

**THE JESSIE MAY TRUST**  
(A Company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

**Charity No 1086048**

**Company No 4118341**

MONDAY



A16

"AXX1944M"

20/10/2008

COMPANIES HOUSE

105

**THE JESSIE MAY TRUST**

<b>CONTENTS</b>	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees	2-5
Report of the Auditors	6
Statement of Financial Activities	7
Charity Balance Sheet	8
Notes forming part of the Financial Statements	9-12

**THE JESSIE MAY TRUST**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>TRUSTEES</b>	RS Whiting (Chairman) EJ Chambers DNT Jones M Bredow G Farr G Ronson A Shaw E Daniels S Davies N Eaton N Hewlett (Appointed 15/01/08)
<b>SECRETARY</b>	CS Roys
<b>SENIOR MANAGEMENT TEAM</b> Chief Executive Care Team Manager Fundraising Manager	Chrs Roys Liz Lewington Jane Atkinson
<b>REGISTERED OFFICE</b>	35 Old School House Kingswood Foundation Estate Britannia Road Kingswood Bristol BS15 8DB
<b>BANKERS</b>	National Westminster Bank plc PO Box 188 40 Queens Road Clifton Bristol BS99 5AD  Bank of Ireland PO Box 27 1 Temple Quay Bristol BS99 7AX  Royal Bank of Scotland PO Box 10, 2nd Floor 38 St Andrews Square Edinburgh EH2 2YR
<b>AUDITORS</b>	Lawes & Co Boyce's Building Regent Street Clifton Bristol BS8 4HU

## THE JESSIE MAY TRUST

### Report of the Board of Trustees for the year ended 31 March 2008

The Board presents its report and audited financial statements for the year ended 31 March 2008

### 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-

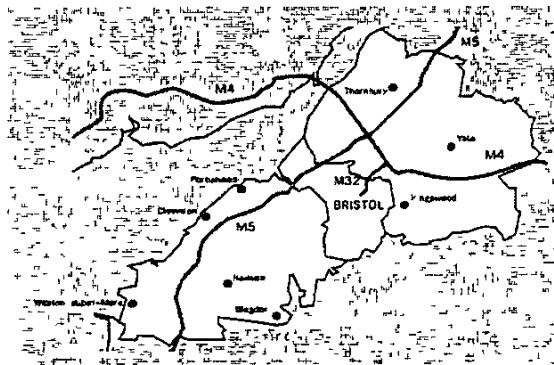
- 1 the provision of respite or palliative care in the community for affected young persons their families and carers, and
2. the advancement of the education of health professionals, statutory authorities GP practices, and others in the condition of children and young persons with terminal illnesses 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 service is provided in the local authority/primary care trust areas of Bristol, North Somerset and South Gloucestershire.



### Achievements and Performance

#### Service Provision

This year we have once again provided more hours of support to families than ever before, 4262 hours compared to 4019 last year. This involved 1,490 visits to families (1416 in 2006/07). During the year we welcomed 10 new children and their families onto the caseload, making a total of 59 children and their families supported. Sadly 5 children died during the year whilst a further 4 children were discharged for a variety of reasons. Thus we ended the year with 50 children (49 last year). A further 13 families whose children have died also received support from our Bereavement Support Worker.

In addition to the impressive amount of support given to families the Trustees wish to acknowledge not only the hard work of the staff in providing this but also their dedication and commitment which has ensured such a high quality of service. This is reflected in feedback we have had from parents and carers and also in the rating we received from the Commission for Social Care Inspection which rose from satisfactory to good.

In addition to the direct work that the Trust provides to children and families we are also able to influence wider policy and practice. The Jessie May Trust was consulted by the Department of Health's, Independent Review of Children's Palliative Care, resulting in a new National Strategy, Better Care Better Lives. We successfully lobbied the Department of Health for a widening of the criteria for eligibility for the Children's Hospice and Hospice at Home Grant. This success also benefited a number of other charities providing support to children and families at home.

At the regional level we are a leading player in the South West Children's Palliative Care Forum and at the local level, in the Children's Palliative Care Partnership Group which comprises both Commissioners and service providers in our area. This group is developing a Care Pathway for children's palliative care locally and planning the implementation of the strategy.

During the year we also expanded and restructured our Core Care Team. Ruth Butcher was appointed to a new post of team leader, whilst three members of the extended team joined the core team. This now gives us more capacity to provide respite care, undertake assessments and care agreements, attend multi agency meetings and all of the other essential work that goes on behind the scenes to provide the highest quality of care.

