



Tree of Hope

*Transforming the health of
sick and disabled children*

ANNUAL REVIEW

2021-2022





Summary OF OUR past YEAR

Tree of Hope celebrated it's 30th anniversary this year, and never have we been prouder of the work we do and the impact we make on the lives of the children we support.

Increase in demand for our support

This year has seen more money than ever spent by us on operations, therapies and equipment that make life-changing differences to children, and take the financial burden away from the NHS.

Proud to support the NHS

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

Attending events post-Covid

This financial year saw the impact of Covid continue with families still taking extra precautions with their vulnerable children. However, many of the events and conferences we attended pre-Covid have resumed, and we have been thrilled to get out and about again and meet many of our families and suppliers.

Trust and Foundation support

Support from Trusts and Foundations has been excellent again this year and receiving funding over 3 years for a new Families Officer based in the north of England was brilliant news and has also allowed us to travel to events further afield including Scotland. Thank you to the Rooney Foundation.

Current Affairs

The war in Ukraine and the cost-of-living crisis has certainly impacted our fundraising. Our clothing collections were affected, as those we sold clothing to were caught in the conflict in Ukraine and alternative purchasers took time to source. In addition, general fundraising has been hit by the rising cost of living, so we continue to be creative and look at cost effective and innovative family events to suit all budgets in the new financial year.

Looking ahead

We look forward to 2023 and the challenges it will bring and know with our small, dedicated team at Tree of Hope we will leave no stone unturned in providing the support and help our children so vitally need.



Gill Gibb
CEO



Kevin Werry
Chairman

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CEO

Gill Gibb

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

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tree-of-hope

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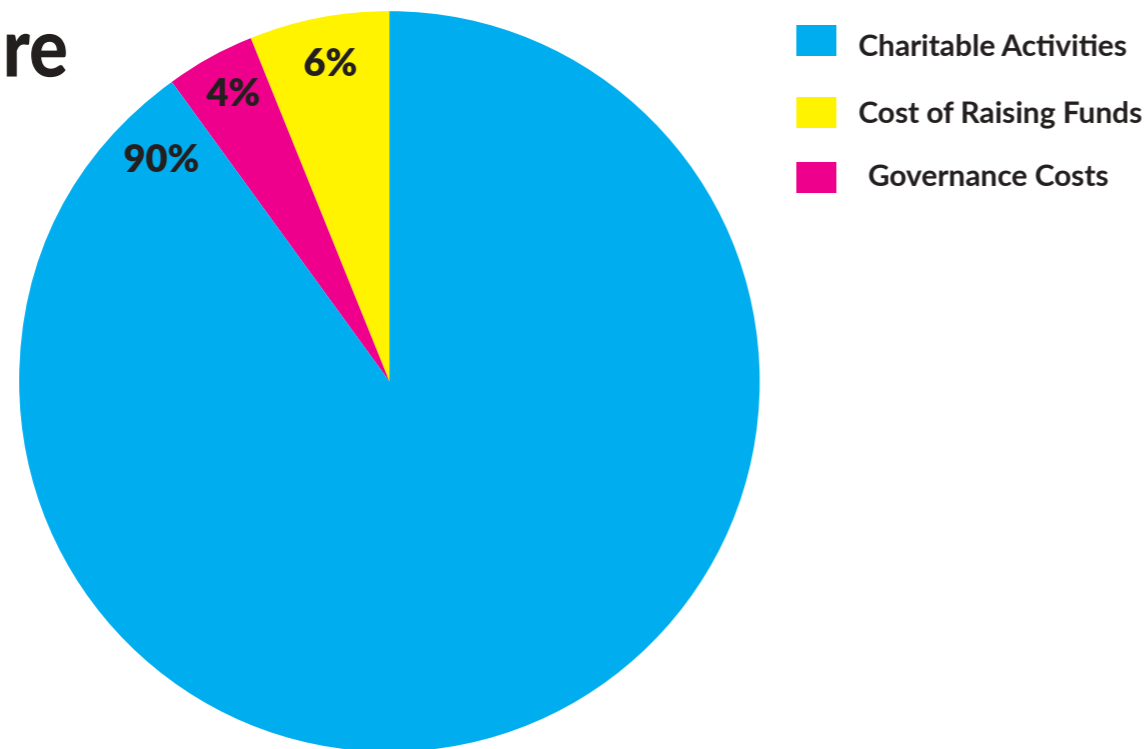


Mission, Vision and Values

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

Financials 2021-2022

Expenditure



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



Joey has a life-limiting condition so rare that doctors have not yet managed to diagnose it. He has severe epilepsy, he can't walk, sit unaided or communicate verbally, and is fed via a tube into his stomach. Joey also has a genetic condition that is called VPS4A, which only 10 other people in the world have, so there is no new therapy that can currently help.

Funds have been raised for immediate needs that, although necessary, cannot be funded by the NHS. Joey's Dad continues his mission to raise enough to support ongoing maintenance of Joey's equipment and costs associated with all those things required for daily living with his condition.

CASE STUDY JOEY JENKINS

In addition to ongoing therapies and equipment maintenance, as Joey grows, his needs are evolving and he will need access to specialist chairs, further equipment around the home and whilst out. This will include supporting the purchase of an adapted vehicle that can accommodate Joey better; making a huge difference to his independence and access to the outside world.

Tree of Hope helped Joey's family purchase a hydrotherapy pool whilst in lockdown, by applying for a grant on Joey's behalf. The hydrotherapy pool was a huge relief as a way of soothing Joey for single Dad, Chris. Tree of Hope's family support service has provided parents like Chris a lifeline to arrange interventions in times of difficulty and provided a listening ear and an emotional support, as well as ongoing fundraising guidance.



Watch Joey's story here



Joey and dad, Chris

“ I want to do the best for Joey and want him to have the best life possible, but it's so difficult when I'm constantly exhausted. The priority at the moment is to raise funds for a carer but it's hard to fundraise when I have no time! It's been made extra difficult because of COVID-19 and Joey not being at school as he usually would be, of course.

I am planning a sponsored Three Peaks Challenge with some of the members of a Lads & Dads support group I'm with at some point. Right now I just need help with caring – I don't know how much longer I can cope. **Chris Jenkins** ”

£1.6 million
raised in 2021-2022

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

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

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

In partnership with



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

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

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

<https://www.treeofhope.org.uk/joey-jenkins/>

CASE STUDY AMELIA GREEN

Amelia has Cerebral Palsy and is currently unable to walk independently, so parents Chris and Charlotte aimed to travel to the USA with Amelia, so that she could benefit from an intensive course of personalised therapies, with the aim of leading her through the next stage in her journey to independence. This led Amelia's parents to Tree of Hope in November 2021 for support, and they began Amelia's fundraising campaign this year.

Amelia was born prematurely which resulted in her being diagnosed with cerebral palsy along with some visual impairment meaning she is unable to get around independently. Despite her challenges, Amelia takes everything in her stride and is enjoying school and joining her friends in the playground in her walker for PE lessons.

Amelia's family's goal was to get to the NAPA Centre in Boston USA in August 2022 for a concentrated three week personalised physiotherapy, occupational therapy and speech & language therapy programme in an intensive setting with the aim of helping Amelia achieve the next step in her journey to independence.

Due to Amelia's diagnosis the family have entered a whole new world of what life beholds before them and ensuring



Amelia

Amelia gets the specialist care and attention she needs to thrive. Hearing about the other experiences of other families who have attended NAPA Centre inspired Chris and Charlotte to fundraise for Amelia to attend with the aim of increasing her independence as she gets older.

The innovative aspects of NAPA's treatment also appealed to the family including in Dynamic Movement Integration (DMI) - a comprehensive intervention that incorporates current research on neurorehabilitation, technologies, and methodologies. This therapeutic technique is used by physical and occupational therapists to treat children with gross motor impairments by improving and/or provoking a desired action with great emphasis on alignment, sensory integration, and function. The goal is to promote progress toward developmental milestones.

The family were drawn to Tree of Hope to support their fundraising as they saw it as a way of unlocking new ideas and opportunities to support Amelia's campaign and also gave the campaign authenticity. "The support we've received so far has been great" said Chris.

“ The most challenging aspect of Amelia's diagnosis is its impact on her ability to be independent.” She is unable to walk independently to the toy shelf and pick what she wants to do so she is always reliant on us to help her make choices. She can only discover the things we want her to, for example she has never opened a cupboard by herself”.

