YOUTH CANCER TRUST (UK) LIMITED

England & Wales · Charity number 1064736

Details

Other names	YOUTH CANCER TRUST
Status	Registered
Legal form	Charitable company
Company number	03436893
Registered	1997-10-07
Register	View on the Charity Commission register

Contact

Address	The Factory Peverell Avenue East Poundbury Dorchester Dorset DT1 3WE
Phone	01305 584064
Email	admin@yct.org.uk
Website	www.youthcancertrust.org

Activities

Objects: To relieve sickness, reduce isolation and improve wellbeing for young people between the ages of fourteen and thirty, by the provision of secure online support and peer support activity holidays for periods of not more than one week for young people who are living in the United Kingdom and Ireland or are patients in hospitals in the United Kingdom and Ireland and who are suffering from any malignant disease, and where possible and desirable to provide accommodation for one spouse, sibling or companion of a similar age.

Activities: Youth Cancer Trust delivers two core services: therapeutic wellbeing holidays in Dorset and secure digital support. These services are available free of charge to young people aged 18 and over who were diagnosed with cancer before the age of 30, provided they reside in the UK or Irish Republic. For holiday stays, each young person may bring one friend or sibling at no additional cost.

Downloaded from opencharities.uk/ew/1064736

Classification

- **How:** Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** THE UNITED KINGDOM AND THE IRISH REPUBLIC
- Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£147,976	£280,317	-	-
2024-06-30	£238,959	£282,674	-	-
2023-06-30	£182,951	£302,874	-	-
2022-06-30	£101,939	£250,092	-	-
2021-06-30	£103,000	£221,000	-	-

Trustees

Name	Role	Appointed
DOCTOR TAMAS HICKISH	Chair	
ALEC RICHARD MCQUIN		
MARK HILLMAN		2012-04-26

Downloaded from opencharities.uk/ew/1064736

YOUTH CANCER TRUST (UK) LIMITED

England & Wales - Charity number 1064736

Accounts

Charity Registration No. 1064736 (England and Wales)

Charity Registration No. SC043065 (Scotland)

Company Registration No. 03436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

YOUTH CANCER TRUST (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. T Hickish Mr. A McQuin Mr. M Hillman
Secretary	Ms. G Hillman
Charity number (England and Wales)	1064736
Charity number (Scotland)	SC043065
Company number	03436893
Registered office	The Factory Poundbury Peverell Avenue East Dorchester United Kingdom DT1 3WE
Website address	www.youthcancertrust.org
Independent examiner	TC Group Waverley House 115-119 Holdenhurst Road Bournemouth Dorset BH8 8DY

YOUTH CANCER TRUST (UK) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6 - 7
Statement of financial activities	8
Statement of financial position	9 - 10
Notes to the financial statements	11 - 21

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Charitable Objectives
During the year, following consultation with beneficiaries and staff, the Trustees agreed to update the charity's charitable objectives to reflect operational experience and evolving need.

The revised charitable objectives are:
'To provide free therapeutic wellbeing holidays and secure online support services for individuals aged 18 and over who were diagnosed with cancer before age 30 and are either living with or beyond cancer. Eligible beneficiaries must be resident in the United Kingdom or Ireland or receiving treatment in hospitals within these countries. The charity aims to enhance physical and mental wellbeing by reducing isolation and providing empowering experiences through these services. Where appropriate, accommodation may be extended to one companion, such as a spouse, sibling, or person of similar age, to support the beneficiary's participation in the therapeutic holiday programme.'

This change was made for the following reasons:

- Uptake of residential holidays for beneficiaries under the age of 18 had been consistently low.
- Supporting younger beneficiaries required a higher level of staffing and safeguarding oversight, which was no longer financially sustainable at that time.

Services Provided

Youth Cancer Trust delivers its charitable activities through:

- Residential holidays providing accommodation, meals and therapeutic activities.
- Digital and online peer-support services delivered via the Realshare platform.
- Moderated social networking through private Facebook and Instagram groups.

Residential holidays are hosted at Manor Farm Barn and Churn Cottage in Dewlish, Dorset. Activities include horse therapy and arts and crafts, alongside opportunities for rest and relaxation. All activities are optional, allowing beneficiaries to recharge in a safe and supportive environment.

The Trust's digital services, hosted through Realshare and private social media groups, provide safe spaces for young people to share experiences, access support groups and participate in online activities. Realshare is owned and moderated by Youth Cancer Trust to ensure appropriate safeguarding and security. Social media channels are actively monitored and used as a tool to provide ongoing engagement and peer support.

At the heart of Youth Cancer Trust is its core value of **'empowerment'** - equipping young people with the confidence, resilience and connections needed to navigate life during and after cancer.

Achievements and performance

Residential and Online Support

During the financial year ending 30 June 2025, Youth Cancer Trust continued to operate its residential holiday programme and provide year-round online support through the Realshare platform and private Facebook groups.

Key achievements during the year included:

- Supporting over **260** young people through online platforms.
- Delivering a programme of digital activities including:
    - Weekly quiz nights, yoga, cookery sessions, arts and crafts, bingo, raffles and facilitated peer discussion groups.
    - Signposting to external services covering employment, finance, shielding, mental health and general wellbeing.

Residential holidays and digital services were delivered by Youth Cancer Trust staff, supported by a dedicated network of Youth Cancer Trust Ambassadors who provide invaluable peer support. The Trustees extend their sincere thanks to all staff and volunteers for their commitment and professionalism.

Outreach and Awareness

During the year the charity continued to raise awareness of its services through:

- Targeted engagement with NHS hospitals, cancer organisations and parent support groups.
- Social media advertising campaigns aimed at newly diagnosed young people and their families.
- Ongoing fundraising activity delivered by YCT Fundraising through supermarket and retail initiatives.
- Google Ads and LinkedIn campaigns to reach young people, healthcare professionals and key stakeholders.
- Strengthening the charity’s profile in the Dorchester area, while maintaining a support presence in Bournemouth via a satellite office.

The Trustees would like to thank all Youth Cancer Trust Ambassadors, supporters, grant-giving trusts, YCT Trading Limited, volunteers and donors for their continued support.

Financial review

The Statement of Financial Activities is shown on page 8 of the financial statements.

Due to the uncertain nature of the charity's funding, it has remained the trustees' intention to maintain the charity's contingency reserves at an appropriate level that would enable uninterrupted services to be provided to the sick children and young adults and to cover any unexpected expenditure for between three and six months. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end £190,000 was designated for this purpose (2024: £350,000). There is no planned expenditure date for the designated funds held at the year end.

At the year end the charity's reserves totalled £225,498 (2024: £357,939). This was split as follows, £8,189 (2024: £8,289) as restricted reserves, £190,000 (2024: £350,000) as designated reserves and £27,309 (2024: -£350) as unrestricted reserves.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Youth Cancer Trust (UK) Limited is constituted as a company limited by guarantee (company registration number 03436893) and is a charity registered for charitable purposes with the Charity Commission in England and Wales (charity registration number 1064736) and in Scotland (charity registration number SC043065).

The governing documents are the Memorandum and Articles of Association.

The names of the trustees who have served during the year and since the year end are set within Legal and Administrative Information. Trustees are appointed by the Board of Trustees and annually put themselves forward for reappointment by rotation. Any new trustees are provided with new trustee information pack on appointment.

The trustees meet quarterly, where possible, but there is also a fund raising committee of volunteers, which meets regularly and then reports to the full Board of Trustees. A trustee is present at the fund raising committee meetings. Key management remuneration is decided by the trustees during a trustee meeting. Trustees related to key management personnel leave the room while the specific employees remuneration is discussed.

Plans for future

The Trustees remain committed to increasing the number of young people who can benefit from Youth Cancer Trust's services.

Planned activity includes:

- Expanding marketing and outreach to the charity's database, NHS oncology units, parent groups and cancer-related organisations.
- Increasing engagement with hospital teams through direct visits during 2025/26.
- Continued investment in digital services to ensure they remain relevant, accessible and responsive to young people's needs.

Accommodation and Service Developments

- Tracy Ann House has been sold subject to contract, with the buyer awaiting planning approval.
- A new holiday accommodation partnership has been secured on a working farm in West Dorset, initially for twelve weeks per year with scope to expand.
    - The site comprises two properties, one fully accessible.
    - Facilities include a games room, swimming pool and access to local activities, whilst retaining proximity to Bournemouth's clinical resources.
- An on-site chef has been appointed to provide nutritious meals.
- Additional seasonal staff have been recruited to support holiday delivery.

Tribute to the Charity Founder

The Trustees wish to formally recognise the extraordinary contribution of **Brenda Clark**, who founded Youth Cancer Trust in 1997 and has given tireless service to the charity over nearly three decades.

Collaboration and Peer Support

The Trustees recognise the vital importance of peer support for young people affected by cancer, from diagnosis through treatment and beyond.

Youth Cancer Trust will continue to:

- Collaborate with UK and international organisations to share learning and improve services.
- Listen carefully to beneficiaries and adapt its programmes in response.
- Maintain a strong focus on high-quality residential holidays alongside a robust and secure online support network.

Conclusion

The Trustees remain committed to ensuring Youth Cancer Trust continues to deliver essential services that provide empowerment, respite and meaningful connections for young people living with and beyond cancer.

The Board thanks its supporters, volunteers and staff for their unwavering dedication to the charity's mission.