#### **Fundraising**

For the second year in a row we have exceeded our income targets. This is great news for the Trust and means that we have now recouped the losses we made in previous years. The fundraising team have been outstanding in building support from what was quite a low base and developing a professional operation. However we still need to increase the number of multi-year grants and regular donors to allow us to plan with more certainty. Funding from Major Donors and from legacies remain areas for development.

Now in the second year of our Precious Time Appeal we have almost raised half of the £1.4 million pounds target. In April 2008 we held a Spring Supporters Event at the Bristol Council House to thank all of our supporters who have helped us to reach this point. The event was attended by 120 supporters from a wide variety of companies, clubs and societies grant making trusts as well as individual supporters. We are very grateful for all of their support.

The partnership with the Bristol Evening Post has ensured that we have had very good and consistent coverage which has been fundamental to our success. In particular we are grateful to the families who have supported us with this aspect of fundraising by allowing us to use their photographs and sharing their very personal stories. As a consequence The Jessie May Trust is now much better known and understood in the local area.

An essential tool for fundraising success is information and this year after struggling for some time, we have been able, to purchase fundraising database software which will increase our effectiveness and efficiency further.

#### **Administration & Management**

At the start of the year we appointed an Office Manager and in the autumn completed partitioning in the office. This has created an enhanced working environment and enabled greater efficiencies. As a consequence overheads have risen by only 2%.

#### **Volunteers**

Whilst they are not used to deliver services to children and families the Trust has a growing body of volunteers who assist with administration and fundraising. In the past year 4 office volunteers and 12 fundraising volunteers assisted on a regular basis. The Trust has in place a written policy and volunteers receive induction training into their roles.

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

Governing Document 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 which were adopted on 24th November 2000. On the 1st August 2001 The Jessie May Trust, which became a company incorporated under the Companies Act 1985 as a company limited by guarantee, took over the assets and liabilities of the previous unincorporated charity.

Recruitment and Appointment of Trustees/Directors New Trustees are recruited by publicising 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.

Trustee Induction and Training New Trustees have induction meetings with charity staff and also have the opportunity to meet families. All Trustees are invited to attend the Clinical Governance Meeting. A Staff/Trustee away day is planned for the autumn of 2008. 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 the relevant areas.

The Sub-Committees are

- Clinical Governance
- Finance
- Fundraising
- Human Resources

Organisational Structure The charitable company has a Board of Directors who are effectively the Trustees of the charity. During the year 1 new Trustee was recruited bringing the number of Directors to 11. The Board delegates operational matters to a Chief Executive, Mr Chris Roys. Care Services and staff are managed by a Senior Nurse, Liz Lewington whilst fundraising activities and staff are managed by Jane Atkinson.

Related Parties The charity is registered with the Commission for Social Care Inspection which monitors and inspects social care agencies. The charity is an active member of the local Children's Palliative Care Partnership.

#### 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 judgements 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 1985. 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.

#### Auditors

A resolution proposing that Lawes & Co. be reappointed as auditors of the Charity will be put to the Annual General Meeting.

#### Financial Review

• **Principal Funding Sources** During the year to March 2008, 41% (£234,813) of income came from charitable trusts and grant making organisations. This included £28,373 from the New Opportunities Fund (a grant which funded the Bereavement Support work and the Black & Minority Ethnic Development Work). We were also successful in our application to the Department of Health for funding under the Section 64 Children's Hospice & Hospice at Home Grant and received £54,000.

Donations from corporate entities made up 8% (£45,824) whilst 48.5% (£277,578) came from a variety of community fundraising efforts, including individual donations, community groups and associations, sponsorship from various events and the sale of merchandise. The remaining 2.5% came from interest earned on bank deposits.

Overhead costs have only increased by 2.1%. This is attributable to inflation whilst fundraising costs have reduced this year to £144,153 (£150,600 in 2006/07) after our initial investment last year in preparation for the The Precious Time Appeal. This will run for a further year and is aiming to raise £1.4 million to enable us to maintain and expand our services.

The costs of care services have also risen to £314,250 (£298,936 in 2006/07) which is reflected in the increase in the number of hours of support delivered to families.

• **Investment Policy:** Under the Memorandum of Association the Charity has a wide general power to invest funds not immediately required for its purposes. These funds are invested in the Bank of Ireland Corporate Call account.

• **Reserves Policy.** The Trust's previous reserves policy was to accumulate reserves equal to a minimum of one year's future expenditure. However in two 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 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 2008 and are satisfied that they are sufficient to meet the Charity's immediate future obligations to the children and families receiving its support.

