

*Companies House*

**REGISTERED COMPANY NUMBER: 04118341 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1086048**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014  
FOR  
The Jessie May Trust**

**Hunter Accountants**  
Chartered Accountants Registered Auditors



Hunter Accountants  
Chartered Accountants  
and Statutory Auditors  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

**The Jessie May Trust**

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for the year ended 31 March 2014

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The Jessie May Trust

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
04118341 (England and Wales)

**Registered Charity number**  
1086048

**Registered office**  
35 Old School House  
The Kingswood Estate  
Britannia Road  
Bristol  
BS15 8DB

**Trustees**

Ms S Embleton	
Dr E Chambers	
A Shaw	- resigned 10.02.14
Dr N Eaton	
Dr G Ronson	
Ms L Tsakiris	- resigned 14.11.13
R Harper	
F Fawcett	
Dr M Gainsborough	
M Nebel	
J Kembrey	
A Pavier	- appointed 27.04.13
L Parker	- appointed 27.04.13
C Nicholls	- appointed 10.02.14

**Company Secretary**  
C Roys

**Auditors**

Hunter Accountants  
Chartered Accountants  
and Statutory Auditors  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

**Bankers**

Bank of Scotland  
Citymark  
Level 3  
150 Fountain Bridge  
Edinburgh  
EH3 9P3

The Jessie May Trust

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Governance Structure**

The Board of Trustees meets each quarter. The Board has representatives with related clinical knowledge and expertise as well as those with business and charity experience. We also have a parent trustee with experience of caring for a child with a life limiting condition, bereavement and of the service we provide.

The Board is supported by a number of committees. This year we merged our Finance and our Human Resources Committees into one Finance & Resources Committee whilst the Fundraising & Communications Committee has been renamed our Marketing & Communications Committee to reflect a change in focus of the committee. The Clinical Governance Committee including representatives of the Bristol Children's Hospital and two parents continues to play a key role in ensuring the quality and safety of our service. Each of the Committees meets quarterly and is chaired by a trustee and includes trustees and other members of Senior Management as appropriate.

**Management Structure**

Day to day management of the charity is delegated by the trustees to a Chief Executive Mr Chris Roys. Mr Roys is supported by a Management Team comprising the three departments heads from Care, Fundraising and Administration.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A Risk Register has been revised and updated during the year. This identifies the types of risks the charity faces, and identifies the means of mitigating these risks. The Trustees confirm that controls are in place to mitigate, as far as possible, the major risks to which the charity is exposed.

**Recruitment, Appointment, Induction and Training of Trustees.**

The composition of the Trustee Board is under regular review to ensure that there is a balance of skills and experience. Trustees are usually recruited by word of mouth. Applicants are provided with information which includes a history of the organisation, details of the governing document, finances, activities and objectives together with the role and responsibilities of a trustee. Successful applicants are appointed by the Board. The induction process includes meetings with other Trustees, Chief Executive, and members of the Fundraising and Care teams. Trustees are encouraged to attend meetings of the Clinical Governance Committee, Group Respite sessions and family social events. They also attend staff awaydays which happen every six months.

**PUBLIC BENEFIT**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

**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 were 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.

The Jessie May Trust

REPORT OF THE TRUSTEES  
for the year ended 31 March 2014

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

#### Overall objectives

The objects of the charitable company, as defined in the Memorandum of Association 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 Jessie May has a team of nurses (registered children's 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.

Jessie May Nurses also provide respite to parents when their child is in hospital. The relationship that the nurses have with the child and family gives the family the confidence that their child will have one to one focused care and attention from someone who really knows their child. They can thus leave their child in safe hands whilst they attend to other pressing matters and take a break.

As well as respite care Jessie May Nurses also provide emotional and bereavement support to families during visits and through extensive telephone contact. From the point of diagnosis of a child's condition, Jessie May is there to give support. We particularly give support to preparing end of life care plans and to funeral planning. After a child has died we continue to provide support for upto five years.