The trustees, who are also the directors of Youth Cancer Trust (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Dr. T Hickish
Trustee and Chairman

Dated: 31 March 2026

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

I report to the trustees on my examination of the financial statements of Youth Cancer Trust (UK) Limited (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

TC Group

Lucy Filer
TC Group

Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

Dated: 31 March 2026

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**2**	129,876	2,000	131,876	238,542	2,500	241,042
Charitable activities	**3**	18,100	-	18,100	-	-	-
Other trading activities	**4**	-	-	-	417	-	417
Total income		147,976	2,000	149,976	238,959	2,500	241,459
Expenditure on:							
Raising funds	**5**	34,520	-	34,520	37,467	-	37,467
Charitable activities	**6**	245,797	2,100	247,897	245,207	-	245,207
Total expenditure		280,317	2,100	282,417	282,674	-	282,674
Net expenditure and movement in funds		(132,341)	(100)	(132,441)	(43,715)	2,500	(41,215)
Reconciliation of funds:							
Fund balances at 1 July 2024		349,650	8,289	357,939	393,365	5,789	399,154
Fund balances at 30 June 2025		217,309	8,189	225,498	349,650	8,289	357,939

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activites also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**9**		149,747		155,641
Current assets					
Debtors	**10**	31,353		25,154	
Cash at bank and in hand		50,743		185,078	
		82,096		210,232	
Creditors: amounts falling due within one year	**11**	(6,345)		(7,934)	
Net current assets			75,751		202,298
Total assets less current liabilities			225,498		357,939
The funds of the charity					
Restricted income funds	**13**		8,189		8,289
Unrestricted funds	**14**		217,309		349,650
			225,498		357,939

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 JUNE 2025

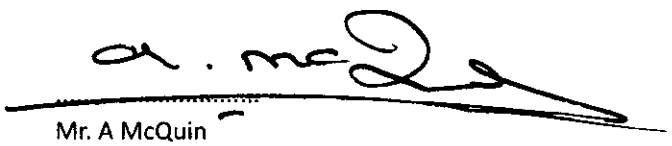
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....



Mr. A McQuin
Trustee

Company registration number 03436893 (England and Wales)

1 Accounting policies

Charity information

Youth Cancer Trust (UK) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Factory, Poundbury, Peverell Avenue East, Dorchester, DT1 3WE, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In line with many small charities, the charity relies on the continued support from its donations and fundraising activities to fund its costs. The trustees have prepared forecasts for the twelve months from approving these accounts that demonstrate that its expected income will enable the company to meet its liabilities as they fall due. Accordingly, the trustees consider the charity to be a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds which the trustees have designated to a particular fund.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amounts of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Raising funds are costs incurred in attracting voluntary income and in fundraising events.

- Charitable activities include expenditure associated with the provision of holidays and include both direct costs and support costs in relation to these activities.

Any irrecoverable Value Added Tax has been included with the expense to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Freehold improvements	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	33% Reducing Balance

1 Accounting policies **(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contributions is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs and charged to the unrestricted funds of the charity.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grant recovered.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.11 Taxation

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

1.12 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 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.

2 Unrestricted donations and legacies

	2025	2024
	£	£
Unrestricted donations		
From individuals, companies & clubs	67,568	30,693
From street collections (YCT Fundraising)	18,455	28,387
Donations	41,578	55,731
Friends of YCT	2,275	2,642
Legacies	-	121,089
	129,876	238,542

3 Income from charitable activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Grants	18,100	-

4 Income from other trading activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Other income	-	417

5 Raising funds

	2025	2024
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	6,146	14,493
Advertising	7,504	5,983
Staff costs	20,870	16,991
Fundraising and publicity	34,520	37,467

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	83,475	69,898
Depreciation and impairment	5,894	5,913
Telephone	4,143	7,461
Printing, postage and stationary	2,320	4,950
Patients travel	4,106	6,511
Motor running costs	4,357	2,554
Insurance	4,516	5,646
Light and heat	4,606	7,036
Council tax and water rates	2,819	2,479
Computer costs	4,744	2,739
Sundry expenses	786	1,489
Repairs and maintenance	68	535
Household	(79)	1,552
Food	4,892	3,650
Activities	6,772	6,023
Cleaning	17	(258)
Other charitable expenditure	114,461	117,029
	247,897	245,207
Analysis by fund		
Unrestricted funds	245,797	245,207
Restricted funds	2,100	-
	247,897	245,207

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,894	5,913
Loss on disposal of tangible fixed assets	-	615

8 Employees

Employment costs	2025	2024
	£	£
Wages and salaries	95,643	77,441
Social security costs	3,018	2,250
Other pension costs	5,684	4,346
	104,345	84,037

Employee costs have been allocated in accordance with the activities of the staff: 20% to activities for generating funds and 80% to charitable activities.

The number of employees during the year was 4 (2024 - 3).

No employee received emoluments of more than £60,000 in the year or comparative period.

No trustee received any remuneration or reimbursement of expenses in the year.

9 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 July 2024	145,828	132,657	51,264	6,960	336,709
At 30 June 2025	145,828	132,657	51,264	6,960	336,709
Depreciation and impairment					
At 1 July 2024	75,838	48,461	50,064	6,705	181,068
Depreciation charged in the year	2,917	2,653	240	84	5,894
At 30 June 2025	78,755	51,114	50,304	6,789	186,962
Carrying amount					
At 30 June 2025	67,073	81,543	960	171	149,747
At 30 June 2024	69,989	84,196	1,201	255	155,641

9 Tangible fixed assets (Continued)

On 19 February 2026, the charity completed the sale of its freehold land and buildings for a total consideration of £712,500. As the sale occurred after the reporting date, no adjustment has been made to the valuation of the property in these accounts, which remains held at cost less depreciation.

10 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	31,353	25,154

11 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Other taxation and social security	1,336	3,324
Trade creditors	808	362
Other creditors	421	-
Accruals and deferred income	3,780	4,248
	6,345	7,934

12 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	5,684	4,346

The charity operates a defined contribution pension scheme for all qualifying employees.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Souter Charitable Trust - Scottish Travel	5,789	-	-	5,789
Souter Charitable Trust - All Travel	-	2,000	(2,000)	-
Horse Therapy Scheme	2,500	-	(100)	2,400
	8,289	2,000	(2,100)	8,189

Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Souter Charitable Trust - Scottish Travel	5,789	-	-	5,789
Horse Therapy Scheme	-	2,500	-	2,500
	5,789	2,500	-	8,289

The Souter Charitable Trust represents funding towards the transport cost of patients.

The Horse Therapy Scheme represents funds received for the provision of horse therapy.

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 July 2023	Transfers	Balance at 30 June 2025
	£	£	£
Contingency fund	250,000	(85,000)	165,000
YCT youngster activities	50,000	(25,000)	25,000
Healthy eating project	50,000	(50,000)	-
	350,000	(160,000)	190,000

The trustees have designated the following funds for specific purposes:

Contingency fund - due to the uncertain economic environment the trustees look to maintain a contingency fund so that the activities of the charity can continue undisrupted if income falls in future years, this is reviewed annually.

YCT for youngster activities - building funds for further activities. During the year, it was decided that costs for activities have, and will continue to, significantly decrease due to the young people opting for more in-house holiday activities. This fund has therefore been reduced.

Healthy eating project - This was a fund to improve the food provision for the young people who resided at Tracy Ann House, in light of the need for specific healthy eating plans and particular dietary requirements during and after a cancer diagnosis, including the dietary needs of people from different faiths. The decision was made to transfer this fund into general unrestricted funds as the expenditure is now considered to be part of the general charitable activities.

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 June 2025:			
Tangible assets	149,747	-	149,747
Current assets/(liabilities)	67,562	8,189	75,751
	217,309	8,189	225,498

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 June 2024:			
Tangible assets	155,641	-	155,641
Current assets/(liabilities)	194,009	8,289	202,298
	349,650	8,289	357,939

16 Related party transactions

During the year the charity paid fees of £33,000 (2024 - £33,000) to Sam Becketts Limited for digital services and costs. Sam Becktts Limited is related to the charity by virtue of the fact that Mr. M Hillman (trustee) and Ms. G Hillman are directors and shareholders in Sam Becketts Limited.

YOUTH CANCER TRUST (UK) LIMITED

England & Wales - Charity number 1064736

Accounts

Charity Registration No. 1064736 (England and Wales)

Charity Registration No. SC043065 (Scotland)

Company Registration No. 3436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

10 Bridge Street
Christchurch
Dorset
BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. T Hickish Ms. J McCarthy Mr. A McQuin Mr. M Hillman
Secretary	Ms. G Hillman
Charity number (England and Wales)	1064736
Charity number (Scotland)	SC043065
Company number	3436893
Registered office	The Factory Poundbury Peverell Avenue East Dorchester United Kingdom DT1 3WE
Website address	www.youthcancertrust.org
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6 - 7
Statement of financial activities	8
Statement of financial position	9 - 10
Notes to the financial statements	11 - 21

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Charitable Objectives
The principal objective of Youth Cancer Trust is to provide support and free peer-support activity holidays for teenagers and young adults (aged 14 to 30) living with cancer from across the UK and Ireland. Each young person can be accompanied by a friend or sibling, also at no cost.

Services Provided
Youth Cancer Trust delivers its services through:

- Residential holidays offering accommodation, meals, and activities.
- Digital and online peer support services via the Realshare platform.
- Social networking through monitored Facebook and Instagram groups.

Residential holidays are hosted at Manor Farm Barn and Churn Cottage in Dewlish, Dorset, where activities include horse therapy and arts and crafts. All activities are optional, allowing beneficiaries to relax and recharge in a safe environment.

The Trust's digital support services, hosted on a private Facebook group and Realshare (integrated within the main website), provide a safe space for young people to share experiences, access support groups, and engage in online activities. Realshare is owned and moderated by Youth Cancer Trust to ensure a secure and supportive environment. Additionally, social media channels are actively monitored and used as a tool to provide ongoing engagement and peer support.

At the heart of Youth Cancer Trust is our value of 'empowerment' — we strive to equip young people with the strength, confidence, and support they need to overcome challenges, build lasting friendships, and embrace life with hope and resilience.