“There some wonderful [therapies] out there that you are just not aware of until you need it. The NHS provision has been good but with so many priorities they can not cover everything they would like, or provide the intensive physio that Amelia needs. **Charlotte Green**”



Thomas during Physio

PARTNER ORGANISATIONS

Self-funded Healthcare Professionals

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

Parental choice is key

We ensure parents ask the right questions to help guide them to the best solution for their child - ultimately the parent makes the decision regarding the best treatment available on advice from many sources. We work with many other charities to ensure the best advice is available to our families and favour a collaborative approach to ensure our families get the information they need.

Our safeguarding checks

To ensure that the child's welfare is not compromised, we require each family to return a doctor's confirmation form, confirming their diagnosis and that their treatment plan and fundraising aims are approved by a medical professional.

We give special thanks to the following organisations for their assistance in 2021/2022:



TOGETHER, WE CAN BE THE CHANGE



Changing Children's Lives
RCN 1079770
SC 043874



OUR Family Support THIS YEAR

Where WE HAVE Supported THIS YEAR

Tree of Hope have supported 578 children this year in the following ways:

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

“Tree of Hope made it possible for us to access specialist treatment that my daughter needed, but which wasn’t available on the NHS”
Parent of Mim



Olive



Oliver, Coleraine



Asher, Fife

Oona, Edinburgh



Teddy, Durham

Lilia-Caitlin, East Riding of Yorkshire

Olive, Lincolnshire

Isabelle, Warwickshire

Emma, Herefordshire

Ezekiel, Cambridgeshire

Gwilym Ammanford

Kylian, Gwent

Eddie, Devon

Rudy, Hampshire

Dorothea, East Sussex

Arthur, Kent

England	334
Wales	16
Scotland	17
Northern Ireland	4

AN NHS UNDER pressure

Funding Gaps

The NHS is experiencing some of the most severe pressures in its 70-year history, with COVID-19 pandemic being just the tip of the iceberg - the health service has been facing years of inadequate planning and chronic under-resourcing. A new piece of economic research by Scope and the Disabled Children's Partnership conducted in Summer 2022 exposes that the funding gap for disabled children's health and social care has continued to increase to £2.1 billion - an increase of over £500 million since the last calculation in 2016/17. This includes a £573 million funding gap in disabled children's social provision, and a £1.5 billion gap in disabled children's NHS spending.

Critical choices are being made

According to the Disabled Children's Partnership one child out of every 20 in the UK, is registered as disabled, and Tree of Hope currently helps over 500 per annum. With the NHS at full capacity, children with additional needs don't get everything they need, with a total funding gap in disabled children's services described as above. Therefore, families need to make critical choices about how they access healthcare interventions, making fundraising inevitable for some families with a huge spike predicted in crowdfunding, which is expected to increase by 14.7% annually over the next four years. This makes Tree of Hope's service offering a necessity for families and our aim is to help as many of those families as possible across the UK, with more effective and tax efficient fundraising service and model to offer families than traditional crowdfunding sites.

Families' serious financial concerns

A research project conducted by the Disabled Children's Partnership Parent survey showed financial concerns families face are lifelong. Accounts of parent/ carers using up savings or pension pots to pay for extra legal advice,

tribunals or independent reports were commonplace, and many expressed real concerns about their futures, as they have exhausted their financial reserves.



Tree of Hope offer a vital service

It's clear from this research that the lack of resource is impacting heavily on finances of family's across the UK from all backgrounds and walks of life so Tree of Hope has a vital role to play in continuing to bridge the funding gaps. The fundraising landscape has changed considerably over the past 5 years, however, Tree of Hope's support remains consistent. We help families to crowdfund in more effective and robust ways, than traditional platforms. The rate that crowdfunding has and continues to escalate is evidence that we are becoming a more Philanthropic society and we continue to push our brand to the families across the UK who need us.

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

CASE STUDY EMMIE GIZATULLIN

Emmie is 5 years old and has a rare genetic condition called Kniest Dysplasia, which only one in a million people live with, in the world. Before Emmie was born, doctors knew that Emmie had complications and Mum Hannah spent 9 weeks in hospital prior to giving birth, which was really tough on the whole family.

Emmie was born with a cleft palate and was tube fed as a result. She also had to have 16 casts on her legs as she has club feet. The family were told that she required extensive surgery on her eyes, her feet, her cleft palate and on her spine too which gave everyone hope that her quality of life would improve, but at Christmas time in 2020, the family were given the heart breaking news that any sort of surgery was too risky for Emmie and her chances of survival would be slim and sadly doctors expect her now not to live past her 10th birthday.

Devastated by this news, Emmie's family made the decision to give Emmie the very best quality of life they possibly could, to make her comfortable, for her not to struggle in her own home and to future proof Emmie's needs.

Emmie's family approached Tree of Hope with the aim of making her life easier and although they don't know everything that she will need, they want to make sure they are prepared for anything. Accessing hydrotherapy is something that Emmie hugely benefits from as it helps with joint pain and allows her to move better, and they also want

to ensure that the garden is accessible so that she can play with her big brother, Adam, who she adores.

The Gizatullin family also need to future proof the home as it is likely that she will lose the use of her limbs and possibly sight, so the home will need to be adapted to allow her easy access to move freely around in the comfort of her own home!

Today Emmie is a happy, funny and sweet little girl. Mum Hannah told us: "She is very bossy and is always telling us what to do! She can't speak but she signs and is always singing. Emmie can't walk but she shuffles around and uses a speedy little wheelchair. She wears hearing aids and very strong glasses which she never takes off!"

“ Our greatest aim is for Emmie to be happy, that's all we want. We aim to enjoy every moment and if your child knows that you love them and you spend quality time with them, then that's the most important thing.”

We've honestly been blown away by the support we've received from Tree of Hope! I spoke to Georgina on the phone and that was it! It was so easy, and it did give me the confidence to go for it. **Hannah Gizatullin** ”



Watch Emmie's story here



Responding TO THE Pandemic & Acknowledging THE COST OF LIVING Crisis

We reported on the support we gave to family's throughout the pandemic and for many families, the after effects of the pandemic are still being felt with many services not having returned to pre-pandemic levels.

For George and his family, they still experience difficulties in getting the support they need.

Anita, George's Mum told us:

A lot of our support unfortunately disappeared in the pandemic. We didn't have the grandparents around, we didn't see any of our family, the after-school support clubs disappeared, the bespoke support for George went, the overnight respite stopped too... and that really highlighted the importance of support for us.

Even now, we're struggling to get back all of the support we had before and that can have a real impact on your mental health."

Tree of Hope have supported families, whose entire fundraising aims have been centred around the lack of support received by healthcare centres and services. Since 2020, we helped Eddie's family fundraise for equipment and therapies that could be done at home, due to the lack of support during the pandemic.



Eddie

Eddie's mum, Linsey said:

Our children are missing out on services that they should have access to. What's frustrating is, there's no time frame or plan in place as to when the healthcare providers are getting things in order due to the NHS being so overwhelmed.



George and his brother

These are just a few examples out of the hundreds we have supported in many other ways. The cost of living crisis is upon us and this is only heightened for our family's who rely on power and central heating to keep their children safe so keeping up our support services to aid their fundraising campaigns, to help pay for interventions and vital equipment pieces, has never been more crucial.

Moving forward

The need for families to keep their campaigns going has been and will continue to be challenging with the restrictions; but we have to be thankful for the opportunities that the digital world provides. We have been able to continue our marketing through social media and CRM, to let families know we are still providing our support in a digital dynamic, as whilst fundraising events in communities have seen such a huge fall, there are still opportunities out there for families to make use of - the campaigns we have been running, have provided some positive opportunities and have helped connect isolated families to their loved ones, friends and communities.

A notable example of this is our charity partnership with the Superhero Series, the UK's one and only disability sports series for anyone with an illness, disability or additional needs. Following on from 2020 when all of their events went virtual, the Superhero Series continues to offer virtual races as well as those in person. We have benefitted from this by being able to offer our families two different options, which has been gratefully received by those who are unable to attend in-person, and those who continue to shield.

We are also pleased to be able to resume conducting family visits across the UK. Whilst we continue to offer virtual meetings via Zoom to those who, for one reason or another, would prefer to discuss their fundraising plans online, we are pleased to be able to offer visits to the family's home or a nearby cafe or restaurant, to discuss their child's fundraising campaign with our dedicated Family Support Officers, who are there to help navigate any challenges that families might be struggling with. With the addition of our new Family Support Officer based in Manchester, we have been able to expand and extend our family visit offerings more regularly to those living in the North of England. Tree of Hope having been able to expand to the North, has had a brilliant response from both families and suppliers alike. We look forward to developing this role and all it will bring throughout 2023.