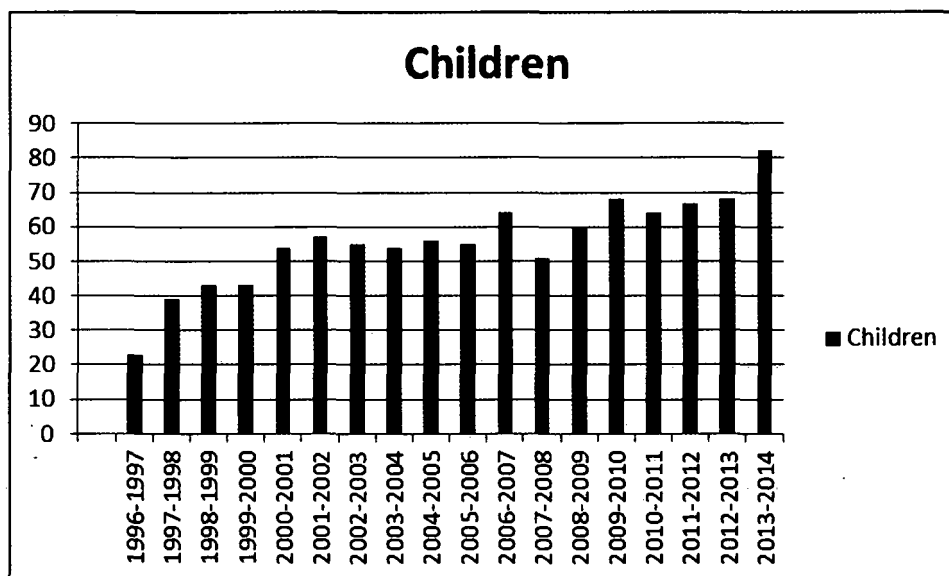
In school holidays we provide opportunities for children to socialise with each other through group respite days when we provide specialist activities for the children in a centre whilst parents or carers can go off for the whole day. Social events for the whole family are provided by the Annual Christmas Party and the Summer Fun Day which give families the opportunity to come together with other families in a 'safe' environment. For some these are the only opportunities to go out together as a whole family.

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

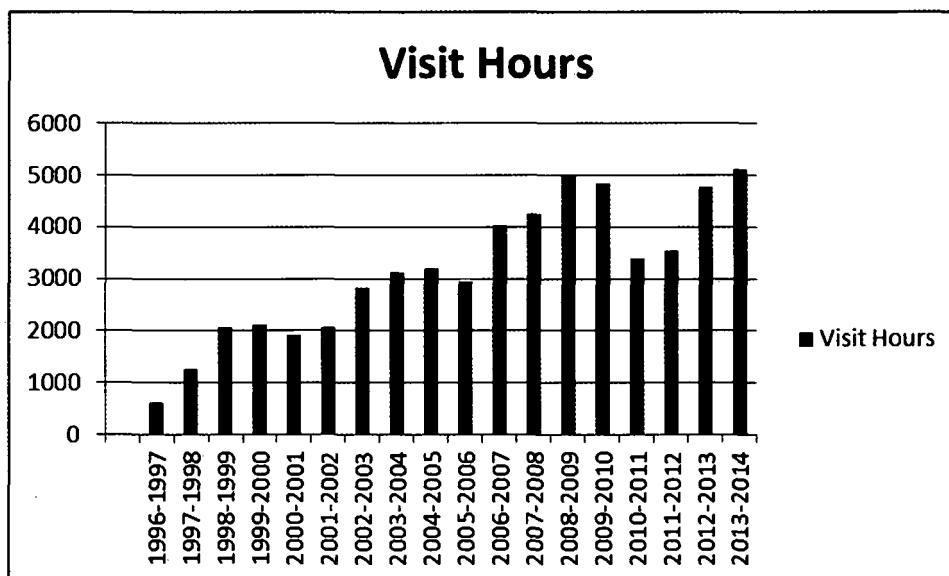
**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This year our caseload of children grew by 20% from the previous year. We ended the year with 82 children on the caseload compared to 68 at the end of the previous year. This is the highest number we have ever had on the caseload. The below chart shows how the caseload has grown since Jessie May was established.



The number of hours of care and support has also grown by 19% in the same period to 5,104 from 4,299 the previous year. Again this is the largest amount we have ever provided.



The Jessie May Trust

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

In the year we accepted 23 new children and families onto our caseload, which is again the highest number of referrals we have ever had. The previous year we accepted 9 new children. In particular we have seen an increase in the number of very young children and babies referred to us. This is due to the work we have been doing on neo-natal care and the relationships we have built up with the neo-natal team in the Children's Hospital.

Six of those new referrals were children at the end of life, where we were involved intensively for a short period of time. The importance to families in being able to bring their baby home to the room and the cot they have prepared cannot be overemphasised. We continue to support the families through our bereavement work. We are currently supporting 29 families, up from 25 this time last year. In all 9 children died during the year.