Achievements and performance

Residential and Online Support

During the financial year ending 30 June 2024, Youth Cancer Trust successfully operated its residential holiday programme and continued to offer online support via a closed Facebook group and the Realshare platform.

Key achievements:

- Provided support to over 200 young people via Realshare and the private Facebook group.
- Delivered a range of online activities, including:
    - Weekly quiz nights, yoga, cookery sessions, arts and crafts, bingo, raffles, and peer discussion groups.
    - Weekly therapeutic support sessions, including one-to-one support with qualified practitioners.
    - Signposting to external services covering employment, finance, shielding, mental health, and general wellbeing.

The residential holidays and digital support services have been managed by Youth Cancer Trust staff, with significant contributions from Youth Cancer Trust Ambassadors, who provide essential peer support. The Trustees extend their gratitude to all staff and volunteers for their invaluable efforts.

Outreach and Awareness

- Marketing efforts have included targeted engagement with UK hospitals, cancer-related organisations, and parent support groups.
- A social media advertising campaign has been in place to increase awareness among newly diagnosed cancer patients and their families.
- YCT Fundraising, a third-party organisation, has continued promoting the charity and raising funds through supermarket and retail-based initiatives.
- A Google AdWords and LinkedIn campaign has been deployed to reach young patients, healthcare professionals, and key stakeholders.
- The charity has strengthened its presence within the local community in Dorchester, receiving valuable support from local groups and businesses,whilst retaining its support network in Bournemouth with a satellite office.

The Trustees would like to extend their sincere thanks to all Youth Cancer Trust Ambassadors, supporters, grant-giving trusts, YCT Trading Limited, volunteers, and benefactors for their ongoing commitment to the charity’s mission.

Financial review

The Statement of Financial Activities is shown on page 8 of the financial statements.

Due to the uncertain nature of the charity's funding, it has remained the trustees' intention to maintain the charity's contingency reserves at an appropriate level that would enable uninterrupted services to be provided to the sick children and young adults and to cover any unexpected expenditure. At the year end £350,000 was designated for this purpose (2023 - £350,000). There is no planned expenditure date for the designated funds held at the year end.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity's reserves totalled £357,939 (2023 - £399,154). This was split as follows, £8,289 (2023 - £5,789) as restricted reserves, £350,000 (2023 - £350,000) as designated reserves and -£350 (2023 - £43,365) as unrestricted reserves.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Youth Cancer Trust (UK) Limited is constituted as a company limited by guarantee (company registration number 3436893) and is a charity registered for charitable purposes with the Charity Commission in England and Wales (charity registration number 1064736) and in Scotland (charity registration number SC043065).

The governing documents are the Memorandum and Articles of Association.

The names of the trustees who have served during the year and since the year end are set within Legal and Administrative Information. Trustees are appointed by the Board of Trustees and annually put themselves forward for reappointment by rotation. Any new trustees are provided with new trustee information pack on appointment.

The trustees meet quarterly, where possible, but there is also a fund raising committee of volunteers, which meets regularly and then reports to the full Board of Trustees. A trustee is present at the fund raising committee meetings. Key management remuneration is decided by the trustees during a trustee meeting. Trustees related to key management personnel leave the room while the specific employees remuneration is discussed.

In the event of the charity being wound up during the period of membership, or within the year following, members are required to contribute an amount not exceeding £10.

Plans for future

The Trustees are committed to increasing the number of young people benefiting from Youth Cancer Trust's services. Future plans include:

- Expanding marketing efforts to all young people on the YCT database, oncology units in UK hospitals, parent support groups, and other cancer-related charities.
- Enhancing outreach through hospital visits and direct engagement with oncology staff in 2025/26.
- Continued investment in digital support services, ensuring relevance to young people's evolving needs and online behaviours.
- Updating the charity's registered objectives with the Charity Commission and Companies House to reflect an adjusted age range and expanded digital support remit.

Accommodation and Service Developments

- The sale of Tracy Ann House is near completion.
- A new holiday accommodation arrangement has been secured on a working farm in West Dorset, initially for 12 weeks per year, with the flexibility to expand.
    - The accommodation comprises two properties, one of which is fully accessible.
    - Facilities include a games room, swimming pool, and access to various local activities, while maintaining proximity to Bournemouth's resources.
- A chef is now on-site to provide healthy meal options.
- Additional staff have been recruited to support the holiday periods.

Tribute to the Charity Founder

The Trustees wish to publicly acknowledge the dedication and tireless service of Brenda Clark, the charity's founder, since its inception in 1997. A formal celebration of Brenda's contributions will be held in 2025.

Collaboration and Peer Support

The Trust recognises the critical role of peer support in reducing isolation for young people diagnosed with cancer. Research highlights its significance from initial diagnosis through treatment, remission, and for those managing long-term effects of cancer.

Youth Cancer Trust remains committed to:

- Collaborating with UK and international cancer organisations to share best practices and improve support services.
- Listening to the needs of young people with cancer and continuously adapting its mission and services accordingly.
- Maintaining a core focus on providing safe and enjoyable residential holidays, alongside a robust online support network.

Conclusion

The Trustees remain dedicated to ensuring Youth Cancer Trust continues to deliver its essential support services, bringing empowerment, respite, and meaningful connections to young people living with cancer. The Board thanks all supporters, volunteers, and staff for their unwavering commitment to the charity's mission.

The trustees, who are also the directors of Youth Cancer Trust (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Dr. T Hickish
Trustee and Chairman

Dated: 25 March 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

I report to the trustees on my examination of the financial statements of Youth Cancer Trust (UK) Limited (the charity) for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

TC Group

Dean Pullen FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 25/3/25

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**2**	238,542	2,500	241,042	164,484	-	164,484
Other trading activities	**3**	417	-	417	7,739	-	7,739
Other income	**4**	-	-	-	10,728	-	10,728
Total income		238,959	2,500	241,459	182,951	-	182,951
Expenditure on:							
Raising funds	**5**	37,467	-	37,467	32,670	-	32,670
Charitable activities	**6**	245,207	-	245,207	270,204	-	270,204
Total expenditure		282,674	-	282,674	302,874	-	302,874
Net income/(expenditure) and movement in funds		(43,715)	2,500	(41,215)	(119,923)	-	(119,923)
Reconciliation of funds:							
Fund balances at 1 July 2023		393,365	5,789	399,154	513,288	5,789	519,077
Fund balances at 30 June 2024		349,650	8,289	357,939	393,365	5,789	399,154

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activites also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	**9**		155,641		167,178
Current assets					
Debtors	**10**	25,154		24,024	
Cash at bank and in hand		185,078		272,966	
		210,232		296,990	
Creditors: amounts falling due within one year	**11**	(7,934)		(65,014)	
Net current assets			202,298		231,976
Total assets less current liabilities			357,939		399,154
The funds of the charity					
Restricted income funds	**13**		8,289		5,789
Unrestricted funds	**14**		349,650		393,365
			357,939		399,154

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 March 2025

Mr. A McQuin
Trustee

Company registration number 3436893 (England and Wales)

1 Accounting policies

Charity information

Youth Cancer Trust (UK) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Factory, Poundbury, Peverell Avenue East, Dorchester, DT1 3WE, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In line with many small charities, the charity relies on the continued support from its donations and fundraising activities to fund its costs. The trustees have prepared forecasts for the twelve months from approving these accounts that demonstrate that its expected income will enable the company to meet its liabilities as they fall due. Accordingly, the trustees consider the charity to be a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds which the trustees have designated to a particular fund.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliable and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amounts of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Raising funds are costs incurred in attracting voluntary income and in fundraising events.

- Charitable activities include expenditure associated with the provision of holidays and include both direct costs and support costs relation to these activities.

Any irrecoverable Value Added Tax has been included with the expense to which it relates.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Freehold improvements	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	33% Reducing Balance
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contributions is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs and charged to the unrestricted funds of the charity.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1 Accounting policies **(Continued)**

1.11 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grant recovered.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.12 Taxation

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

1.13 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 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.

2 Unrestricted donations and legacies

	2024	2023
	£	£
Unrestricted donations		
From individuals, companies & clubs	30,693	8,071
From street collections (YCT Fundraising)	28,387	34,089
Donations	55,731	18,477
Gift aid	-	1,674
Friends of YCT	2,642	2,173
Legacies	121,089	100,000
	238,542	164,484

3 Fundraising events

	Unrestricted funds	Unrestricted funds
	2024	**2023**
	£	**£**
Bournemouth & New Forest Marathon Festival	-	325
Fundraising events, dinners & balls etc	417	4,899
Other trading activities	417	7,739

4 Other income

	Unrestricted funds	Total
	2024	2023
	£	£
Net gain on disposal of tangible fixed assets	-	10,728

5 Raising funds

	2024	2023
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	14,493	4,018
Advertising	5,983	3,615
Staff costs	16,991	25,037
Fundraising and publicity	37,467	32,670
	37,467	32,670

6 Expenditure on charitable activities

	Total 2024	Total 2023
	£	£
Direct costs		
Staff costs	69,898	154,611
Depreciation and impairment	5,913	7,770
Telephone	10,787	6,766
Printing, postage and stationary	4,950	855
Patients travel	6,511	2,954
Motor running costs	2,554	2,498
Insurance	5,646	5,238
Light and heat	7,036	3,891
Council tax and water rates	2,479	2,419
Computer costs	2,739	3,449
Sundry expenses	1,489	1,554
Repairs and maintenance	535	1,620
Household	1,552	2,143
Food	3,650	3,764
Activities	6,023	6,000
Cleaning	(258)	1,879
Other charitable expenditure	113,703	62,793
	245,207	270,204
Analysis by fund		
Unrestricted funds	245,207	270,204

7	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	5,913	7,771
	Loss/(profit) on disposal of tangible fixed assets	615	(10,728)

8 Employees

Employment costs	2024	2023
	£	£
Wages and salaries	77,441	113,732
Social security costs	2,250	6,662
Other pension costs	4,346	5,254
Other staff costs	54,000	-
	84,037	179,648

Employee costs, excluding "other staff costs" have been allocated in accordance with the activities of the staff: 20% to activities for generating funds and 80% to charitable activities.