PR support is a valuable tool we continue to offer to our families as well to get help get their campaigns exposure both in their local areas and also in national publications which also helps to spread stories of positivity which has been welcomed, especially at the moment.

Poppy & her family completed their At Home Superhero Series at Pen Y Fan!



Trusts and Foundations

We continue to be forever grateful to our community of Trust and Foundations, both to our long-term funders as well as the newer funds. It has been a pleasure to build our expertise in this crucial area who continue to show their belief in what we do and the difference we make.

This year, we have generated **£138,509** in funding thanks to lots of amazing partners whom we work with and a big part of this, is the time and dedication we put into building relationships with funders. Our relationship with Kent Community Foundation has gone from strength to strength over the last two years. Josephine McCartney their Chief Executive has a brilliant team working with her and delivers on many amazing projects across our home county.

Kent Community Foundation told us:

“ As a grant-maker, one of the key things for us is being able to demonstrate the impact of our funding to our fund-holders and donors. Tree of Hope have been a pleasure to work with over the past two years, delivering detailed feedback on how our funding has made meaningful and life-changing impact on local children and their families.”

The Lawson Trust told us:

“ The Lawson Trust has always been a keen supporter of charities that take care of children and young people with chronic illnesses and long-term health conditions. The trustees particularly like the work of Tree of Hope with its mission to support families to raise funds for their children who require specialist care and equipment, as they believe that all children should be allowed to live their lives to the fullest.”



Thea



Transformational growth takes time, dedicated support, and belief that what we're doing is worthwhile, and we have many organisations playing a major role in believing in our aspirations.

The Henhurst Trust have been regular supporters for several years now.

The Henhurst Trust told us:

“ I was thinking as I read your newsletter, of the enormous growth in your charity since I first got to know of you - it is truly amazing.”

The Rooney Foundation have pledged to support a key part of this transformational growth for 3 years, funding our first Remote Family Support Officer based and working to support families in the North of England and Scotland. Paul and Claire Rooney relocated to Scotland in recent years so were particularly driven by our expansion including building on network supplier and funders to increase our brand awareness, as well as helping us to improve our technological resources to increase our awareness to help propel our growth. Paul and Claire Rooney have always been most interested in children's charities. We're incredibly grateful to have the Rooney's share the same vision we have and the benefit our local officer is already bringing.

Paul and Claire Rooney said:

“ We realise that there are many other families who face challenges far greater than ours, and we recognise Tree of Hope's great work in enabling families to raise money that is so needed. We can see the value of the money we donate being of great benefit in the service facilitation Tree of Hope offer and we hope will be replicated several times over to empower more families to get the support they need.”

We could not provide our services that are in great need without the generous support of our trust, foundations corporate and community supporters which include but are not limited to the below, a huge thank you to all.

- 🌳 C M Keyser Charitable Trust
- 🌳 The Freddie Green and Family Charitable Foundation
- 🌳 The Tory Foundation

- 🌳 The Alchemy Foundation
- 🌳 The Lawson Endowment via KCF
- 🌳 The Rooney Family Foundation Fund via KCF

- 🌳 The Trysil Trust
- 🌳 The Dixie Rose Findlay Charitable Trust
- 🌳 Sir Donald and Lady Edna Wilson Charitable Trust
- 🌳 The Grace Trust

- 🌳 The Baily Thomas Charitable Fund
- 🌳 The Whitehead Monchton Charitable Foundation
- 🌳 The Colyer-Fergusson Charitable Trust
- 🌳 Hospital Saturday Fund
- 🌳 Charles Jacob Charitable Trust

OUR Corporate SUPPORTERS

Our loyal supporters

We are grateful to our committed community of Corporate Supporters, who join us year after year in enabling us to bring lasting change to hundreds of families who need our support. Transformational change takes time, commitment and is helped hugely through the sponsorship and generous pledges we receive, and our Corporate and Community supporters play a major part in helping Tree of Hope achieve our long-term goal of reaching many more families across the UK to help us bridge the funding gap.

One of our long-term supporters Ricky from Supershine Cleaning told us:

Tree of Hope is a brilliant charity which helps families raise much needed funds for sick and disabled children. Now I have my own children, Penelope, 6, and Jude, 4, I've come to realise that we take a lot of things for granted. For some families, things are a lot more difficult and to me it made sense to raise funds for a children's charity like Tree of Hope, to help them help make life easier.



Event Sponsorship

This year we have received event sponsorship from over 15 corporates and welcomed many of these to take part in our events themselves, bringing teams, new supporters, and interest to the organisation.

The events which benefitted from corporate sponsorships were our two Golf Days, as well as the Tree of Hope Summer Fair in the grounds of Tonbridge Castle, and finally for the Carols at Christmas event at St Augustine's Chapel at Tonbridge School.

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

Challenge events

Since the pandemic we have seen an increased interest across Challenge Events this year and our corporate supporters have been a great support to us in this way as well. A few examples of challenge events undertaken by our wonderful corporate supporters include a 100-mile cycle for Ride London, undertaken by one of our trustees and his colleagues, as well as the 25k challenge taken on by the



team of Consortium, More than Marketing and also the East Sussex Dragon Boat Race, where Rob Young from Infinity Group took his team who all competed!

over the years and diversifying our sources of funding to help build Tree of Hope's financial resilience.

Rob told us:

We had a brilliant day & we chose to support Tree of Hope as it's a charity close to our hearts."




We want to say a heartfelt thank you to all of Corporate Supporters who have supported us this year and contributing to our great mission and journey, in whatever they have chosen to work with us. We look forward to seeing what 2023 will bring us to help us continue the work that is so vital to so many families across the UK.

Fundraising future

The future for fundraising is uncertain with so many factors impacting individuals. Our response has been to continue building and harnessing the great relationships we have built



We look forward to building on our challenge events more across 2023/2024 to include:

-  Dragon Boat Races
-  Ride London
-  Ultra Challenges

THANK YOU!

Hospitals AND Treatment Centres WHERE WE HAVE HELPED Children THIS YEAR

THE Care Centres WE WORK WITH & OUR Impact REPORT

Having access to specialist equipment can often be life-changing for children with a disability or mobility difficulties, but with such high price tags, the NHS cannot always fund such transformational equipment, so this is where Tree of Hope is vital. We assist families in their fundraising missions for all sorts of equipment which can help children thrive and reach their full potential. In 2022/2023 our charity has been able to change lives with the following expenditure:



George and his family

c£202,000
bought over 160 pieces of specialist equipment
including orthotics, assistive technology for communication, car adaptations to make vehicles wheelchair accessible, specialist wheelchairs, hot tubs to provide hydrotherapy at home during lockdown, Innowalks, specialist play and sensory equipment.

c£392,000
was spent on specialist therapies
and support including physiotherapy and rehabilitation, speech and language therapy, occupational therapy, hydrotherapy and music therapy

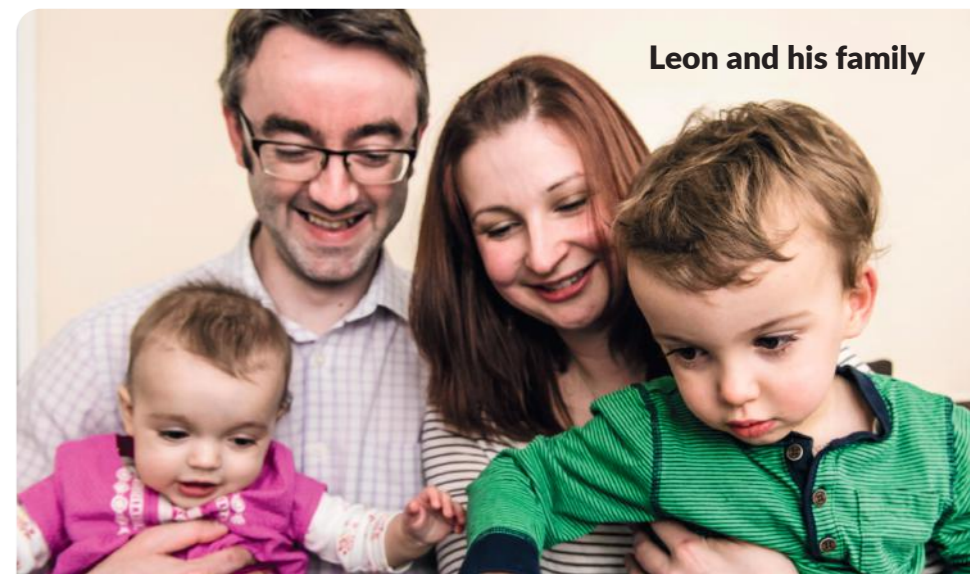
c£42,000
was used to support home adaptations
including creating safe gardens and outdoor spaces for children with mobility / sensory / learning difficulty issues, making homes accessible for those in wheelchairs and with physical disabilities including adapting bathrooms and bedrooms to give children access and comfort when at home, and installing stairlifts.