In December we held our first Tree of Light event to celebrate the lives all of the children we support and to cherish the memories of those that have died, over 100 since we began. This was a very successful and moving event with readings and music and a tree where stars were hung with messages to loved ones. This will now become an annual event in the Jessie May calendar.

The Purple Group established by one of our parents plays an important part in our bereavement service. Meeting quarterly, it gives an opportunity for parents who have been bereaved to come together for mutual support and advice in a safe and supportive environment. Presentations have been made to a number of groups of professionals and a publication is planned about the group next year.

In addition to the respite care, emotional and bereavement support we provided, we also organised a number of social activities during the year. For our teenaged children we organised a teenage group respite session in the summer holidays. This involved taking a group of teenagers on the caseload with our nurses to 'hang out' as teenagers like to do in Cabot Circus, the large shopping Mall in the centre of Bristol. Also in the summer we also held a Family Fun Day. This was on a site of an adult day centre and included free of charge use of a hydrotherapy pool. Activities, including face painting, cup cake decorating, a puppet show, music, and a professional photographer, were all organised by volunteers from Clarke Wilmott LLP who were a Corporate Partner throughout the year.

Our Annual Christmas party was again held at the Holiday Inn in Filton and supported by a number of entertainers who give their services free of charge. We are also able to provide every child and sibling with a present from Santa, which the nurses hand pick so they are suitable for the child, with funds raised by a local community group Excel 96.

All of our nurses are employed by the Bristol Children's Hospital and paid for by Jessie May, this enables us to benefit from additional support with for example, clinical governance, occupational health, child safeguarding and training. We currently have 11 Jessie May Nurses in our core team although not all full time (7.7 whole time equivalent) We further have three nurses who are contracted for 12 hours each to do three visits per week either tea times or Saturdays. This was a new innovation this year which has proved to be successful and given us greater flexibility to meet the needs of families. A further 10 nurses work on our bank or extended team and contribute around 0.8 of a whole time equivalent.

During the year one of our nurses has been on maternity leave and three others have had periods of extended sick leave, not however related to their work for Jessie May. On the positive side we were able to have seconded to us, from the children's hospital, a male nurse who has since been recruited to work for Jessie May on a permanent basis.

We have also forged links with our local adult hospice which is especially important when considering the transition to adult services of children who reach 19 of whom we have had two this year. One of our senior nurses spent a week on secondment working in the hospice and with the community team.

Only 9 months since our previous Care Quality Commission Inspection we had a further inspection. We were again pleased by the results which showed the high quality of the service and how much it is valued by families. The inspector was able to see how strong our relationships are with families through attendance at one of our family group meetings. Through visits with nurses to families at home they could also see that the nurses were able to communicate well with and understand the children. They did suggest however that we might document the evidence of this more. Since then we have developed our communication passport whereby nurses together with parents and siblings will document the gestures, eye movements and various noises that the child makes and what they are thought to mean. This is then available to any professional who comes into contact with the child to facilitate the child's involvement and understanding. We are in the process of rolling this out to every child on the caseload.

The Jessie May Trust

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

In association with this one of our nurses is a qualified Makaton teacher (Makaton is a language programme using signs and symbols to help people to communicate) and we are in the process of getting accreditation as a Makaton friendly organisation through training so that all members of staff can at least welcome and communicate in a basic way using this medium.

For many years Jessie May has had the ambition to expand our work to the neighbouring area of Bath & North East Somerset where there is no comparable service. Whilst the County of Avon no longer exists there are still many connections. In children's palliative care there is a great deal of sharing and joint planning across the area especially through the Avon Children's Palliative Care Strategy group. Thus we were extremely pleased to be awarded a contract by Bath & North East Somerset Clinical Commissioning Group to provide respite care at home to children with continuing care needs. The contract is for three years beginning 1<sup>st</sup> April 2014. This will also now allow us to expand our fundraising area and to raise additional funds to provide the full Jessie May service across the Bath & North East Somerset area.

**Fundraising and Communications:**

After a disappointing year last year, this year our income rose by twenty three per cent to £761,947. Total expenditure on fundraising, including a proportion of central costs reallocated to it, were £221,013 giving us a respectable return on this investment of 1:3.5. Our aim is to achieve a return on fundraising investment of 1:4. However, as a result of the fundraising consultancy last year, we have invested, with the assistance of one of our donors, in a direct marketing programme aimed at increasing the number of regular donors. This is a long term investment which will not see returns in the immediate future but will do so in the longer term as the numbers of regular donors increases.