The number of employees during the year was 3 (2023 - 5).

Other staff costs represent the amount payable by the charity as part of a severance agreement which also facilitates the sale of the property as discussed in the 2023 trustees report.

No employee received emoluments of more than £60,000 in the year or comparative period excluding the severance agreement stated above.

No trustee received any remuneration or reimbursement of expenses in the year.

9 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 July 2023	145,828	132,657	51,264	6,695	14,620	351,064
Additions	-	-	-	265	-	265
Disposals	-	-	-	-	(14,620)	(14,620)
At 30 June 2024	145,828	132,657	51,264	6,960	-	336,709
Depreciation and impairment						
At 1 July 2023	72,922	45,808	49,763	6,662	8,731	183,886
Depreciation charged in the year	2,917	2,653	300	43	-	5,913
Eliminated in respect of disposals	-	-	-	-	(8,731)	(8,731)
At 30 June 2024	75,839	48,461	50,063	6,705	-	181,068
Carrying amount						
At 30 June 2024	69,989	84,196	1,201	255	-	155,641
At 30 June 2023	72,906	86,849	1,501	33	5,889	167,178

10 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	25,154	24,024

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Obligations under finance leases	-	5,274
Other taxation and social security	3,324	1,186
Trade creditors	362	-
Accruals and deferred income	4,248	58,554
	7,934	65,014

The hire purchase liabilities are secured against the assets to which they relate.

12 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,346	5,254

The charity operates a defined contribution pension scheme for all qualifying employees.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023	Incoming resources	At 30 June 2024
	£	£	£
Souter Charitable Trust	5,789	-	5,789
Horse Therapy Scheme	-	2,500	2,500
	5,789	2,500	8,289

Previous year:	At 1 July 2022	Incoming resources	At 30 June 2023
	£	£	£
Souter Charitable Trust	5,789	-	5,789

13 Restricted funds (Continued)

The Souter Charitable Trust represents funding towards the transport cost of Scottish patients.

The Horse Therapy Scheme represents funds received for the provision of horse therapy.

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds	
	Balance at 1 July 2023	Transfers	Balance at 30 June 2024
	£	£	£
Contingency fund	250,000	-	250,000
YCT youngster activities	50,000	-	50,000
Healthy eating project	50,000	-	50,000
	350,000	-	350,000

The trustees have designed the following funds for specific purposes:

Contingency fund - due to the uncertain economic environment the trustees look to maintain a contingency fund so that the activities of the charity can continue undisrupted if income falls in future years, this is reviewed annually.

YCT for youngster activities - building funds for further activities.

Healthy eating project - to improve the food provision for the young people who reside at Tracy Ann House, in light of the need for specific healthy eating plans and particular dietary requirements during and after a cancer diagnosis, including the dietary needs of people from different faiths.

15 Analysis of net assets between funds

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Fund balances at 30 June 2024 are represented by:				
Tangible assets	155,641	-	155,641	167,178
Current assets/(liabilities)	194,009	8,289	202,298	231,976
	349,650	8,289	357,939	399,154

16 Related party transactions

During the year the charity paid professional fees to Sam Becketts Limited of £nil (2023 - £7,838). The charity also paid fees of £33,000 (2023 - £28,500) to Sam Becketts Limited for digital services and costs. Sam Becktts Limited is related to the charity by virtue of the fact that Mr. M Hillman (trustee) and Ms. G Hillman are directors and shareholders in Sam Becketts Limited.

YOUTH CANCER TRUST (UK) LIMITED

England & Wales - Charity number 1064736

Accounts

Charity Registration No. 1064736 (England and Wales)

Charity Registration No. SC043065 (Scotland)

Company Registration No. 3436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. T Hickish Ms. J McCarthy Mr. A McQuin Mr. M Hillman
Secretary	Ms. G Hillman
Charity number (England and Wales)	1064736
Charity number (Scotland)	SC043065
Company number	3436893
Principal address	The Factory Poundbury Paverell Avenue East Dorchester United Kingdom DT1 3WE
Registered office	The Factory Poundbury Paverell Avenue East Dorchester United Kingdom DT1 3WE
Website address	www.youthcancertrust.org
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent examiner's report	7 - 8
Statement of financial activities	9
Statement of financial position	10 - 11
Notes to the financial statements	12 - 24

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects of the charity is to provide support and free, peer support activity holidays for teenagers and young adults (aged 14 to 30) who are living with cancer from anywhere in the UK and Ireland. A sibling or friend can accompany each youngster for free.

Accommodation, meals, activities are provided by the charity with residential accommodation at Tracy Ann House in Bournemouth. The activities include horse riding, water sports, go karting, yoga, mindful foraging, arts & crafts and more, along with more themed weeks, such as a foodie week and wellbeing week, consisting of relevant activities to help improve life skills and promote healthy living for our occupants. The group are asked to choose which activities they take part in and all are optional.

Support also extends to digital and online support service, which include the social networking platform Realshare, now integrated within the main website youthcancertrust.org which provides an online space for young cancer survivors in the UK to share their experience with their peers and get involved with online activities and support groups. Youth Cancer Trust owns Realshare and provides moderation. This digital service also incorporates other social media channels, including Facebook and Instagram, which is monitored daily.

The ethos at the Youth Cancer Trust is to boost confidence, reduce isolation, provide invaluable 'fun' and 'stress-free' periods and more than anything brings normality and hope into the young people's lives.

Achievements and performance

During the financial year ending June 2023 we were open for residential holidays and online support continued in a private closed group on Facebook and on the Realshare area of the Youth Cancer Trust website.

The charity provides support for over 200 young people on Realshare and a closed Facebook group. This space has been used since to provide the following:

- Online fun activities including weekly quiz nights, yoga, cookery, arts and crafts, Bingo, raffles, tea and chat, and more
- Weekly therapeutic support sessions with qualified practitioners (this has extended to one-to-one support)
- Signposting for external support services – covering help for work, finances, shielding, mental health and wellbeing

The residential holidays and online groups have been run and moderated by YCT staff, and the Youth Cancer Trust Ambassadors have also played an important role in providing peer support to the group. The Trustees would like to thank them very much for their invaluable support.

Marketing to UK hospitals and other cancer related organisations has been undertaken and social media advertising has been in place to increase awareness of the services Youth Cancer Trust provides to newly diagnosed cancer patients and their families.

YCT Fundraising, a third party organisation promote the charity and raises funds in supermarkets and other stores nationally

A Google Adwords campaign has been running to market to potential new young patients and social media is used extensively to promote the work of the charity and to reach out to potential new young cancer patients.

The profile of the Youth Cancer Trust continues to be enhanced by the support of the Daily Echo (Bournemouth), local and national radio, local community groups, charitable trusts, private individual supporters and the local business community.

The Trustees would like to thank all the youth ambassadors, supporters, grant giving trusts, YCT Fundraising Limited, volunteers and all the benefactors for their support of the charity, especially during this challenging time.

Financial review

The Statement of Financial Activities is shown on page 8 of the financial statements.

Due to the uncertain nature of the charity's funding, it has remained the trustees' intention to maintain the charity's contingency reserves at an appropriate level that would enable uninterrupted services to be provided to the sick children and young adults and to cover any unexpected expenditure. At the year end £350,000 was designated for this purpose (2022 - £350,000). There is no planned expenditure date for the designated funds held at the year end.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity's reserves totalled £399,154 (2022 - £519,077). This was split as follows, £5,789 (2022 - £5,789) as restricted reserves, £350,000 (2022 - £350,000) as designated reserves and £43,365 (2022 - £163,288) as unrestricted reserves.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Youth Cancer Trust (UK) Limited is constituted as a company limited by guarantee (company registration number 3436893) and is a charity registered for charitable purposes with the Charity Commission in England and Wales (charity registration number 1064736) and in Scotland (charity registration number SC043065).

The governing documents are the Memorandum and Articles of Association.

The names of the trustees who have served during the year and since the year end are set within Legal and Administrative Information. Trustees are appointed by the Board of Trustees and annually put themselves forward for reappointment by rotation. Any new trustees are provided with new trustee information pack on appointment.

The trustees meet quarterly, where possible, but there is also a fund raising committee of volunteers, which meets regularly and then reports to the full Board of Trustees. A trustee is present at the fund raising committee meetings. Key management remuneration is decided by the trustees during a trustee meeting. Trustee's related to key management personnel leave the room while the specific employees remuneration is discussed.

In the event of the charity being wound up during the period of membership, of within the year following, members are required to contribute an amount not exceeding £10.

Plans for future

The trustees aim to increase the number of teenagers and young adults who benefit from the Trust's services through an extensive on-going marketing campaign to all the youngsters on the YCT database, all UK hospitals with Oncology units, parent support groups and cancer related charities. New ways of marketing to reach newly diagnosed young people will be undertaken to include hospital visits and presentations to Oncology staff in 2023/4.

The Trust views the investment in Realshare and digital support services as a further way to extend its support of young people with cancer, expanding across the UK and Ireland to support all young people not only in terms of the holiday offer at Tracy Ann House but outside of that time. Realshare and all digital support services will be continually developed and maintained in response to the ever-changing requirements of young people and their use of social networks.

The Trust has altered its charitable objective on the Charity Commission website and Companies House to broaden the offer and include the online support service:

The Youth Cancer Trust provides secure digital support and free therapeutic wellbeing holidays for young people (aged 14 to 30) living with and beyond cancer from anywhere in the UK and Irish Republic. The holidays take place in Dorset. Youngsters can be accompanied by a friend or sibling for free.