c£24,000
was used to support Autism Therapies
Children with Autism can benefit from therapies which are specifically targeted at helping their individual challenges

c£558,000
was spent on operations
Including SDR surgery for children with Cerebral Palsy to reduce pain and spasticity and increase their independence

c£197,000
was spent on the additional family living expenses
occurred when a child is in hospital or having specialist treatment in a location not near home, allowing a parent to stay with their child with less financial pressure at home

c£21,000
was used for Autism Assistance Dogs
This can include the training and the purchase of a dog to suit the needs of the child



Leon and his family

OUR EDI COMMITMENT

Building on our commitment to Equality, Diversity and Inclusion

We recognise that equality, diversity and inclusion (EDI) is not only essential to building an inclusive workforce, but it is also at the heart of Tree of Hope's charitable objective to promote and deliver equality of access to our services for disabled and other vulnerable children and young people within the community who need our help. Not only are there moral and social reasons for promoting equality of opportunity, it is in the best interests of Tree of Hope to recruit and develop the best people for their jobs from as wide and diverse a pool of talent as possible.

Our EDI strategic plan

We want to ensure that EDI is embedded into everything we do and so we are currently working to build a clear,

action-led EDI strategic plan. Over the past year, we have celebrated a variety of religious or cultural celebrations over our social media pages and acknowledged with our family's. This has included Diwali, Chinese New Year, Hannukah and Ramadan. Traditionally, celebrations such as Easter and Christmas provide many fundraising opportunities for families, but there are many more religious holidays that have an equal importance, which the data we have started to gather in the last 12 months tells us.

What the future brings

We look forward to building on our EDI practices and using the data we have collected to it's fullest potential so we can use this to better target our fundraising support and increase our support to more families from diverse backgrounds.



Tree of Hope

Transforming the health of sick and disabled children

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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



REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Status	The organisation is a charitable company limited by guarantee, incorporated on 20 August 2012. The corporation is registered as a charity in England, Wales and Scotland.
Governing Document	The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under these Articles of Association.
Company Number	08184807
Charity Number	1149254 (England) SC042611 (Scotland)
Registered Office	61/63 Camden Road Tunbridge Wells TN1 2QE
Trustees	Kevin Werry – Chairman Alex Noble – Deputy Chairman Pip Lightbody – term of office ended 15 October 2021 Duncan Mason Robert Lay Charlotte Eberlein Sean Thompson Laura Smith Beth Dunmall
Principal Staff	Gill Gibb- Chief Executive Officer
Bankers	Metro Bank, 4 Calverley Road, Royal Tunbridge Wells, TN1 2TB CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
Investment Managers	CCLA – COIF Charity Funds, 85 Queen Victoria Street, London, EC4V 4ET
Auditors	Haysmacintyre LLP Chartered Accountants and Registered Auditors 10 Queen Street Place London EC4R 1AG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

Pay of Senior Staff

The trustees consider the board of trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 2 and 18 to the accounts.

The pay of the Chief Executive and all staff are reviewed annually and normally increased in accordance with average earnings to reflect a cost-of-living adjustment. In view of the nature of the charity, the Trustees benchmark against pay levels in other charities. The remuneration benchmark is the mid-point of the range paid for similar roles in similar charities and sizes. A 5% increase was awarded to staff on 1st October 2022, in recognition of excellent work and the impact of inflation and the severe cost of living crisis. In addition the charity pay for the staff to have membership of the Hospital Saturday Fund which is a family health plan and terms and conditions were improved resulting in better sickness pay and improved holiday entitlement.

The Trustees

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

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

organisation.

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

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

No Trustee had any beneficial interest in any contract with the charity during the period, as indicated by an annual review of the Tree of Hope business interests register. No Trustee has exceeded a nine year term and Trustees have a job description and we review our skills make up when a Trustee vacancy arises or every 18 months.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2022 was 8.

Decision-making

The Tree of Hope Board met 4 times during this financial year.

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

Questions arising at Board meetings are decided by a majority of votes if agreement cannot be reached. In the case of equal votes, the Chair has a second or casting vote. Any changes to the Articles of Association must also be agreed by Trustees.

Risk statement

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

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

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

The strategic plan, which is reviewed annually, includes tactics to mitigate these risks, particularly in broadening the charity's funding base. The reserves policy outlined below is intended to protect the charity from fluctuations in income or the short-term reduction of unrestricted funding. Due to the continued desire of the Trustees to reduce ongoing liabilities reserves remain below targeted levels and we will continue to focus upon continued reduction of our liabilities whilst ensuring we have some reserves in case of further unforeseen events.

Governance

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

There were 15 fundraising complaints during this year all relating to clothing collections undertaken by our partners SOS Clothing. There are no open complaints, and all have been dealt with to the satisfaction of the regulator. The charity has been complying with all guidelines around clothing collections as laid down by the regulator.

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

necessary when children are worked with directly.

Public benefit

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

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

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

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

Objects of charity

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

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

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

Parental choice is key here - we ensure parents ask the right questions to help guide them to the best solution for their child - ultimately the parent makes the decision regarding the best treatment available on advice from many sources. We work with many other charities to ensure the best advice is available to our families and favour a collaborative approach to ensure our families get the information they need. We give special thanks to the following charities for their assistance in 2021/2022:

- The UK Stem Cell Foundation
- Action for ME
- Caudwell Children
- PANS PANDAS
- Supporting Paws
- The Family Fund
- Research Autism
- Muscular Dystrophy UK
- My AFK
- Whizz-Kidz
- Harry's HATS

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

Where Tree of Hope is unique is the well-established fundraising infrastructure and support mechanism around the marketing and communication of individual campaigns that allows families to quickly establish their fundraising story and start to receive donations. Families have the peace of mind that their funds are being managed by a well-established charity in accordance with Charity Commission guidelines and know they can contact the team to discuss their campaign and get support, encouragement and guidance. Donors have the reassurance that their donations will be used appropriately and within the guidelines set by the fundraising regulator unlike unregulated crowdfunding campaigns established by individuals that are not subject to the same checks.

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

Aims, activities and impact during the period

The year ended September 2022 saw total funds raised of £1.6m.

Our website was regularly reviewed during the year and changes made to ensure information and support was easier to locate and understand. We also continue with a web-chat service to interact with those visiting our site to provide immediate help and support should it be required.

Activity around social media continued to be developed throughout this financial year, with Tree of Hope fully utilising its Google ad-words grant to ensure that families and supporters were guided towards our site more easily. A new social media agency was appointed in this financial year and we are thrilled with the progress made with them to date.

Our use and interaction with Facebook and Twitter continues to improve and our Instagram usage continues to help show our work and impact. We continued to develop our PR and media activity and provide support for families when interacting with written or spoken media including TV and radio interview support.

Our safeguarding policies have been reviewed by an independent advisor and appear on our website covering staff, volunteers and suppliers. All staff have received updated safeguarding training and key staff have undertaken in-depth training both in-house and via the Kent Safeguarding Children Board. Safeguarding issues have been reviewed and considered and resolved without escalation to the Board of Trustees but were noted by the Board at the relevant meeting. The Board of Trustees receive training on safeguarding every 18 months and this

occurred in November 2022. All Trustees have confirmed they have read updated Charity Commission guidelines on Safeguarding and confirm there have been no notifiable incidents.

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

Investment balances decreased from £2,608,997 in 2021 to £2,522,991 in 2022. This was disappointing but understandable given the turmoil in the markets caused by the cost of living crisis, the war in Ukraine and the mini-budget in September, the ramifications of which were at a peak at the end of September coinciding with our year end.

We finished the financial year with all commercial property rented out and no voids.