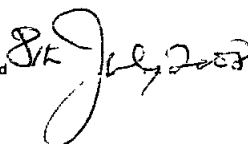
#### Plans for Future Periods

The Jessie May Trust will continue to provide the services outlined above. However, the Trust continues to strive to improve services and has a number of ongoing projects such as the implementation of the Quality Assurance Toolkit and the involvement of service users. The main strategy however is to increase the amount of respite care provided to families and to reach all of the families in our current area who meet the Trust's criteria. In order to fund these developments the Precious Time Appeal was launched on 30 January 2007 to raise £1.4 million over the next two years.

In the longer term the trustees believe that some element of statutory funding will be important to ensure the long term financial sustainability of an expanded service. The Chief Executive is actively engaged with Commissioners and other service managers to this end.

Ralph Whiting  
Chair of Trustees



Dated  8th July 2008

**THE JESSIE MAY TRUST**

**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 2008 on pages 7 to 12, which have been prepared on the basis of the accounting policies set out on page 9

This report is made solely to the Trustees, as a body, in accordance with section 44 of the Charities Act 1993. Our audit work has been undertaken so that we might state to the 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's Trustees as a body, for this report, or for the opinion we have formed.

**Respective responsibilities of the trustees and auditors**

As described on page 4, the Trustees are responsible for the preparation of the financial statements in accordance with United Kingdom law and accounting standards. Our responsibilities, as independent auditors, are established in the United Kingdom by statute, the Auditing Practices Board and by our profession's ethical guidance.

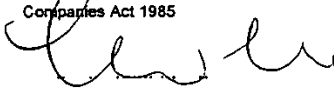
**Basis of Opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes the 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 judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to their 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 of the Charity's state of affairs as at 31 March 2008 and of its incoming resources and resources expended including its income and expenditure for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

  
Lawes & Co  
Chartered Accountants  
Boyce's Building  
Regent Street  
Clifton  
Bristol  
BS8 4HU

26/07/08



THE JESSIE MAY TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR TO 31 MARCH 2008

	Notes	Unrestricted Funds	Restricted Funds	Total 31 03 08	Total 31 03 07
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income					
Donations, Fund Raising & Gifts					
		388,167	170,559	558,726	585,422
Investment Income					
3		13,599	-	13,599	5,345
<b>Total Incoming Resources</b>		<b>401,766</b>	<b>170,559</b>	<b>572,325</b>	<b>590,767</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds					
Fundraising and publicity					
4		( 144,153)	-	( 144,153)	( 150,600)
Charitable activities:					
Costs of activities in furtherance of the Charity's objects					
Provision of care services					
4		( 151,559)	( 162,691)	( 314,250)	( 298,936)
Management and administration					
4		( 43,936)	-	( 43,936)	( 43,032)
		( 195,495)	( 162,691)	( 358,186)	( 341,968)
<b>Total Resources Expended</b>		<b>( 339,648)</b>	<b>( 162,691)</b>	<b>( 502,339)</b>	<b>( 492,568)</b>
<b>Net income/(expenditure) before transfers</b>		<b>62,118</b>	<b>7,868</b>	<b>69,986</b>	<b>98,199</b>
<b>Net movement of funds in year</b>		<b>62,118</b>	<b>7,868</b>	<b>69,986</b>	<b>98,199</b>
Reconciliation of funds					
Total funds brought forward		196,403	23,880	220,283	122,084
<b>Total funds carried forward</b>		<b>258,521</b>	<b>31,748</b>	<b>290,269</b>	<b>220,283</b>

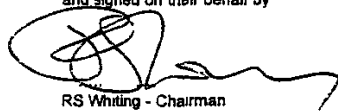
All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The surplus for the year for Companies Act purposes comprises the net incoming resources for the period of £69,986. Note 8 gives details of changes in resources applied for fixed assets for charity use.

THE JESSIE MAY TRUST

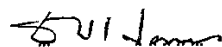
CHARITY BALANCE SHEET AS AT 31 MARCH 2008

	Note	31 03.08 £	31 03 07 £
<b>Fixed assets</b>			
Tangible Assets	8	2,753	5,506
<b>Current assets</b>			
Debtors	9	2,416	73,579
Cash at bank and in hand	10	320,451	145,134
		322,867	218,713
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	11	(35,351)	(3,936)
<b>Net Current Assets</b>		287,516	214,777
<b>Total Assets Less Current Liabilities</b>		290,269	220,283
<b>Net assets</b>		290,269	220,283
<b>The funds of the charity</b>			
Unrestricted Funds	12	258,521	196,403
Restricted Funds	12	31,748	23,880
<b>Total charity funds</b>		290,269	220,283

The financial statements on pages 7 to 12 were approved by the trustees on 8th July 2008 and signed on their behalf by



RS Whiting - Chairman



DNT Jones - Director

**THE JESSIE MAY TRUST**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

**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 1985. The principal 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 the 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 in a straight line over 3 years.

