

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862

Charity Number: 1134104

JOSHUA HAYDAY HELPING HAND TRUST

A COMPANY LIMITED BY GUARANTEE

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018**

N D Myatt & Co
Chartered Accountants
36 Rythe Road, Claygate, Surrey KT10 9DF

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862

Charity Number: 1134104

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 9

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862
Charity Number: 1134104

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

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 December 2018. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with Financial Reporting Standards for Smaller Entities (FRSSE)

REFERENCE AND ADMINISTRATION DETAILS

Registered Company Number:	7091862 (England and Wales)
Registered Charity Number:	1134104
Registered Office:	Troytown Cottage, Haywards Heath Road, Balcombe, West Sussex RH17 6NF
Directors / Trustees:	Nicholas Hayday Carolyn Bane Clive Bane Katie Hayday Susan Hayday Terence Hayday
Company Secretary:	Terence Hayday
Independent Examiner:	N D Myatt & Co Chartered Accountants 36 Rythe Road, Claygate, Surrey KT10 9DF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Corporate Governance.

The Trust is managed by the Directors shown above, who meet on a regular basis in accordance with the Board's procedures. Minutes are taken of all formal meetings.

Governing Document

The Trust is controlled by its Memorandum and Articles of Association.

The Trust is a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trust was incorporated on 1 December 2009.

Each Member has undertaken to contribute a sum not exceeding £1 in the event of the winding up of the Trust. There are 6 Members. (2017:6)

Recruitment and Appointment of New Trustees / Directors of the Company

A Trustee is a Director of the Company, who shall be a Director of the Company for the purposes of the Companies Act 2006 and a Charity Trustee for the purposes of the Charities Acts.

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862

Charity Number: 1134104

STRUCTURE, GOVERNANCE AND MANAGEMENT CONTINUED

The Members may, by ordinary resolution, appoint any individual aged 16 years or over, who is not disqualified as defined in the Articles of Association, to be a Trustee, provided the appointment does not cause the number of Trustees to exceed any maximum for the time being. As at 31 December 2018, there was no such maximum number.

Induction and Training of New Trustees

New Trustees are briefed on their legal obligations under Charity and Company law, the content of the Trust's Memorandum and Articles of Association, the Board's procedures and decision-making processes, the Trust's strategic objectives and the recent and proposed financial performance of the Trust.

Risk Management

The Directors have a duty to identify and review the risks to which the Joshua Hayday Helping Hand Trust is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board is responsible for the management of risks faced by the Trust. Risks are identified, assessed and controls established throughout the year. A key control is the review of the Trust's Risk Register at every regular Board meeting.

Through the risk management process established by the Joshua Hayday Helping Hand Trust, the Directors are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed. The Trustees have determined that the key risk to the Charity would be the inability to raise funds.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The principal objective of the Joshua Hayday Helping Hand Trust is to provide relief and support to parents, guardians and carers of children with life limiting or life threatening medical conditions. The Joshua Hayday Helping Hand Trust also provides finance for organisations, such as hospices, that provide specific support, by way of designated projects, to families or individuals whose children have life limiting health conditions.

The fundamental aim of the Trust is to assist individuals caring for very sick children and to fund projects that provide real practical or financial support to families, such as respite care, assistance with transport needs and the funding of medical, mobility or play equipment.

Significant Activities in 2018

Fund Raising

During the year, the Trustees are pleased to report that a variety of well supported fund-raising activities continued to take place.

Apart from sponsored participation in the Trust's regular, annual events - the Golf Tournament at Worplesdon Golf Club and the Royal Parks Half Marathon in London - funds were raised by sponsored competitors in the London Marathon, the Prudential Ride London-Surrey 100, the West London "Tough Mudder" event and the London to Brighton Ultra Challenge. The Sussex based toy shop chain, "The Entertainer", donated a lump sum for the first time, while the Tadpoles Nursery, in Chelsea, made a significant donation to the Trust through their auction and allied fund-raising activities.

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862

Charity Number: 1134104

Generous donations were, once again, received throughout 2018 from friends, family, work colleagues and employers, often through “matched-funding” arrangements. Funds were also derived from use of the Virgin Charity credit card as well as from the sale of the Trust’s Christmas cards.

Support Provided

Throughout the past twelve months, the Joshua Hayday Helping Hand Trust has continued to provide funds for a monthly taxi account facility for the Kaleidoscope Children’s palliative care service (Kensington and Chelsea, Hammersmith and Fulham and Westminster). It also maintained its support for transport funds for Shooting Star Chase Hospices, in Hampton and Guildford (Christopher’s); for Haven House Hospice, in Woodford and for Richard House Hospice, in Barking, East London.

For the first time, the Trust donated food and presents for Kaleidoscope’s seasonal party, in December; assisted with funeral expenses for two bereaved families in financial difficulty; financed a day trip for families from Richard House hospice to Brighton; purchased a physio chair for a baby at Chelsea and Westminster Hospital; bought a physio bench, physio wedge, weighted blanket and specialist mattresses for two very disabled children and funded the hire of a minibus for a group of teenagers undergoing cancer treatment to attend the Haven House Ball with their families.