Our long-term objective remains to retain these commercial properties to generate income that goes straight to our cause and ideally to find tenants that are sympathetic to our charitable objects or offer services that our families find beneficial alongside maximising the return on these properties to benefit the charity.

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

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

The charity asks for a 7.5% contribution from all donations

and fundraises for unrestricted funds to cover core costs. This compares favourably with other organisations who help families fund treatments and the Trustees are happy this represents excellent value for money. Currently grants are not available, but the Trustees hope to be in a position to offer these to families in need in the future.

Helping Families to Fundraise for Treatments

Tree of Hope has enabled 1000s of children over its almost 30 year history with an extensive array of conditions, many extremely rare, to obtain the additional help that they have needed.

We have helped almost 600 families in this financial year with their fundraising efforts and much more, with almost 400 actively fundraising during this period, with those not actively fundraising still having current plans for their designated funds in the foreseeable future. Tree of Hope maintains regular contact with families over their plans and closes campaigns that have come to their end for various reasons.

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

- Assisting with the creation of a Tree of Hope online fundraising campaign via Just Giving, our fundraising partner, managing all off-line donations via cash and cheques and making GiftAid reclamations where appropriate.
- Making fundraising tools and advice available to parents.
- Assisting with PR support and advice, speaking to the media on behalf of families and gaining exposure for campaigns and the work of Tree of Hope generally to raise awareness.
- Ensuring staff are available on the telephone to listen and offer support wherever possible
- Enabling each campaign to claim gift-aid because it is part of a registered charity, Tree of Hope.
- Putting families in touch with each other for moral support.
- Giving greater exposure to individual campaigns nationally through their association with a well-recognised brand.
- Liaising with Trusts and Foundations to obtain grants for families that meet their particular grant-making criteria.
- Managing funds and paying invoices, giving real certainty to donors that funds are being used for

the purposes intended and complying with charity commission guidelines and fundraising best practice.

- Publication of quarterly newsletters that provide case studies, ideas and support for all families. This is mailed out to all our actively fundraising families.

Medical conditions we have helped families with include:

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

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

Our Medical Sub-Committee reviews historical cases looking at outcomes and impacts of treatments longer term as well as reviewing new procedures and illnesses being presented to our charity to review their safety and appropriateness. We take advice from members of the committee which includes medically trained attendees and researchers as well as views, opinions and help from expert charities in particular areas. This committee meets 3 times a year.

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

- Portland Hospital
- Leeds General Hospital
- Great Ormond Street Hospital
- Alder Hey Hospital
- Bristol Hospital
- Children's Neuro Physio
- London Orthotics Company
- The Peto Institute
- SDR Wales
- SDR Progression

- The Freddie Farmer Foundation
- Centrobed
- Theraposture
- The Movement Centre
- Neurokinex Kids
- Future Health Biobank
- HKD Solutions
- NAPA
- London Orthotics Company
- Smartbox
- The Footsteps Centre
- Kids Physio Work
- Quest 88
- Hobbs Rehabilitation

Tree of Hope have worked with the Jack O'Donnell Foundation to identify families who meet their grant-making criteria. There were 11 grants awarded to Tree of Hope family campaigns which amounted to £10,870.

In 2021/2022 our charity has been able to change lives with the following expenditure:

£201,834 bought over 160 pieces of specialist equipment, including orthotics, assistive technology for communication, car adaptations to make vehicles wheelchair accessible, specialist wheelchairs, hot tubs to provide hydrotherapy at home during lockdown, Innowalks, specialist play and sensory equipment

£319,199 was spent on specialist therapies and support including physiotherapy and rehabilitation, speech and language therapy, occupational therapy, hydrotherapy and music therapy

£45,198 was used to support home adaptations including creating safe gardens and outdoor spaces for children with mobility / sensory / learning difficulty issues, making homes accessible for those in wheelchairs and with physical disabilities including adapting bathrooms and bedrooms to give children access and comfort when at home, and installing stairlifts.

£24,390 was used to support Autism Therapies

£557,691 was spent on operations including SDR surgery for children with Cerebral Palsy to reduce pain and spasticity and increase their independence

£21,120 was used for Assistance Dogs

£197,055 was spent on the additional family living expenses occurred when a child is in hospital or having specialist treatment in a location not near home, allowing a parent to stay with their child with less financial pressure at home.

Having access to specialist equipment can often be life-changing for children with a disability or mobility difficulties, but with such high price tags, the NHS cannot always fund such transformational equipment, so this is where Tree of Hope is vital. We assist families in their fundraising missions for all sorts of equipment which can help children thrive and reach their full potential and Mikhail is a great example of this.

Mikhail, who lives in Leicester, is a surviving identical twin. He is now 11 years old and has severe quadraplegia Cerebral Palsy (CP), Global Developmental Delay and cortical vision impairment. His twin brother Zakariyah died in utero. Mikhail fought against all odds to survive twin to twin transfusion. He needs 24 hours care, is a wheelchair user and is dependent on adults for all his needs.

To improve his prognosis Mikhail needs consistent and continuous therapy to turn his life around, specialised equipment and therapies that the NHS cannot provide, to protect his body shape from deteriorating further and to avoid surgery on his hip and spine. Mikhail was also born with both right and left hemispheres globally injured. Brain plasticity, also known as neuroplasticity, is a term that refers to the brain's ability to change and adapt as a result of experience. The brain can find new pathways to learn, and there are many treatments that can help his brain change itself and improve his quality of life. Mikhail's parents are constantly looking into new and innovative equipment and treatments to help treat his deteriorating condition.

In the past 4 years Tree of Hope have supported Mikhail's family to fundraise and spend over £15,000 on his therapy and treatments to help improve his quality of life and maximise his potential as he continues to deny the poor prognosis he was given. We continued to support Mikhail in 2022.

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

- C M Keyser Charitable Trust £200
- The Freddie Green and Family Charitable Foundation £1840

- The Tory Foundation £250, and second donation of £500
- The Alchemy Foundation £500
- The Lawson Endowment via KCF £5719
- The Rooney Family Foundation Fund via KCF £65,000
- The Trysil Trust £20,000 and second donation of £10,000
- The Dixie Rose Findlay Charitable Trust £2,500
- Sir Donald and Lady Edna Wilson Charitable Trust £1,000
- The Grace Trust £1,500
- The Whitehead Monckton Charitable Foundation £1,000
- The Baily Thomas Charitable Fund £12,000
- The Colyer-Fergusson Charitable Trust £5,000
- Hospital Saturday Fund £1,000
- Charles Jacob Charitable Trust £500

We thank each and every Trust and Foundation for their generous support and belief in what we do and the difference we make.

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

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

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

OUR STRATEGIC PLANS

Broad Strategic Overview

We will continue to support families to ensure positive impact and outcomes for children and young people and their families by:

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

We will achieve this by:

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

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

GOVERNANCE, POLICY AND LEADERSHIP

Outcomes to financial year end 2021/22:

- Fully inducted new Trustees.
- Ensured the report and accounts adhere to the Charity Commission's Governance Code and all new SORP and COVID-19 requirements for reporting.
- Ensured the new COVID-19 Fundraising Regulator changes are adhered to throughout the duration of the pandemic.
- Ensured the Trustees and staff safeguarding refresher training is undertaken.

Outcomes to financial year end 2022/23:

- Ensure staff and Trustee safeguarding training is undertaken when appropriate.
- Review one section of the Governance Code at every Board meeting.
- Plan and hold a strategy awayday in September 2023.
- Revise format of Report & Accounts to better show impact and successes and adherence to governance

code, ensuring it is more accessible.

FAMILY SUPPORT

Outcomes to financial year end 2021/22:

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

Outcomes to financial year end 2022/23:

These outcomes should be read in conjunction with the marketing strategy 2021/22 below.

- Continue to use every tool available to increase and boost the family's income as much as possible, striving to reach £1.6m which is a real stretch this year but considers the increased capacity in the Families team funded by the Rooney Foundation.

MARKETING

Outcomes to financial year end 2021/22:

- Developed infographics, case studies and testimonials for use in all social media and marketing and fundraising materials.
- Continued with planned, monthly social media activity, reviewing effectiveness quarterly, alongside any social media campaigns and effectiveness of any boosts and monitor target for shares, likes and retweets on a monthly basis and alter activity and copy accordingly to maximise our reach. Appointed a new social media agency
- Used email marketing to keep families up to date.
- Continued to support families through the use of PR to maximise publicity for their campaign.

Outcomes to financial year end 2022/23:

- Continue to build brand awareness and manage

working relationship with ZC to maximise organic social media presence as much as possible with paid where appropriate.