To this end we launched a number of direct mailings, and PR coverage in advance of our Tree of Light event in December for the Christmas period and again for the launch of Jessie May Week, another new innovation, in May 2014. We have also advertised in a number of local magazines including Primary Times which goes to all parents with children in primary school in the area. We have also engaged a fundraiser on a freelance basis who is, through negotiating pitches in, for example, supermarkets, approaching members of the public to raise awareness of Jessie May and encouraging them to agree to a regular direct debit donation. It is still early days but we are encouraged by the face to face work which has already doubled the number of regular donors albeit from a low starting point.

Whereas last year we had seen a fall off in donations from trusts, we redoubled our efforts renewing and refreshing our case for support which I am pleased to say has reversed this trend with us exceeding the target we set at the beginning of the year. As reported last year, we decided not to replace our corporate fundraiser, however during the year we reallocated some admin staff time to corporate fundraising to oversee our 'Caring at Work' campaign which is targeted at small medium sized enterprises (SMEs) asking them to each raise a thousand pounds to contribute to funding a Jessie May Nurse. A launch event is taking place to coincide with International Nurses Day on 12<sup>th</sup> May.

The week of 12<sup>th</sup> to 16<sup>th</sup> May is Jessie May Week an initiative to celebrate Jessie May Nurses as above but also the families we support as 15<sup>th</sup> May is the International Day of Families. Again we are planning for this to be an annual fixture. A number of other community events were organised throughout the year. However we have reviewed these and although appreciated and enjoyed by those that participated the amount of funds raised does not justify the intensive work required to plan and organise these. Thus next year we are limiting the number of community events that we directly organise and focusing instead upon working with the large number of community groups and associations and local schools.



**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

**Governance:**

In April, Alison Pavier a fundraising consultant and Linda Parker a health policy expert formerly Director of Children's Programmes at the South West Development Centre joined the Board. Lyanna Tsakiris resigned and has not been replaced whilst Andrew Shaw also resigned and has been replaced by Carole Nicholls. Carole is an Independent Financial Adviser and now chairs the Finance & Resources Committee.

**Financial:**

We are happy to report that this year we made a small surplus of £17,488 which has been especially important after recording a deficit last year of (£65,306). This allows us to restore our reserves to £221,972 over three months of current expenditure in line with our reserves policy. During the year a number of the short term investments matured and we are in the process of reviewing further investment.

A budget has been set for 2014/15 which significantly increases our expenditure to £920,000 an increase of £140,000. However the expansion into Bath will account for the majority of the required additional income, £90,000 with a further uplift in statutory income of £30,000. Nevertheless there is still a huge challenge to raise the remaining funds.

**Plans for future periods:**

In order to cope with the increasing demand for our service and the expansion into Bath we are adding nursing capacity to our team by recruiting an additional Band 6 Team Leader post and a 0.8 whole time equivalent nurse to the core team as well as nurses to the extended team. We are confident that this should give us the capacity we need.

Our end of life care work continues and we have often found ourselves in the position of coordinating end of life care plans by default. We intend to consult on this further with commissioners to formalise this role where appropriate. We have already put in place a system to identify which nurses can be available each day for any end of life care referrals and we will be discussing further through our working group how we might extend this to 24/7 on call for end of life care.

Once we have established ourselves in the Bath area we will continue to pursue our strategy of expanding our area of operations to neighbouring Clinical Commissioning Group areas.

The Jessie May Trust

**REPORT OF THE TRUSTEES**  
for the year ended 31 March 2014

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of The Jessie May Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Hunter Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**

  
 .....  
 R Harper - Trustee

Date: 28/7/14 .....

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE JESSIE MAY TRUST

We have audited the financial statements of The Jessie May Trust for the year ended 31 March 2014 on pages nine to sixteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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. 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 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

As explained more fully in the Statement of Trustees Responsibilities set out on page six, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its 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.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
The Jessie May Trust

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees.



David Hunter BSc FCA DChA (Senior Statutory Auditor)

for and on behalf of Hunter Accountants

Chartered Accountants

and Statutory Auditors

3 Kings Court

Little King Street

Bristol

BS1 4HW

Date: 31 July 2014

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2014

	Notes	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	398,648	240,440	639,088	495,605
Activities for generating funds	3	<u>122,859</u>	<u>-</u>	<u>122,859</u>	<u>122,859</u>
<b>Total incoming resources</b>		521,507	240,440	761,947	618,464
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising and publicity	4	179,942	41,071	221,013	199,168
Charitable activities	5				
Provision of care services		409,231	82,106	491,337	453,374
Governance costs	6	<u>32,109</u>	<u>-</u>	<u>32,109</u>	<u>31,228</u>
<b>Total resources expended</b>		621,282	123,177	744,459	683,770
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(99,775)	117,263	17,488	(65,306)
<b>Transfer between funds</b>		23,000	(23,000)	-	-
<b>NET INCOMING/(OUTGOING) RESOURCES AFTER TRANSFERS</b>					
		(76,775)	94,263	17,488	(65,306)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		181,484	23,000	204,484	269,790
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>104,709</u>	<u>117,263</u>	<u>221,972</u>	<u>204,484</u>