The charity is now planning to change the way it provides residential holidays from 2024 onwards. The transition will include the following:

- Our founder and house manager Brenda Clark stepping away from the charity
- The sale of Tracy Ann House

The trustees have agreed that the financial requirements of the Trust to keep and maintain a large holiday house is prohibitive considering a decrease in income over the last 3 years.

It has been agreed that the charity will sell Tracy Ann House by Spring of 2024.

The Trust is now renting holiday accommodation on a working farm in in West Dorset from the first half term in 2024 ongoing for a period of 12 weeks /pa (school holidays) – the time period is flexible and can be increased as and when required. The accommodation includes 2 properties, one of which has full disabled access, a fully equipped games room, swimming pool and access to many activities in the area and still close enough to take advantage of the benefits and activities that Bournemouth has to offer.

3 pilot holidays were run late 2023 to trial the holidays, which were successful and popular with the guests.

A chef is on location to provide healthy food options for the groups and staffing has been increased to manage the holiday periods.

The above changes will save the charity considerable costs.

The head office of the charity has moved to a new premises:
Youth Cancer Trust, The Factory, Advanced Healthcare Centre, Peverell Avenue East, Poundbury, DORCHESTER, DT1 3WE

The trustees wish to publicly thank Brenda Clark for her tireless service to the charity and young people with cancer since its formation in 1997.

Peer to peer support has been researched to be of benefit to young people with cancer to help reduce the sense of isolation experienced on diagnosis and throughout treatment to 5-year remission and also for young people living with the late effects of having had cancer and treatment as a teenager.

The Youth Cancer Trust is fully engaged with working with other cancer related organisations here in the UK and abroad to share information and to promote best practice with the focus being fully on what is best for young people living with and beyond cancer.

The ongoing principal activity of the Youth Cancer Trust is to 'listen' to the needs of these young people at diagnosis, through and post treatment and to adapt its mission accordingly without losing the very essence of its core activity which is providing a safe and fun residential environment for peer support activity holidays and online support outside of the holiday experience.

The trustees, who are also the directors of Youth Cancer Trust (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Dr. T Hickish
Trustee and Chairman

Dated: 28 March 2024

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

I report to the trustees on my examination of the financial statements of Youth Cancer Trust (UK) Limited (the charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Assocation of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dean Pullen FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 28 March 2024

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	**2**	164,484	-	164,484	47,918
Other trading activities	**3**	7,739	-	7,739	10,674
Other income	**4**	10,728	-	10,728	43,347
Total income		182,951	-	182,951	101,939
Expenditure on:					
Raising funds	**5**	32,670	-	32,670	48,528
Charitable activities	**6**	270,204	-	270,204	201,564
Total resources expended		302,874	-	302,874	250,092
Net expenditure for the year/ Net movement in funds		(119,923)	-	(119,923)	(148,153)
Fund balances at 1 July 2022		513,288	5,789	519,077	667,230
Fund balances at 30 June 2023		393,365	5,789	399,154	519,077

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	**8**		167,178		177,968
Current assets					
Debtors	**9**	24,024		9,917	
Cash at bank and in hand		272,966		345,732	
		296,990		355,649	
Creditors: amounts falling due within one year	**10**	(65,014)		(9,464)	
Net current assets			231,976		346,185
Total assets less current liabilities			399,154		524,153
Creditors: amounts falling due after more than one year	**11**		-		(5,076)
Net assets			399,154		519,077
Income funds					
Restricted funds	**13**		5,789		5,789
Unrestricted funds					
Designated funds	**14**	350,000		350,000	
General unrestricted funds		43,365		163,288	
			393,365		513,288
			399,154		519,077

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 March 2024

Mr. A McQuin
Trustee

Company Registration No. 3436893

1 Accounting policies

Charity information

Youth Cancer Trust (UK) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Factory, Poundbury, Paverell Avenue East, Dorchester, DT1 3WE, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In line with many small charities, the charity relies on the continued support from its donations and fundraising activities to fund its costs. The trustees have prepared forecasts for the twelve months from approving these accounts that demonstrate that its expected income will enable the company to meet its liabilities as they fall due. Accordingly, the trustees consider the charity to be a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds which the trustees have designated to a particular fund.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliable and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amounts of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Raising funds are costs incurred in attracting voluntary income and in fundraising events.

- Charitable activities include expenditure associated with the provision of holidays and include both direct costs and support costs relation to these activities.

Any irrecoverable Value Added Tax has been included with the expense to which it relates.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Freehold improvements	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	33% Reducing Balance
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contributions is restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs and charged to the unrestricted funds of the charity.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1 Accounting policies (Continued)

1.11 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grant recovered.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.12 Taxation

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

1.13 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 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.

2 Unrestricted donations and legacies

	2023	2022
	£	£
Unrestricted donations		
From individuals, companies & clubs	8,071	5,973
From street collections (YCT Fundraising)	34,089	27,080
Donations	18,477	11,177
Gift aid	1,674	1,524
Friends of YCT	2,173	2,164
Legacies	100,000	-
	164,484	47,918

3 Fundraising events

	Unrestricted funds	Unrestricted funds
	2023	**2022**
	£	**£**
Bournemouth & New Forest Marathon Festival	325	235
Fundraising events, dinners & balls etc	7,414	4,899
Other trading activities	7,739	10,674

4 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2023	**2023**	**2023**	2022
	£	**£**	**£**	£
Net gain on disposal of tangible fixed assets	10,728	-	10,728	-
Government grant	-	-	-	43,347
	10,728	-	10,728	43,347
For the year ended 30 June 2022	13,347	30,000		43,347

5 Raising funds

	2023	2022
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	4,018	18,689
Advertising	3,615	5,294
Staff costs	25,037	24,545
Fundraising and publicity	32,670	48,528
	32,670	48,528

6 Charitable activities

	2023	2022
	£	£
Staff costs	154,611	98,183
Depreciation and impairment	7,770	8,744
Telephone	6,766	5,446
Printing, postage and stationary	855	78
Patients travel	2,954	3,099
Motor running costs	2,498	4,732
Insurance	5,238	3,687
Light and heat	3,891	4,995
Council tax and water rates	2,419	2,005
Computer costs	3,449	3,267
Sundry expenses	1,554	392
Repairs and maintenance	1,620	1,312
Household	2,143	3,502
Food	3,764	1,855
Activities	6,000	3,706
Garden renovation	-	280
Cleaning	1,879	1,737
Bank charges	364	266
Bookkeeping	1,939	2,644
Accountancy and other professional	10,716	6,975
Holiday booking	7,822	-
Covid support groups	-	1,825
Digital and online support services	33,624	35,876
Independent examiners' fees	3,600	3,600
Trustee indemnity insurance	3,655	2,564
Training costs	1,073	794
	270,204	201,564
Analysis by fund		
Unrestricted funds	270,204	164,808
Restricted funds	-	36,756
	270,204	201,564

7 Employees

Employment costs	2023	2022
	£	£
Wages and salaries	113,732	112,191
Social security costs	6,662	5,451
Other pension costs	5,254	5,086
Other staff costs	54,000	-
	179,648	122,728

Employee costs, excluding "other staff costs" have been allocated in accordance with the activities of the staff: 20% to activities for generating funds and 80% to charitable activities.

The number of employees during the year was 5 (2022 - 4).

Other staff costs represent the amount payable by the charity as part of a severance agreement which also facilitates the sale of the property as discussed in the trustees report.

No employee received emoluments of more than £60,000 in the year excluding the severance agreement stated above.

No trustee received any remuneration or reimbursement of expenses in the year.

8 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 July 2022	145,828	132,657	51,264	6,695	40,950	377,394
Disposals	-	-	-	-	(26,330)	(26,330)
At 30 June 2023	145,828	132,657	51,264	6,695	14,620	351,064
Depreciation and impairment						
At 1 July 2022	70,005	43,155	49,387	6,645	30,232	199,424
Depreciation charged in the year	2,917	2,653	376	17	1,808	7,771
Eliminated in respect of disposals	-	-	-	-	(23,309)	(23,309)
At 30 June 2023	72,922	45,808	49,763	6,662	8,731	183,886
Carrying amount						
At 30 June 2023	72,906	86,849	1,501	33	5,889	167,178
At 30 June 2022	75,822	89,502	1,877	50	10,717	177,968

9 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	24,024	9,917

10 Creditors: amounts falling due within one year

	2023	2022
	£	**£**
Obligations under finance leases	5,274	2,373
Other taxation and social security	1,186	1,793
Accruals and deferred income	58,554	5,298
	65,014	9,464

The hire purchase liabilities are secured against the assets to which they relate.

11 Creditors: amounts falling due after more than one year

	2023	2022
	£	**£**
Obligations under finance leases	-	5,076

The hire purchase liabilities are secured against the assets to which they relate.

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to profit or loss in respect of defined contribution schemes was £5,254 (2022 - £5,086).

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds	
	Balance at 1 July 2022	**Incoming resources**	**Balance at 30 June 2023**
	£	**£**	**£**
Souter Charitable Trust	5,789	-	5,789
	5,789	-	5,789

The Souter Charitable Trust represents funding towards the transport cost of Scottish patients.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds	
	Balance at 1 July 2022	**Incoming resources**	**Balance at 30 June 2023**
	£	**£**	**£**
Contingency fund	250,000	-	250,000
YCT youngster activities	50,000	-	50,000
Healthy eating project	50,000	-	50,000
	350,000	-	350,000

The trustees have designed the following funds for specific purposes:

Contingency fund - due to the uncertain economic environment the trustees look to maintain a contingency fund so that the activities of the charity can continue undisrupted if income falls in future years, this is reviewed annually.