- Maximise and challenge MCM on SEO as much as possible to optimise website. We could look at starting the blogging and move this forward from last year?
- Families team to attend 10 exhibitions to help develop brand awareness and leads
- Continue to develop the use of CIVI and to make sure we get the most from it as possible in terms of capturing data that we can use to marketing our service offering to.
- Subject to the agreement of the Rooney Foundation, tender for and develop a new website with better user-friendly interface and calendly functionality.

FUNDRAISING

Outcomes to financial year end 2021/22:

- 2022 is Tree of Hope's 30th anniversary year and we have a series of events that remained flexible in delivery due to the ongoing Covid uncertainty.
- Challenge events continued and were either done individually or via mass participation depending on ongoing Covid restrictions.
- Individual donors continued to be recruited, thanked and stewarded on a ongoing basis, meeting all GDPR requirements.
- We continued to work with schools, local community groups and networking groups to develop supporters and advocates for our work.
- Our work with volunteers continued and we gave them meaningful projects to work on and complete that showed real impact. We particularly worked with young people to give them experience on a voluntary basis of working in the charity sector.
- We continued to work with all our corporate supporters and look to develop more ongoing relationships throughout our anniversary year.
- We continued to develop our relationships with Trusts and Foundations to grow our reach in 2022.

Outcomes to financial year end 2022/23:

- Put together a series of challenge event across the UK opportunities and sign ups.
- Deliver events for 2022/2023 to include: 2 x Golf Days (May and Sept), Summer Fair at the Castle (June), approach for Carols at Christmas at Tonbridge Chapel (or alternative), host a Networking in Kent (as part of

KCF funding).

- Continue to engage with informal networks, attend events at Sevenoaks Chamber, Sussex Chamber and Kent Invicta Chamber (where required).
- Working with Marketing to form a Friends of ToH opportunity. To be launched at Carols at Christmas 2022.
- To recruit more volunteers as event support – this will help us deliver more without the reliance of everyone on the team.
- To continue to work with schools and colleagues, to gain adoptions, fundraising and volunteers.
- To improve stewardship of our donors, challenge eventers – convert one off donors/fundraisers into regular supporters.
- To maintain a steady income from Trusts and Foundations of £60k per annum to 2022/23.

Funding our Charity for the Future

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

The contribution remains at 7.5% and is regularly reviewed.



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

Remember if you crowdfund no donation will be eligible for GiftAid.

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

FINANCIAL REVIEW

In the period to 30 September 2022 the charity had total income of £1,745,747. This comprised £1,597,701 from voluntary income including individual donations and grants from corporates and trusts. Further income was generated through investment property income and investments as well as grant funding for our charitable activities. Further information is provided in Notes 3 and 4 to the accounts.

Total expenditure was £ 1,921,967 with £ 1,810,238 being on charitable activities.

The charity made no gains on the commercial property investments. The charity made losses of £86,005 on investments. At 30 September 2022 the charity had total funds of £3,907,103 of which £1,698,162 were unrestricted and £2,208,941 restricted. The unrestricted funds comprise designated funds of £1,738,784, general funds of £52,598 and the Strategic Investment Fund of (£93,220). The charity has entered into a legal agreement by which they are able to loan from restricted funds to unrestricted funds on a temporary basis to cover the shortfall in unrestricted funds. It is proposed that the small remaining loan balance will be fully paid off when appropriate to do so. This loan is shown within the accounts as the Strategic Investment Fund.

Reserves policy

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

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

Trustees will review the level of reserves each year to ensure that they meet the objectives of this policy. This will be done at Finance Committee with recommendations made to the Board of Trustees.

1 Restricted Reserves

The trustee policy does not need to cover restricted reserves as they are defined by law:

- Restricted Reserves are funds which have been restricted by the donor for a particular purpose or project, and may only be spent in accordance with those restrictions. This includes both donations and income arising on these funds.

2 Strategic Investment Fund

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

3 Unrestricted Reserves and Free Reserves

The remaining reserves are Unrestricted Reserves and otherwise referred to as general funds. These are not publicly stated as being designated for any purpose but will appear in summary in the audited Balance Sheet of the Charity as set out below.

- Operating Reserves: held to protect the Charity's work from unforeseen falls in income or urgent unexpected expenditure (including any potential wind down), allowing an orderly response to the financial implications that might arise from these events. This is the minimum level of reserves the Charity should always carry to protect itself against unknown future risk and maintain long-term financial sustainability.

To manage risk, the Charity's policy is to hold funds sufficient to cover:

1. Six months operating expenditure, defined as core expenditure to include salaries, IT support, bank charges, telephony costs and fundraising costs; and
2. Any additional specific risks as be required by the Finance Committee or Trustees to reflect future financial uncertainties.

The unrestricted reserve requirement at the year-end is a) £170-£180k + b) £100k = £270-£280k.

Investment policy

This was last reviewed in June 2021 and Trustees agree it remains fit for purpose.

The charity's assets can be invested widely and should be diversified by asset class which may include cash, bonds, equities, property and any other asset that is deemed suitable by the charity.

- Tree of Hope seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the long-term reserves is to generate a return more than inflation (CPI). Capital

preservation is paramount. Currently units are held as accumulation units within CCLA so income generated is re-invested into the fund to raise the value of the investment.

- The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Should any property be sold consideration should be given to investing in distribution units so that rental yield can be replaced by interest or dividend income from the fund's investments.

Attitude to investment risk

- Tree of Hope is reliant on fund raising and donations for its activities.
- The key risk to the long-term reserves is inflation, and the assets should be invested to mitigate this risk over the long term. The trustees understand that this is likely to mean that investment will be concentrated in one or more actively managed multi asset common investment funds and that the capital value will fluctuate to a small degree.
- The short-term reserves are held to provide financial security and may be required at short notice. As such capital volatility cannot be tolerated and investment of these assets should be focused on minimising this.

The charity is expected to exist in perpetuity and investments should be managed to meet the investment objective and ensure this sustainability.

We regularly review the performance of these investments and will take advice from investment experts and our investment managers when needed. Trustees virtually met with CCLA to review the investment performance of CCLA during the financial year on several occasions and were satisfied with their approach and the performance to date given the tumultuous market conditions in 2022.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true

and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As Trustees we also confirm that we have made all necessary enquiries and taken such steps that we ought to, to ensure that we become aware of any relevant audit information and that we confirm that the charitable company's auditors have been made aware of such information.

On preparing this report, the Trustees have taken advantage of the small companies' exemption from preparing a strategic report.

Approved by the Trustees on 31 January 2023 and signed on their behalf by



Kevin Werry – Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TREE OF HOPE

We have audited the financial statements of Tree of Hope for the year-ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded

that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Annual Report has been prepared in accordance with

applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report (which incorporates the directors' report prepared for the purpose of company law).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 32, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to registered charities, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and other factors such as income tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to areas of improper revenue recognition and to manual accounting journals. Audit procedures performed by the engagement team included:

- Substantive testing to verify the inclusion of income in the correct accounting period and to test the recognition of year-end debtors in income;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing manual journals, in particularly

any unusual items; and

- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charity Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



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

31 January 2023

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

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Restricted Funds £	General and Designated Funds £	Strategic Re-investment Fund £	Total 2022 £	Total 2021 £
INCOME FROM:						
Donations & grants	3a	149,006	1,448,695	-	1,597,701	1,292,610
Other trading activities	3b	-	57,188	-	57,188	42,335
Fundraising activities	3c	-	14,847	-	14,847	22,118
Investments	4	76,011	-	-	76,011	94,090
TOTAL INCOME		225,017	1,520,730	-	1,745,747	1,451,153
EXPENDITURE ON:						
Costs of raising funds	5a	76,011	35,718	-	111,729	148,164
Charitable activities	5a	371,525	1,438,713	-	1,810,238	1,391,675
TOTAL EXPENDITURE		447,536	1,474,431	-	1,921,967	1,539,839
Net (expenditure)/income before investment gains/(losses)		(222,519)	46,299	-	(176,220)	(88,686)
Net gains on investment properties	11	-	-	-	-	185,000
Net (loss)/gains on investments	12	(86,005)	-	-	(86,005)	358,907
Net (expenditure)/income		(308,524)	46,299	-	(262,225)	455,221
Transfers	16	86,005	(86,005)	-	-	-
NET MOVEMENT IN FUNDS	16	(222,519)	(39,706)	-	(262,225)	455,221
Funds at brought forward		2,431,460	1,831,088	(93,220)	4,169,328	3,714,107
Funds carried forward	16	2,208,941	1,791,382	(93,220)	3,907,103	4,169,328

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

A full comparative Statement of Financial Activities is included in Note 19.