The Jessie May Trust

BALANCE SHEET  
At 31 March 2014

	Notes	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	6,087	-	6,087	1,185
Investments	10	<u>1,245</u>	<u>-</u>	<u>1,245</u>	<u>1,245</u>
		7,332	-	7,332	2,430
<b>CURRENT ASSETS</b>					
Debtors	11	41,503	-	41,503	38,078
Prepayments and accrued income		13,313	-	13,313	6,064
Cash at bank and in hand		<u>45,561</u>	<u>117,263</u>	<u>162,824</u>	<u>187,548</u>
		100,377	117,263	217,640	208,690
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(3,000)</u>	<u>-</u>	<u>(3,000)</u>	<u>(29,636)</u>
<b>NET CURRENT ASSETS</b>		<u>97,377</u>	<u>117,263</u>	<u>214,640</u>	<u>202,054</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>104,709</u>	<u>117,263</u>	<u>221,972</u>	<u>204,484</u>
<b>NET ASSETS</b>		<u>104,709</u>	<u>117,263</u>	<u>221,972</u>	<u>204,484</u>
<b>FUNDS</b>	13				
Unrestricted funds				104,709	181,484
Restricted funds				<u>117,263</u>	<u>23,000</u>
<b>TOTAL FUNDS</b>				<u>221,972</u>	<u>204,484</u>

The Jessie May Trust

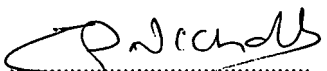
BALANCE SHEET - CONTINUED  
At 31 March 2014

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on .....28/7/14..... and were signed on its behalf by:



.....  
R Harper -Trustee



.....  
C Nicholls -Trustee

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2014

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

**Allocation and apportionment of costs**

Overheads have been recharged on a head count basis. Administration and Management employment costs have been recharged on the percentage of time spent on the difference aspects of the role.

**Tangible fixed assets**

Tangible capital items such as office furniture and computer equipment are capitalised and depreciated on a straight line basis over 3/4 years.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

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.

The company also pays a superannuation fee to the NHS in relation to the pension for the care team nurses. This is charged at 14% of the nurse's gross salary.

**Volunteers and donated services and facilities**

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

**Investment Income**

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



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2014

**2. VOLUNTARY INCOME**

	2014 £	2013 £
Donations	632,587	491,003
Investment income	<u>6,501</u>	<u>4,602</u>
	<u>639,088</u>	<u>495,605</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	2014 £	2013 £
Primary Care Trust income	<u>122,859</u>	<u>122,859</u>

**4. FUNDRAISING AND PUBLICITY**

	2014 £	2013 £
Staff costs	128,682	146,845
General office	14,536	18,258
Legal & other professional fee	3,150	9,900
Supplies	31,095	20,960
Information technology	2,163	2,932
Direct marketing	41,071	-
Interest payable and similar charges	<u>316</u>	<u>273</u>
	<u>221,013</u>	<u>199,168</u>

**5. CHARITABLE ACTIVITIES COSTS**

	2014 £	2013 £
Staff costs	430,253	402,462
General office	40,865	32,246
Supplies	7,825	9,749
Information technology	10,813	8,064
Interest payable and similar charges	<u>1,581</u>	<u>853</u>
	<u>491,337</u>	<u>453,374</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2014

6. GOVERNANCE COSTS

	2014	2013
	£	£
Staff costs	18,525	14,986
Audit & Accountancy	3,600	5,256
Information technology	2,163	2,199
General office	7,505	8,583
Interest payable and similar charges	316	204
	<u>32,109</u>	<u>31,228</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013.