**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 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 is limited to £1 per member of the Charity.

**3. INVESTMENT INCOME**

All of the charity's investment income arises from its interest bearing current and deposit accounts.

THE JESSIE MAY TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR TO 31 MARCH 2008 (CONTINUED)

4. RESOURCES EXPENDED

	Fundraising	Management & Admin	Care Services	31 03.08	31.03.07
	£	£	£	£	£
Staff costs	91,468	36,562	262,205	390,235	389,866
General office	20,364	5,545	28,357	54,266	44,050
Legal and other professional fees	6,616	105	1,458	8,179	18,518
Supplies	21,564	311	13,949	35,825	25,082
Accountancy	1,304	467	2,609	4,380	2,540
Information technology	1,847	549	3,293	5,489	8,952
Depreciation	826	275	1,652	2,753	3,459
Finance	364	121	727	1,212	102
Total resources expended	144,153	43,936	314,250	502,339	492,569

5. REMUNERATION

The trustees who were directors as defined by the Companies Act 1985 received no remuneration during the year (2007 - NIL)

6. Analysis of staff costs	31 03.08	31 03 07
	£	£
Wages and salaries	307,217	308,383
Social security and pension costs	63,166	65,304
Recruitment	3,781	1,824
Psychological support	5,113	3,781
Training	4,597	3,198
Travel	9,382	7,376
	390,235	389,866

7. 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 08	31 03 07
Charitable activities	1	2
Fund Raising	3	3
Management and administration of the Charity	2	2
The number of staff accruing pension contributions during the year	6	7

Wages and salaries during the year under review include payments to United Bristol Healthcare NHS Trust for nursing services amounting to £170,678 (2007-£168,353). United Bristol Healthcare NHS Trust are responsible for the employment of the nursing team, their training, administration and the screening of the nurses who are assigned to the charity

THE JESSIE MAY TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2008 (CONTINUED)

8	TANGIBLE FIXED ASSETS	Computer and other equipment £	Total 31 03 08 £	Total 31 03 07 £
	COST			
	Brought forward 1 April 2007	44,741	44,741	44,741
	Additions			-
	At 31 March 2008	44,741	44,741	44,741
	DEPRECIATION			
	Brought forward 1 April 2007	39,235	39,235	35,776
	Charge for period	2,753	2,753	3,459
	At 31 March 2008	41,988	41,988	39,235
	Net Book Value	2,753	2,753	5,506
	Capital expenditure contracted for, but not provided in the financial statements was nil (2007 - NIL)			
9.	DEBTORS		31 03 08 £	31 03 07 £
	Outstanding funding income		-	67,492
	Prepayments		2,416	6,087
			2,416	73,579
10.	CASH AT BANK AND IN HAND		31 03 08 £	31 03 07 £
	Deposit account		301,756	89,837
	Current account		18,560	55,493
	Petty cash		135	4
			320,451	145,134

THE JESSIE MAY TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR TO 31 MARCH 2008 (CONTINUED)

11

CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

31 03 08

31 03 07

£

£

Creditors

-

-

Accruals

35,351

3,936

35,351

3,936

12

Analysis of charitable funds

Analysis of unrestricted fund movements

Balance at

incoming

Resources

Transfers

Balance at

31 03 07

resources

expended

In

31 03 08

£

£

£

£

£

General Reserves

196 403

401,766

339 648

-

258 521

Total unrestricted funds

196,403

401,766

339,648

-

258 521

Analysis of restricted fund movements

Balance at

incoming

Resources

Transfers

Balance at

31 03 07

resources

expended

Out

31 03 08

£

£

£

£

£

Fantasy Charity Fund

-

2,946

2,946

-

-

BBC Children in need

5,457

18,188

23,645

-

-

John James Bristol

-

20,000

20,000

-

-

New Opportunities Fund

-

28,715

20 171

-

8,544

Precious Time Appeal

18,423

-

18,423

-

-

Foresters

-

1,610

284

-

1,326

Quartet RAG Fund

-

975

975

-

-

True Colours

-

40,425

18,547

-

21,878

E Alec Colman Trust

-

500

500

-

-

HSBC

-

2,000

2,000

-

-

Excel

-

1,200

1,200

-

-

National Health Service

-

54,000

54,000

-

-

Total restricted funds

23,880

170 559

162,691

-

31,748

Total funds

220 283

572,325

502,340

-

290 268

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

The Charity has received specific donations that are restricted in their application, mainly for the financing of nursing posts, the purchase of toys for the children and equipment which the trustees intend to use in line with developments in specialist care, technological innovation and normal replacement.