General Funds, Designated Funds and the Strategic Reinvestment Funds represent the unrestricted funds of the charity.

The notes on pages 38 to 46 form part of these accounts

TREE OF HOPE

Company No. 08184807

BALANCE SHEET

AT 30 SEPTEMBER 2022

	Notes	30 September 2022 £	30 September 2021 £
FIXED ASSETS			
Tangible assets	10	9,522	-
Investment properties	11	1,395,000	1,395,000
Investments	12	2,522,992	2,608,997
		3,927,514	4,003,997
CURRENT ASSETS			
Debtors	13	45,567	61,529
Cash at bank and in hand		105,170	235,064
		150,737	296,593
CREDITORS: amounts falling due within one year	14	(171,148)	(131,262)
NET CURRENT (LIABILITIES)/ASSETS		(20,411)	165,331
NET ASSETS			
		3,907,103	4,169,328
FUNDS			
Unrestricted funds – General Funds	16	52,598	95,000
Unrestricted funds – Designated Funds	16	1,738,784	1,736,088
		1,791,382	1,831,088
Unrestricted funds – Strategic Reinvestment Fund	16	(93,220)	(93,220)
Restricted funds	16	2,208,941	2,431,460
TOTAL FUNDS		3,907,103	4,169,328

The financial statements were approved and authorised for issue by the Trustees on 31 January 2023 and were signed on their behalf by:



Kevin Werry - Chair
Director

The notes on pages 38 to 46 form part of these accounts.

TREE OF HOPE

CASH FLOW STATEMENT

AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Net cash (used in)/provided by operating activities	17	(204,001)	(125,304)
Cash flows from investing activities			
Investment income		76,011	94,090
Purchase of tangible fixed assets		(11,426)	-
Cash provided by investing activities		64,585	94,090
Cash flows from investing activities			
New finance lease creditor		11,426	-
Repayment of finance lease creditor		(1,904)	-
Cash provided by investing activities		9,522	-
(Decrease)/increase in cash and cash equivalents in the year		(129,894)	(31,214)
Cash and cash equivalents at the beginning of the year		235,064	266,278
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		105,170	235,064

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

The notes on pages 38 to 46 form part of these accounts.

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

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tree of Hope meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern

In the year to 30 September 2022, the charity made a surplus before transfers of £9,810 on its unrestricted funds, and had a year-end cash balance of £105,170. An investment of £93,220 had also been made from restricted to unrestricted funds and further details are shown in note 16. Note 15 to the accounts illustrates the composition of the assets held in each fund and it is noted that a proportion of the restricted funds are held in illiquid assets. The accounts have been prepared on a going concern basis which the Trustees believe to be appropriate for the following reasons. The Charity has investments of £2,522,992 which it can liquidate if required. Forecast unrestricted income and expenditure and cash flow information for the period to September 2032 has been prepared and considered by the Trustees. On the basis of the forecasts, the Trustees consider that the Charity will be able to meet its debts as they fall due and repay the investment made to unrestricted funds over no longer than this period and that there is no material uncertainty which could cast doubt on the ability of the Charity to continue as a going concern.

Critical accounting judgements and estimates

In preparing these financial statements, the trustees have

made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The valuation of the charity's investment properties were revalued in the year on the basis of external professional advice.

b) Subsidiary undertaking

Tree of Hope had one subsidiary undertaking, Tree of Hope Trading Limited which was dissolved in the year.

c) Income

Voluntary income, investment income and interest on deposits are dealt with on a receivable basis. All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Income received under the Coronavirus Job Retention Scheme is accounted for in the period in which the associated salary payments are made to furloughed staff.

d) Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Costs of generating funds: Includes costs associated with activities which are directly involved in generating income.

Charitable activities: Includes payment of grants to programmes and support costs apportioned as shown in Note 5a.

Grants applications are paid in accordance with approval by senior management.

Support costs: Includes costs associated with the day to day management of the charity. These costs cannot be directly associated to a particular activity of the business and accordingly are apportioned on the basis of time spent and shown in Note 5a. Governance costs, which include those costs associated with the governance of the charity, are included as a component of support costs.

Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. Depreciation is charged on a straight line basis, with the following expected useful life:

Freehold property	50 years
Freehold building improvements	10 years
Furniture, fixtures and fittings	5 years
Computer equipment	5 years

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate that their recoverable value may be less than their carrying value.

f) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value

g) Investments

Investments are included in the Financial Statements at market value and associated unrealised gains and losses are shown in the Statement of Financial Activities. Realised gains are calculated by reference to disposal proceeds minus either the cost of the investment acquired in the year or prior year-end market value, and are separately disclosed in the Statement of Financial Activities. All income from investments is shown on an accrued basis and used for the furtherance of the charity's work. In line with the requirements of FRS 102, investments are held at bid price.

h) Investment Properties

The Investment Properties in accordance with the SORP are held at market value as deemed reasonable by the trustees. No depreciation is charged and movements in valuation are taken to the Statement of Financial Activities. Valuations are conducted as and when deemed appropriate by the trustees. As explained in note 11, there is one property which is currently being used by the charity as a functional fixed asset having been previously let to a commercial tenant. The property continues to be shown as an investment property on the basis of the long term rationale for owning the property.

i) Foreign Currencies

Monetary assets and liabilities demonstrated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

j) Stocks

Stock is valued at the lower of cost and net realisable value. Cost is determined principally on the first in first out basis. Net realisable value is the expected price at which stock can be realised.

k) Debtors

Trade and other debtors are recognised at the settlement

amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be

measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due

n) Lease Agreements

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

o) Company information

Tree of Hope is a company limited by guarantee, registered in England and Wales, and a charity registered in England and Wales and in Scotland. Its registered address is: 61-63 Camden Road, Tunbridge Wells, Kent TN1 2QE

2. NET EXPENDITURE

	2022 £	2021 £
This is stated after charging/crediting:		
Depreciation	1,904	1,241
Auditors' remuneration (inclusive of VAT):		
Audit	13,949	12,975
Other services	4,035	4,370

Trustees' remuneration and reimbursed expenses

3. INCOME

	2022 £	2021 £
a) Donations and grants		
Campaign donations	1,250,470	923,620
Contribution from campaigns to Tree of Hope	105,999	72,791
Donations directly received by Tree of Hope	190,461	287,987
Grant funding from the Rooney Foundation Fund	48,750	-
Coronavirus Job Retention Scheme	-	2,969
Kickstart Scheme	2,021	5,243
	<u>1,597,701</u>	<u>1,292,610</u>
b) Other trading activities		
Profit share from sale of goods and services	57,188	42,335
c) Income from fundraising activities		
Other income	15,847	22,118

All income was derived in the UK.

4. INVESTMENT INCOME

	2022 £	2021 £
Bank interest	178	375
Rental income from investment properties	75,833	93,715
	<u>76,011</u>	<u>94,090</u>

5a. EXPENDITURE

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

5b. EXPENDITURE - 2021

	Direct & Directly Allocated Costs £	Support Costs (note 6) £	Total 2022 £
Costs of raising funds	140,608	7,556	148,164
Charitable activities	1,266,114	125,561	1,391,675
	<u>1,406,722</u>	<u>133,117</u>	<u>1,539,839</u>

6a. SUPPORT COSTS

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

6b. SUPPORT COSTS - 2021

	Costs of raising funds £	Charitable Activities £	Total 2022 £
Finance and administration	4,080	36,704	40,784
Premises and equipment	3,184	28,671	31,855
Training and courses	168	1,512	1,680
Depreciation	124	1,117	1,241
Governance costs	-	57,557	57,557
	<u>7,556</u>	<u>125,561</u>	<u>133,117</u>

7. CHARITABLE EXPENDITURE

During the period the charitable company paid grants in relation to the provision of medical surgery, treatment, therapies and equipment. These grants were provided to the families of children for medical services, which would not otherwise have been available to those families. These expenses included the following:

7. CHARITABLE EXPENDITURE

	2022 £	2021 £
Children's medical costs	1,429,702	1,034,426
Rooney Project costs	36,489	-
Unrestricted salary costs	229,735	216,004
Marketing costs	10,469	15,684
Direct costs of charitable activities	1,706,395	1,266,114
Support costs (excluding governance costs)	52,730	68,004
Governance costs	51,113	57,557
	1,810,238	1,391,675

8. STAFF COSTS AND NUMBERS

	2022 £	2021 £
Staff costs were as follows:		
Salaries and wages	300,782	282,762
Social security costs	31,018	27,922
Pension costs	6,511	5,133
Redundancy and termination payments	-	1,074
	338,311	316,891

One employee earned in the band £60,000 - £70,000 in the year (2021: one).