The Trust has also assisted with some of the additional costs of taking a child with complex medical needs on a special trip to Canada to visit family there for the first time and it has helped finance the “Family Matters” clinic at Richard House hospice, which brings together a multi-disciplinary team of specialists, medication and legal advice in one location.

In summary, the Joshua Hayday Helping Hand Trust has, during 2018, assisted organisations who treat and care for children with life-limiting conditions through a variety of projects. It has also continued to support families and individuals who were responsible for children with very severe, frequently terminal, health conditions.

FINANCIAL REVIEW

Reserves Policy

The Trustees have reviewed the reserves for the Joshua Hayday Helping Hand Trust. This review encompassed the nature of the income and expenditure streams and the nature of the reserves. The review concluded that to allow the Charity to be managed efficiently and prudently, and to provide a buffer for uninterrupted provision of finance to children and families who qualify for the Trust’s assistance, a general reserve equivalent to a minimum of £5,000 or 25% of the Charity’s incoming funds should be maintained.

It is the Trustees’ intention to distribute the balance to children or families who qualify for assistance or to organisations that provide such care.

The current level of free reserves at the end of the Charity’s financial year was £137,745. The Trustees are, therefore, satisfied that uninterrupted financial assistance can continue to be offered to children and families who qualify for the Trust’s assistance throughout the next financial year.

By order of the Board of Directors:

Terence Hayday
Director & Company Secretary

Dated: 20 April 2019

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862

Charity Number: 1134104

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS

Independent Examiner's Report to the Trustees of Joshua Hayday Helping Hand Trust: 31 December 2018

I report on the Accounts of the Company for the period ended 31 December 2018, which are set out on Page 5 to Page 9 below.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year, under Section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is required.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention;

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 394 and 395 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met: or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nicola Myatt

Fellow of The Institute of Chartered Accountants in England & Wales (ICAEW)

36 Rythe Road, Claygate, Surrey KT10 9DF

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862
Charity Number: 1134104

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	£	£
Incoming Resources from Generated Funds		
Donations	1,843	5,370
Income from fundraising events	59,954	37,255
Sales of Christmas cards	127	183
Interest receivable	499	473
Total Incoming Resources	62,423	43,281
Less: Cost of generating funds:		
Fundraising expenditure	14,051	17,058
Christmas cards	-	138
	(14,050)	(17,196)
Net Incoming Resources Available for Charitable Application	48,373	26,085
Resources Expended		
Charitable Activities:		
Transport	29,210	18,627
General	16,901	5,522
Governance Costs:		
Printing, postage and stationery	169	195
Accountancy and Company Secretarial fees	1,043	1,038
Processing fees – JustGiving	234	198
Total Resources Expended	(47,557)	(25,580)
Net Incoming Resources for The Year	816	505
Balances brought forward at 1 January 2018	136,929	136,424
Balance Carried Forward At 31 December 2018	137,745	136,929

The notes form part of these financial statements.

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862

Charity Number: 1134104

BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	£	2018 £	2017 £
CURRENT ASSETS:				
Debtors and Prepayments	2	468		516
Stocks	3	1,366		501
Cash at Bank		<u>138,868</u>		<u>137,225</u>
		<u>140,702</u>		<u>138,242</u>
CREDITORS:				
Amounts falling due within one year	4			
Accruals		<u>2,957</u>		<u>1,313</u>
		<u>2,957</u>		<u>1,313</u>
NET ASSETS:			<u>137,745</u>	<u>136,929</u>
UNRESTRICTED GENERAL FUND: 6			<u>137,745</u>	<u>136,929</u>

The notes form part of these financial statements.

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862
Charity Number: 1134104

BALANCE SHEET - CONTINUED

AS AT 31 DECEMBER 2018

The Charitable Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The Members have not required the Charitable Company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 January 2015).

Approved by the Board of Directors and signed on its behalf:

Nicholas Hayday
Director & Chairman

Terence Hayday
Director & Company Secretary

Dated: 20 April 2019

The notes form part of these financial statements.

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862
Charity Number: 1134104

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities, 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.

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 purposes.

2. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018
	£
Sundry debtors	<u>468</u>
	<u>468</u>

3. STOCKS

Stocks represent unsold Christmas cards and running shirts at the year end.

JOSHUA HAYDAY HELPING HAND TRUST

Company Number: 7091862
Charity Number: 1134104

NOTES FOR THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018
	£
Sundry creditors	<u>2,957</u>
	<u>2,957</u>

5. TRUSTEES' REMUNERATION AND EXPENSES

There were no Trustees' remuneration or other benefits paid for the year ended 31 December 2018.

There were no Trustees' expenses paid for the year ended 31 December 2018.

6. MOVEMENT IN FUNDS

	At 01.01.2018	Net movement in funds	At 31.12.2018
	£	£	£
Unrestricted Funds			
General Fund	136,929	816	137,745
TOTAL FUNDS	<u>136,929</u>	<u>816</u>	<u>137,745</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds			
General Fund	62,423	(61,607)	816
	<u>62,423</u>	<u>(61,607)</u>	<u>816</u>