YCT for youngster activities - building funds for further activities.

Healthy eating project - to improve the food provision for the young people who reside at Tracy Ann House, in light of the need for specific healthy eating plans and particular dietary requirements during and after a cancer diagnosis, including the dietary needs of people from different faiths.

15 Analysis of net assets between funds

	Unrestricted 2023	**Restricted 2023**	**Total 2023**	Total 2022
	£	**£**	**£**	£
Fund balances at 30 June 2023 are represented by:				
Tangible assets	167,178	-	167,178	177,968
Current assets/(liabilities)	226,187	5,789	231,976	346,185
Long term liabilities	-	-	-	(5,076)
	393,365	5,789	399,154	519,077

16 Related party transactions

During the year the charity paid professional fees to Sam Becketts Limited of £7,838 (2022 - £9,000). The charity also paid fees of £28,500 (2022 - £24,000) to Sam Becketts Limited for digital services and costs. Sam Becktts Limited is related to the charity by virtue of the fact that Mr. M Hillman (trustee) and Ms. G Hillman are directors and shareholders in Sam Becketts Limited.

During the year trustees made donations of £nil (2022 - £nil) to the charity.

YOUTH CANCER TRUST (UK) LIMITED

England & Wales - Charity number 1064736

Accounts

Charity Registration No. 1064736 (England and Wales)

Charity Registration No. SC043065 (Scotland)

Company Registration No. 3436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. T Hickish Ms. J McCarthy Mr. A McQuin Mr. M Hillman
Secretary	Ms. G Hillman
Charity number (England and Wales)	1064736
Charity number (Scotland)	SC043065
Company number	3436893
Principal address	5 Studland Road Alum Chine Bournemouth Dorset United Kingdom BH4 8HZ
Registered office	5 Studland Road Alum Chine Bournemouth Dorset United Kingdom BH4 8HZ
Website address	www.youthcancertrust.org
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

CONTENTS

	Page
Trustees' report	1-6
Independent examiner's report	7 - 8
Statement of financial activities	9
Statement of financial position	10 - 11
Notes to the financial statements	12 - 23

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects of the charity is to provide support and free, peer support activity holidays for teenagers and young adults (aged 14 to 30) who are living with cancer from anywhere in the UK and Ireland. A sibling or friend can accompany each youngster for free.

Accommodation, meals, activities are provided by the charity with residential accommodation at Tracy Ann House in Bournemouth. The activities include horse riding, water sports, go karting, yoga, mindful foraging, arts & crafts and more, along with more themed weeks, such as a foodie week and wellbeing week, consisting of relevant activities to help improve life skills and promote healthy living for our occupants. The group are asked to choose which activities they take part in and all are optional.

Support also extends to digital and online support service, which include the social networking platform Realshare, now integrated within the main website youthcancertrust.org which provides an online space for young cancer survivors in the UK to share their experience with their peers and get involved with online activities and support groups. Youth Cancer Trust owns Realshare and provides moderation. This digital service also incorporates other social media channels, including Facebook and Instagram, which is monitored daily.

The ethos at the Youth Cancer Trust is to boost confidence, reduce isolation, provide invaluable 'fun' and 'stress-free' periods and more than anything brings normality and hope into the young people's lives.

Achievements and performance

During the financial year ending June 2022 we were open for residential holidays and online support continued in a private closed group on Facebook and on the Realshare area of the Youth Cancer Trust website.

The charity provides support for 206 young people on Realshare and a closed Facebook group. This space has been used since to provide the following:

- Online fun activities including weekly quiz nights, yoga, cookery, arts and crafts, Bingo, raffles, tea and chat, and more
- Weekly therapeutic support sessions with qualified practitioners (this has extended to one-to-one support)
- Signposting for external support services – covering help for work, finances, shielding, mental health and wellbeing

The residential holidays and online groups have been run and moderated by YCT staff, and the Youth Cancer Trust Ambassadors have also played an important role in providing peer support to the group. The Trustees would like to thank them very much for their invaluable support.

In 2019, Youth Cancer Trust nominated 10 young people to be Youth Ambassadors, all of which have had personal experience of cancer and the Youth Cancer Trust experience. The Ambassadors work voluntarily to help promote the work of the Trust in their local areas (they are located across the UK) and they also took part in a workshop to discuss the future of the Trust, which provided invaluable input, some of which is being implemented, over the next couple of years. The trustees are extremely grateful to the ambassadors for giving their time.

Marketing to UK hospitals and other cancer related organisations has been undertaken and Social media advertising has been in place to increase awareness of the services Youth Cancer Trust provides to newly diagnosed cancer patients and their families.

YCT Fundraising is now able to fundraise in supermarkets.

A Google Adwords campaign has been running to market to potential new young patients and social media is used extensively to promote the work of the charity and to reach out to potential new young cancer patients, in light of the lifting of restrictions and the hope that young people living with cancer will be safe to travel in 2022.

The profile of the Youth Cancer Trust continues to be enhanced by the support of the Daily Echo (Bournemouth), local and national radio, local community groups, charitable trusts, private individual supporters and the local business community.

The Trustees would like to thank all the youth ambassadors, supporters, grant giving trusts, YCT Trading Limited, volunteers and all the benefactors for their support of the charity, especially during this challenging time.

Financial review

The Statement of Financial Activities is shown on page 8 of the financial statements.

Due to the uncertain nature of the charity's funding, it has remained the trustees' intention to maintain the charity's contingency reserves at an appropriate level that would enable uninterrupted services to be provided to the sick children and young adults and to cover any unexpected expenditure. At the year end £250,000 was designated for this purpose (2021 - £250,000). There is no planned expenditure date for the designated funds held at the year end.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity's reserves totalled £519,077 (2021 - £667,230). This was split as follows, £5,789 (2021 - £6,669) as restricted reserves, £350,000 (2021 - £625,000) as designated reserves and £163,288 (2021 - £35,561) as unrestricted reserves.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Youth Cancer Trust (UK) Limited is constituted as a company limited by guarantee (company registration number 3436893) and is a charity registered for charitable purposes with the Charity Commission in England and Wales (charity registration number 1064736) and in Scotland (charity registration number SC043065).

The governing documents are the Memorandum and Articles of Association.

The names of the trustees who have served during the year and since the year end are set within Legal and Administrative Information. Trustees are appointed by the Board of Trustees and annually put themselves forward for reappointment by rotation. Any new trustees are provided with new trustee information pack on appointment.

The trustees meet quarterly, where possible, but there is also a fund raising committee of volunteers, which meets regularly and then reports to the full Board of Trustees. A trustee is present at the fund raising committee meetings. Key management remuneration is decided by the trustees during a trustee meeting. Trustee's related to key management personnel leave the room while the specific employees remuneration is discussed.

In the event of the charity being wound up during the period of membership, of within the year following, members are required to contribute an amount not exceeding £10.

Plans for future

The trustees aim to increase the number of teenagers and young adults who benefit from the Trust's services through an extensive on-going marketing campaign to all the youngsters on the YCT database, all UK hospitals with Oncology units, parent support groups and cancer related charities.

New ways of marketing to reach newly diagnosed young people will be undertaken to include hospital visits and presentations to Oncology staff in 2023.

The Trust views the investment in Realshare and digital support services as a further way to extend its support of young people with cancer, expanding across the UK and Ireland to support all young people not only in terms of the holiday offer at Tracy Ann House but outside of that time. Realshare and all digital support services will be continually developed and maintained in response to the ever-changing requirements of young people and their use of social networks. The Trust plans to alter its charitable activities with the Charity Commission and the OSC in Scotland to incorporate 'digital support services' officially as part of its core services, especially in light of how successful and valuable this type of support has been over the last 2 years.

The charity is now planning to change the way it provides residential holidays from 2024 onwards. The transition will include the following:

- The retirement of founder and house manager Brenda Clark
- The sale of Tracy Ann House

The trustees have agreed that the financial requirements of the Trust to keep and maintain a large holiday house is prohibitive considering a decrease in income over the last 3 years.

It has been agreed that the charity will sell Tracy Ann House by Spring of 2023 and then transition to rent holiday accommodation in West Dorset from 2024 ongoing for a period of 12 weeks /pa (school holidays) – the time period is flexible and can be increased as and when required. The accommodation will include 2 properties, one of which has full disabled access, a fully equipped games room, swimming pool and access to many activities in the area and still close enough to take advantage of the benefits and activities that Bournemouth has to offer. At present there is no sale agreed on the property.

A chef will be hired to provide healthy food options for the groups and staffing will need to be increased to cover the support of the groups and the 2 properties.

The charity owned minibus will be sold and a minibus hired for the period of residential holidays.

The above changes will save the charity considerable costs.

The head office of the charity will move to a new premised in Dorchester.

The trustees wish to publicly thank Brenda Clark for her tireless service to the charity and young people with cancer since its formation in 1997.

Peer to peer support has been researched to be of benefit to young people with cancer to help reduce the sense of isolation experienced on diagnosis and throughout treatment to 5-year remission and also for young people living with the late effects of having had cancer and treatment as a teenager.

The ongoing principal activity of the Youth Cancer Trust is to 'listen' to the needs of these young people at diagnosis, through and post treatment and to adapt its mission accordingly without losing the very essence of its core activity which is providing a safe and fun residential environment for peer support activity holidays and online support outside of the holiday experience.