The total remuneration of key management personnel in the year ended 30 September 2022 was £76,845 (2021: £75,257).

The average weekly number of employees during the year was as follows:	2022 Average	2022 FTE
Raising voluntary income	3	3
Charitable activities	6	4.5
Governance	1	1
	10	8.5

In 2021 there were an average of 8 employees (raising voluntary income: 3, charitable activities: 4, governance: 1)

9. TAXATION

The charity is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes

10. TANGIBLE FIXED ASSETS

Cost	Furniture Fixtures and Fittings £	Computer Equipment £	Total 2022 £
At 1 October 2021	34,274	7,413	41,687
Additions	-	11,426	11,426
At 30 September 2022	34,274	18,839	53,113
Depreciation			
At 1 October 2021	34,274	7,413	41,687

Charge for the year	-	1,904	1,904
At 30 September 2022	34,274	9,317	43,591
Net Book Value			
At 30 September 2022	-	9,522	9,522
At 30 September 2021	-	-	-

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

11. INVESTMENT PROPERTIES

Market value at 1 October 2021 and 30 September 2022

**Total
Funds
£**
1,395,000

In December 2017, the charity ceased utilising the premises at Camden Road, Tunbridge Wells, which had a net book value of £226,776. A decision was made to rent the premises on the external property market. Therefore, the asset was transferred from tangible fixed assets to investment properties at its net book value at that date and has subsequently been revalued. In the prior year, the property was valued at £250,000 by Mr D Barber MRIC of Bracketts, Chartered Surveyors. During the year, the charity has begun to use the property as a functional fixed asset on a short-term basis. Given the long-term intentions for the property, it continues to be shown as an investment property.

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

The trustees are satisfied that there is no material difference between the prior year valuations and the market value of the properties at 30 September 2022.

12. INVESTMENTS

Market value at 1 October 2021	2,608,997
Loss on revaluation in the year	(86,005)
Market value at 30 September 2022	2,522,992

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

13. DEBTORS

	2022 £	2021 £
Trade debtors	11,838	25,978
Other debtors	-	15,651
Prepayments	15,761	19,900
Accrued income	11,968	-
	45,567	61,529

14. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,716	7,643
Accruals and deferred income	45,771	28,703
Other creditors	112,661	94,916
	171,148	131,262

15a. NET ASSETS BY FUND

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2022 £
Fixed assets	-	9,522	-	-	9,522
Property	1,395,000	-	-	-	1,395,000
Other investments	726,599	43,428	1,752,965	-	2,522,992
Current assets	43,411	2,594	104,732	-	150,737
Current liabilities	(49,289)	(2,946)	(118,913)	-	(171,148)
Inter-fund loan	93,220	-	-	(93,220)	-
NET ASSETS	2,208,941	52,598	1,738,784	(93,220)	3,907,103

15b. NET ASSETS BY FUND - 2021

	Restricted Funds £	General Fund £	Designated Funds £	Strategic Reinvestment Fund £	Total 2021 £
Property	1,395,000	-	-	-	1,395,000
Other investments	887,029	89,339	1,632,629	-	2,608,997
Current assets	100,838	10,156	185,599	-	296,593
Current liabilities	(44,627)	(4,495)	(82,140)	-	(131,262)
Inter-fund loan	93,220	-	-	(93,220)	-
NET ASSETS	2,431,460	95,000	1,736,088	(93,220)	4,169,328

16a. MOVEMENT IN FUNDS

	At 1 Oct 2021 £	Income £	Expenditure £	Net gains and losses on investments £	Transfers £	At 30 Sept 2022 £
Unrestricted funds						
General funds	95,000	370,515	(426,912)	-	13,995	52,598
Strategic Reinvestment Fund	(93,220)	-	-	-	-	(93,220)
Designated funds						
Children's funds	1,636,088	1,150,215	(1,047,519)	-	-	1,738,784
Risk reserve	100,000	-	-	-	(100,000)	-
Restricted funds						
Children's funds	2,431,460	176,267	(411,047)	(86,005)	86,005	2,196,680
Rooney Fund	-	48,750	(36,489)	-	-	12,261
Total funds	4,169,328	1,745,747	(1,921,967)	(86,005)	-	3,907,103

16b. MOVEMENT IN FUNDS - 2021

	At 1 Oct 2020 £	Income £	Expenditure £	Net gains and losses on investments £	Transfers £	At 30 Sept 2021 £
Unrestricted funds						
General funds	59,507	448,762	(404,149)	-	(9,120)	95,000
Strategic Reinvestment Fund	(890,037)	-	-	-	796,817	(93,220)
Designated funds						
Children's funds	1,427,910	756,793	(569,339)	-	20,724	1,636,088
Risk reserve	100,000	-	-	-	-	100,000

Other (note 20)	231,605	-	-	-	(231,605)	-
Restricted funds						
Children's funds	2,785,122	245,598	(566,351)	543,907	(576,816)	2,431,460
Total funds	3,714,107	1,451,153	(1,539,839)	543,907	-	4,169,328

Strategic reinvestment fund

The charity has entered into a legal agreement by which they are able to loan from restricted funds to unrestricted funds on a temporary basis to cover the shortfall in unrestricted funds. It is proposed that the loan will be fully paid off by 30th September 2032. This is shown as the strategic reinvestment fund which is a component of unrestricted funding.

reflect the fall in value of restricted investments, with the remainder transferred to general funds.

Purpose of restricted funds

The children's funds are in relation to the provision of medical surgery, treatment, therapies and equipment for medical services, for the families of children, which would not otherwise have been available to those families.

Designated fund

From 1 October 2016, new appeals have been classified within the accounts as designated funds. This is on the basis that whilst the funds are earmarked for specific campaigns, they can be used for the general purposes of the Charity. Designated funds included an additional reserve of £100,000 over and above the funds which have been earmarked for specific children. This reflects that certain of the designated and restricted funds are held in investments and can be utilised in the event that the investments fall in value. This has been released in the year to

Additional restricted funds were received this year in relation to funding from the Rooney Foundation Fund in relation to a Regional Family Support Officer based in the north of England.

Transfers

Transfers represent the following:

- Payment of interest on the intra-fund loan
- Release of the risk reserve due to investment losses recorded in the year

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

	2022 £	2021 £
Net income/(expenditure) for the year	(262,225)	455,221
Add back depreciation charge	1,904	2,079
Deduct investment income shown in investing activities	(76,011)	(94,090)
Gain on investments	86,005	(543,907)
(Increase)/decrease in debtors	15,962	32,251
(Decrease)/increase in creditors	30,364	23,142
	(204,001)	(125,304)

18. RELATED PARTIES

Donations of £nil were received from Trustees' in the period (2021: £nil). There were no other related party transactions that require disclosure in either the current or the preceding year.

19. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds £	General and Designated Funds £	Strategic Reinvestment Fund £	Total 2021 £
INCOME FROM:					
Donations & grants	3a	151,508	1,141,102	-	1,292,610
Other trading activities	3b	-	42,335	-	42,335
Fundraising activities	3c	-	22,118	-	22,118
Investments	4	94,090	-	-	94,090
TOTAL INCOME		245,598	1,205,555	-	1,451,153
EXPENDITURE ON:					
Costs of raising funds	5a	94,090	54,074	-	148,164
Charitable activities	5a	472,261	919,414	-	1,391,675
TOTAL EXPENDITURE		566,351	973,488	-	1,539,839
Net (expenditure)/income before investment gains/(losses)		(320,753)	232,067	-	(88,686)
Net gains on investment properties	11	185,000	-	-	185,000
Net (loss)/gains on investments	12	358,907	-	-	358,907
Net income		223,154	232,067	-	455,221
Transfers	16	(576,816)	(220,001)	796,817	-
NET MOVEMENT IN FUNDS	16	(353,662)	12,066	796,817	455,221
Funds at brought forward		2,785,122	1,819,022	(890,037)	3,714,107
Funds carried forward	16	2,431,460	1,831,088	(93,220)	4,169,328