8. STAFF COSTS

	Fundraising & Publicity	Charitable Activities	Governance
	£	£	£
Wages and salaries	79,544	30,725	99,190
Social security costs	7,750	2,117	10,415
Pensions	2,900	1,435	3,586
	-----	-----	-----
	90,194	34,277	113,191
Recharge of Nurse's wages from NHS	-	331,948	-
Insurance refunds re sick pay	-	(8,538)	-
Staff support costs	3,817	11,877	694
Recharge from admin & management costs	34,671	60,689	(95,360)
	-----	-----	-----
	<u>128,682</u>	<u>430,253</u>	<u>18,525</u>

All the nurses are employed by the NHS with the Trust selecting the nurses that are on the core team. The NHS then recharge the Trust on a monthly basis for the salary costs of these nurses.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2014

## 9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Specialist toys £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2013	14,955	1,022	593	10,900	27,470
Additions	-	6,766	-	400	7,166
At 31 March 2014	<u>14,955</u>	<u>7,788</u>	<u>593</u>	<u>11,300</u>	<u>34,636</u>
<b>DEPRECIATION</b>					
At 1 April 2013	14,955	204	593	10,533	26,285
Charge for year	-	1,947	-	317	2,264
At 31 March 2014	<u>14,955</u>	<u>2,151</u>	<u>593</u>	<u>10,850</u>	<u>28,549</u>
<b>NET BOOK VALUE</b>					
At 31 March 2014	<u>-</u>	<u>5,637</u>	<u>-</u>	<u>450</u>	<u>6,087</u>
At 31 March 2013	<u>-</u>	<u>818</u>	<u>-</u>	<u>367</u>	<u>1,185</u>

## 10. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2013 and 31 March 2014	<u>1,245</u>
<b>NET BOOK VALUE</b>	
At 31 March 2014	<u>1,245</u>
At 31 March 2013	<u>1,245</u>

There were no investment assets outside the UK.

The investment held by the charity is 572 shares with BT.

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Other debtors	<u>41,503</u>	<u>38,078</u>

At the year end there is £27,000 due from the South Gloucestershire Primary Care Trust for the quarters to 31 December 2013 and 31 March 2014.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2014

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

	2014 £	2013 £
Amounts due between restricted and unrestricted funds	-	23,000
Accruals and deferred income	3,000	6,636
	<u>3,000</u>	<u>29,636</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.13 £	Net movement in funds £	Transfers between funds £	At 31.3.14 £
<b>Unrestricted funds</b>				
General fund	181,484	(99,775)	23,000	104,709
<b>Restricted funds</b>				
John James Bristol	-	32,084	-	32,084
Primary Care Trust – South Glos.	23,000	-	(23,000)	-
The True Colours Trust	-	25,000	-	25,000
The February Foundation	-	23,929	-	23,929
Garfield Weston Foundation	-	15,000	-	15,000
The Childwick Trust	-	10,000	-	10,000
Robert McAlpine Foundation	-	11,250	-	11,250
	<u>23,000</u>	<u>117,263</u>	<u>(23,000)</u>	<u>117,263</u>
<b>TOTAL FUNDS</b>	<u>204,484</u>	<u>17,488</u>	<u>-</u>	<u>221,972</u>

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	521,507	(621,282)	(99,775)
<b>Restricted funds</b>			
BBC Children in Need	15,010	(15,010)	-
John James Bristol	35,000	(2,916)	32,084
The True Colours Trust	50,000	(25,000)	25,000
The February Foundation	65,000	(41,071)	23,929
Erach & Roshan Sadri Foundation	8,000	(8,000)	-
Festival Medical Services	2,430	(2,430)	-
Garfield Weston Foundation	20,000	(5,000)	15,000
St James's Place Foundation	10,000	(10,000)	-
The Childwick Trust	20,000	(10,000)	10,000
Robert McAlpine Foundation	15,000	(3,750)	11,250
	<u>240,440</u>	<u>(123,177)</u>	<u>117,263</u>
<b>TOTAL FUNDS</b>	<u>761,947</u>	<u>(744,459)</u>	<u>17,488</u>

The Jessie May Trust

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 March 2014

BBC Children in Need - restricted for Grade 5 Nurse

John James Bristol - restricted for work within Bristol on core respite visits & End of Life care service

True Colours Trust - restricted for Grade 5 Nurse

The February Foundation - restricted to the costs of direct marketing

ERSF - restricted to respite care visits

Festival Medical Services - 9 nursing visits

Garfield Weston Foundation - restricted for core respite visits and end of life care

St James's Place - restricted to supporting the cost of a part time nurse

The Childwick Trust - restricted to the running costs of the End of Life service

Robert McAlpine Foundation - restricted to costs of End of Life service

**14. ULTIMATE CONTROLLING PARTY**

The Trust is controlled by the Board of Trustees.