The trustees, who are also the directors of Youth Cancer Trust (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Dr. T Hickish
Trustee and Chairman

Dated: 25 March 2023

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

I report to the trustees on my examination of the financial statements of Youth Cancer Trust (UK) Limited (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 29 March 2023

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	**2**	47,918	-	47,918	28,127
Other trading activities	**3**	10,674	-	10,674	11,381
Other income	**4**	13,347	30,000	43,347	63,719
Total income		71,939	30,000	101,939	103,227
Expenditure on:					
Raising funds	**5**	48,528	-	48,528	44,142
Charitable activities	**6**	164,808	36,756	201,564	177,534
Total resources expended		213,336	36,756	250,092	221,676
Net outgoing resources before transfers		(141,397)	(6,756)	(148,153)	(118,449)
Gross transfers between funds		(5,876)	5,876	-	-
Net expenditure for the year/ Net movement in funds		(147,273)	(880)	(148,153)	(118,449)
Fund balances at 1 July 2021		660,561	6,669	667,230	785,679
Fund balances at 30 June 2022		513,288	5,789	519,077	667,230

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	**8**		177,968		186,713
Current assets					
Debtors	**9**	9,917		3,493	
Cash at bank and in hand		345,732		493,194	
		355,649		496,687	
Creditors: amounts falling due within one year	**10**	(9,464)		(8,721)	
Net current assets			346,185		487,966
Total assets less current liabilities			524,153		674,679
Creditors: amounts falling due after more than one year	**11**		(5,076)		(7,449)
Net assets			519,077		667,230
Income funds					
Restricted funds	**13**		5,789		6,669
Unrestricted funds					
Designated funds	**14**	350,000		625,000	
General unrestricted funds		163,288		35,561	
			513,288		660,561
			519,077		667,230

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 March 2023

Mr. A McQuin
Trustee

Company Registration No. 3436893

1 Accounting policies

Charity information

Youth Cancer Trust (UK) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Studland Road, Alum Chine, Bournemouth, Dorset, BH4 8HZ, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In line with many small charities, the charity relies on the continued support from its donations and fundraising activities to fund its costs. The trustees have prepared forecasts for the twelve months from approving these accounts that demonstrate that its expected income will enable the company to meet its liabilities as they fall due. Accordingly, the trustees consider the charity to be a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds which the trustees have designated to a particular fund.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliable and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amounts of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Raising funds are costs incurred in attracting voluntary income and in fundraising events.

- Charitable activities include expenditure associated with the provision of holidays and include both direct costs and support costs relation to these activities.

Any irrecoverable Value Added Tax has been included with the expense to which it relates.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Freehold improvements	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	33% Reducing Balance
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contributions is restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs and charged to the unrestricted funds of the charity.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1 Accounting policies **(Continued)**

1.11 Foreign exchange

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grant recovered.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.12 Taxation

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

1.13 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 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.

2 Unrestricted donations and legacies

	2022	2021
	£	£
Unrestricted donations		
From individuals, companies & clubs	5,973	4,221
From street collections (YCT Fundraising)	27,080	925
Donations	11,177	19,431
Gift aid	1,524	1,303
Friends of YCT	2,164	2,247
	47,918	28,127

3 Fundraising events

	Unrestricted funds	Unrestricted funds
	2022	**2021**
	£	**£**
Bournemouth & New Forest Marathon Festival	235	-
Fundraising events, dinners & balls etc	10,439	4,899
Motor tour	-	5,850
Other trading activities	10,674	11,381

4 Government grant

	Unrestricted funds	Restricted funds	Total	Total
	2022	**2022**	**2022**	2021
	£	**£**	**£**	£
Government grant	13,347	30,000	43,347	63,719
For the year ended 30 June 2021	63,719	-		63,719

5 Raising funds

	2022	2021
	£	**£**
Fundraising and publicity		
Seeking donations, grants and legacies	18,689	19,839
Advertising	5,294	3,459
Staff costs	24,545	20,844
Fundraising and publicity	48,528	44,142
	48,528	44,142

6 Charitable activities

	2022	2021
	£	£
Staff costs	98,183	83,378
Depreciation and impairment	8,744	9,543
Telephone	5,446	4,990
Printing, postage and stationary	78	63
Patients travel	3,099	-
Motor running costs	4,732	2,161
Insurance	3,687	4,047
Light and heat	4,995	3,757
Council tax and water rates	2,005	1,770
Computer costs	3,267	3,780
Sundry expenses	392	1,938
Repairs and maintenance	1,312	492
Household	3,502	2,013
Food	1,855	492
Activities	3,706	2,928
Garden renovation	280	6,334
Cleaning	1,737	422
Bank charges	266	178
Bookkeeping	2,644	1,553
Accountancy and other professional	6,975	10,220
Digital and online support services	35,876	31,805
Covid support groups	1,825	173
Independent examiners' fees	3,600	3,600
Trustee indemnity insurance	2,564	1,897
Training costs	794	-
	201,564	177,534
Analysis by fund		
Unrestricted funds	164,808	177,534
Restricted funds	36,756	-
	201,564	177,534

7 Employees

Employment costs	2022	2021
	£	£
Wages and salaries	112,191	95,211
Social security costs	5,451	4,132
Other pension costs	5,086	4,879
	122,728	104,222

Employee costs have been allocated in accordance with the activities of the staff: 20% to activities for generating funds and 80% to charitable activities.

During the year £13,347 of employee costs were covered via furlough income shown separately in the financial statements.

The number of employees during the year was 4 (2021 - 4).

No employee received emoluments of more than £60,000 in the year.

No trustee received any remuneration or reimbursement of expenses in the year.

8 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 July 2021	145,828	132,657	51,264	6,695	40,950	377,394
At 30 June 2022	145,828	132,657	51,264	6,695	40,950	377,394
Depreciation and impairment						
At 1 July 2021	67,089	40,502	48,918	6,620	27,553	190,682
Depreciation charged in the year	2,917	2,653	469	25	2,680	8,744
At 30 June 2022	70,006	43,155	49,387	6,645	30,233	199,426
Carrying amount						
At 30 June 2022	75,822	89,502	1,877	50	10,717	177,968
At 30 June 2021	78,739	92,155	2,346	75	13,398	186,713

8 Tangible fixed assets **(Continued)**

During the current financial year the freehold property was independently valued at circa £1.2-£1.5million.

9 Debtors

	2022	2021
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	9,917	3,493

10 Creditors: amounts falling due within one year

	2022	2021
	£	**£**
Obligations under finance leases	2,373	2,373
Other taxation and social security	1,793	1,565
Accruals and deferred income	5,298	4,783
	9,464	8,721

The hire purchase liabilities are secured against the assets to which they relate.

11 Creditors: amounts falling due after more than one year

	2022	2021
	£	**£**
Obligations under finance leases	5,076	7,449

The hire purchase liabilities are secured against the assets to which they relate.

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to profit or loss in respect of defined contribution schemes was £5,086 (2021 - £4,879).

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 July 2021	Incoming resources	Resources expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
Souter Charitable Trust	6,669	-	(880)	-	5,789
Online Support Activities	-	30,000	(35,876)	5,876	-
	6,669	30,000	(36,756)	5,876	5,789

The Souter Charitable Trust represents funding towards the transport cost of Scottish patients.

Online support activities represent £20,000 received from the Talbot Trust and £10,000 received from National Lottery during the year for digital support for young people with cancer.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 July 2020	Transfers	Balance at 30 June 2022
	£	£	£
Contingency fund	250,000	-	250,000
YCT youngster activities	50,000	-	50,000
Healthy eating project	50,000	-	50,000
Interior property development	75,000	(75,000)	-
Exterior property development	200,000	(200,000)	-
	625,000	(275,000)	350,000

The trustees have designed the following funds for specific purposes:

Exterior Property Development and interior property development have been transferred from designated funds during the year due to future plans to sell the property.

Contingency fund - due to the uncertain economic environment the trustees look to maintain a contingency fund so that the activities of the charity can continue undisrupted if income falls in future years, this is reviewed annually.

YCT for youngster activities - building funds for further activities.

Healthy eating project - to improve the food provision for the young people who reside at Tracy Ann House, in light of the need for specific healthy eating plans and particular dietary requirements during and after a cancer diagnosis, including the dietary needs of people from different faiths.

15 Analysis of net assets between funds

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Fund balances at 30 June 2022 are represented by:				
Tangible assets	177,968	-	177,968	186,713
Current assets/(liabilities)	340,396	5,789	346,185	487,966
Long term liabilities	(5,076)	-	(5,076)	(7,449)
	513,288	5,789	519,077	667,230

16 Related party transactions

During the year the charity paid professional fees to Sam Becketts Limited of £9,000 (2021 - £9,000). The charity also paid fees of £24,000 (2021 - £24,000) to Sam Becketts Limited for digital services and costs. Sam Becktts Limited is related to the charity by virtue of the fact that Mr. M Hillman (trustee) and Ms. G Hillman are directors and shareholders in Sam Becketts Limited.

During the year trustees made donations of £nil (2021 - £nil) to the charity.

YOUTH CANCER TRUST (UK) LIMITED

England & Wales - Charity number 1064736

Accounts

Charity Registration No. 1064736 (England and Wales)

Charity Registration No. SC043065 (Scotland)

Company Registration No. 3436893 (England and Wales)

YOUTH CANCER TRUST (UK) LIMITED

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. T Hickish Ms. J McCarthy Mr. A McQuin Mr. M Hillman
Secretary	Ms. G Hillman
Charity number (England and Wales)	1064736
Charity number (Scotland)	SC043065
Company number	3436893
Principal address	5 Studland Road Alum Chine Bournemouth Dorset United Kingdom BH4 8HZ
Registered office	5 Studland Road Alum Chine Bournemouth Dorset United Kingdom BH4 8HZ
Website address	www.youthcancertrust.org
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF

YOUTH CANCER TRUST (UK) LIMITED

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Statement of financial position	9 - 10
Notes to the accounts	11 - 23

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2021

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects of the charity is to provide support and free, peer support activity holidays for teenagers and young adults (aged 14 to 30) who are living with cancer from anywhere in the UK and Ireland. A sibling or friend can accompany each youngster for free.

