours	Nurses Salaries			
National Health Service	Salary of Senior Nurse and associated costs			
John James Bristol	Salary costs for a Nurse			