Accommodation, meals, activities are provided by the charity with residential accommodation at Tracy Ann House in Bournemouth. The activities include horse riding, water sports, go karting, yoga, mindful foraging, arts & crafts and more, along with more themed weeks, such as a foodie week and wellbeing week, consisting of relevant activities to help improve life skills and promote healthy living for our occupants. The group are asked to choose which activities they take part in and all are optional.

Support also extends to digital and online support service, which include the social networking platform Realshare, now integrated within the main website youthcancertrust.org which provides an online space for young cancer survivors in the UK to share their experience with their peers and get involved with online activities and support groups. Youth Cancer Trust owns Realshare and provides moderation. This digital service also incorporates other social media channels, including Facebook and Instagram, which is monitored daily.

The ethos at the Youth Cancer Trust is to boost confidence, reduce isolation, provide invaluable 'fun' and 'stress-free' periods and more than anything brings normality and hope into the young people's lives.

Achievements and performance

During the financial year ending June 2021 we were closed for residential holidays due to Covid19, all activities were online.

The charity has provided support on a safe online space for 185 young people on Realshare and in a private Facebook group. This space has been used since to provide the following:

- Online fun activities including weekly quiz nights, yoga, cookery, arts and crafts, Bingo, raffles, tea and chat, and more
- Weekly therapeutic support sessions with qualified practitioners (this has extended to one-to-one support)
- Signposting for external support services – covering help for work, finances, shielding, mental health and wellbeing

The online groups have been moderated by YCT staff, that were not furloughed and the Youth Cancer Trust Ambassadors have also played an important role in providing peer support to the group. The Trustees would like to thank them very much for their invaluable support.

In 2019, Youth Cancer Trust nominated 10 young people to be Youth Ambassadors, all of which have had personal experience of cancer and the Youth Cancer Trust experience. The Ambassadors work voluntarily to help promote the work of the Trust in their local areas (they are located across the UK) and they also took part in a workshop to discuss the future of the Trust, which provided invaluable input, some of which is being implemented, over the next couple of years. The trustees are extremely grateful to the ambassadors for giving their time.

To reduce costs, 3 out of the 4 of the employed staff members were on furlough during this financial year.

Marketing to UK hospitals and other cancer related organisations has been done via email and on request. Sending out hard copy posters and leaflets was temporarily suspended.

YCT Fundraising has had to suspend all supermarket fundraising activities due to the pandemic, which has resulted in a decrease in income.

A Google Adwords campaign has been running to market to potential new young patients and social media is used extensively to promote the work of the charity and to reach out to potential new young cancer patients, in light of the lifting of restrictions and the hope that young people living with cancer will be safe to travel in 2022.

An online fun donation app is in development to help encourage donations.

The profile of the Youth Cancer Trust continues to be enhanced by the support of the Daily Echo (Bournemouth), local and national radio, local community groups, charitable trusts, private individual supporters and the local business community.

The fundraising committee, including the YCT events manager suspended all public fundraising events and activities and again any fundraising has taken place online. Events are in place to launch at the end of 2021/22.

The Trustees would like to thank all the youth ambassadors, supporters, grant giving trusts, YCT Trading Limited, volunteers and all the benefactors for their support of the charity, especially during this challenging time.

Financial review

The Statement of Financial Activities is shown on page 8 of the financial statements.

Due to the uncertain nature of the charity's funding, it has remained the trustees' intention to maintain the charity's contingency reserves at an appropriate level that would enable uninterrupted services to be provided to the sick children and young adults and to cover any unexpected expenditure. At the year end £250,000 was designated for this purpose (2020 - £250,000). There is no planned expenditure date for the designated funds held at the year end.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the charity's reserves totalled £667,230 (2020 - £785,679). This was split as follows, £6,669 (2020 - £6,669) as restricted reserves, £625,000 (2020 - £625,000) as designated reserves and £171,754 (2020 - £154,010) as unrestricted reserves.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Youth Cancer Trust (UK) Limited is constituted as a company limited by guarantee (company registration number 3436893) and is a charity registered for charitable purposes with the Charity Commission in England and Wales (charity registration number 1064736) and in Scotland (charity registration number SC043065).

The governing documents are the Memorandum and Articles of Association.

The names of the trustees who have served during the year and since the year end are set within Legal and Administrative Information. Trustees are appointed by the Board of Trustees and annually put themselves forward for reappointment by rotation. Any new trustees are provided with new trustee information pack on appointment.

The trustees meet quarterly, where possible, but there is also a fund raising committee of volunteers, which meets regularly and then reports to the full Board of Trustees. A trustee is present at the fund raising committee meetings. Key management remuneration is decided by the trustees during a trustee meeting. Trustee's related to key management personnel leave the room while the specific employees remuneration is discussed.

In the event of the charity being wound up during the period of membership, of within the year following, members are required to contribute an amount not exceeding £10.

Plans for future

As noted the trustees aim to increase the number of teenagers and young adults who benefit from the Trust's services through an extensive on-going marketing campaign to all the youngsters on the YCT database, all UK hospitals with Oncology units, parent support groups and cancer related charities.

New ways of marketing to reach newly diagnosed young people will be undertaken to include hospital visits and presentations to Oncology staff, once deemed safe to do so.

The Trust views the investment in Realshare and digital support services as a further way to extend its support of young people with cancer, expanding across the UK and Ireland to support all young people not only in terms of the holiday offer at Tracy Ann House but outside of that time. Realshare and all digital support services will be continually developed and maintained in response to the ever-changing requirements of young people and their use of social networks. The Trust plans to alter its charitable activities with the Charity Commission and the OSC in Scotland to incorporate 'digital support services' officially as part of its core services, especially in light of how successful and valuable this type of support has been during the pandemic.

An evaluation of the digital support provision and the future of the Bournemouth based holidays is to be undertaken during 2021/22.

Peer to peer support has been researched to be of benefit to young people with cancer to help reduce the sense of isolation experienced on diagnosis and throughout treatment to 5-year remission and also for young people living with the late effects of having had cancer and treatment as a teenager.

The Youth Cancer Trust is fully engaged with working with other cancer related organisations here in the UK and abroad to share information and to promote best practice with the focus being fully on what is best for young people living with and beyond cancer.

The ongoing principal activity of the Youth Cancer Trust is to 'listen' to the needs of these young people at diagnosis, through and post treatment and to adapt its mission accordingly without losing the very essence of its core activity which is providing a safe and fun residential environment for peer support activity holidays.

The trustees, who are also the directors of Youth Cancer Trust (UK) Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Dr. T Hickish
Trustee and Chairman

Dated: 21 March 2022

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

I report to the trustees on my examination of the financial statements of Youth Cancer Trust (UK) Limited (the charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Zoë Mowlem FCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 22 March 2022

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	**2**	28,127	-	28,127	151,385
Other trading activities	**3**	11,381	-	11,381	9,639
Investments	**4**	-	-	-	1,997
Other income	**5**	63,719	-	63,719	26,859
Total income		103,227	-	103,227	189,880
Expenditure on:					
Raising funds	**6**	44,142	-	44,142	63,124
Charitable activities	**7**	177,534	-	177,534	197,715
Total resources expended		221,676	-	221,676	260,839
Net expenditure for the year/ Net movement in funds		(118,449)	-	(118,449)	(70,959)
Fund balances at 1 July 2020		779,010	6,669	785,679	856,638
Fund balances at 30 June 2021		660,561	6,669	667,230	785,679

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**9**		186,713		196,257
Current assets					
Debtors	**10**	3,493		4,140	
Cash at bank and in hand		493,194		611,559	
		496,687		615,699	
Creditors: amounts falling due within one year	**11**	(8,721)		(16,455)	
Net current assets			487,966		599,244
Total assets less current liabilities			674,679		795,501
Creditors: amounts falling due after more than one year	**12**		(7,449)		(9,822)
Net assets			667,230		785,679
Income funds					
Restricted funds	**14**		6,669		6,669
Unrestricted funds					
Designated funds	**15**	625,000		625,000	
General unrestricted funds		171,754		154,010	
			660,561		779,010
			667,230		785,679

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 March 2022

Mr. A McQuin
Trustee

Company Registration No. 3436893

1 Accounting policies

Charity information

Youth Cancer Trust (UK) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Studland Road, Alum Chine, Bournemouth, Dorset, BH4 8HZ, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

In line with many small charities, the charity relies on the continued support from its donations and fundraising activities to fund its costs. The trustees have prepared forecasts for the twelve months from approving these accounts that demonstrate that its expected income will enable the company to meet its liabilities as they fall due. Accordingly, the trustees consider the charity to be a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds which the trustees have designated to a particular fund.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliable and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amounts of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Raising funds are costs incurred in attracting voluntary income and in fundraising events.

- Charitable activities include expenditure associated with the provision of holidays and include both direct costs and support costs relation to these activities.

Any irrecoverable Value Added Tax has been included with the expense to which it relates.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Freehold improvements	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	33% Reducing Balance
Motor vehicles	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

1.9 Retirement benefits

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contributions is restricted to the contributions disclosed in note 7. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs and charged to the unrestricted funds of the charity.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1 Accounting policies (Continued)

1.11 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grant recovered.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.12 Taxation

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

1.13 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 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.

2 Unrestricted donations and legacies

	2021	2020
	£	£
Unrestricted donations		
From individuals, companies & clubs	4,221	10,664
From street collections (YCT trading)	925	41,096
Donations	19,431	30,534
Gift aid	1,303	1,849
Friends of YCT	2,247	2,266
Legacies	-	64,976
	28,127	151,385

3 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Sponsorship events	-	453
Bournemouth & New Forest Marathon Festival	-	588
Fundraising events, dinners & balls etc	11,381	4,899
Motor tour	-	5,850
Other trading activities	11,381	9,639

4 Investments

	2021 £	2020 £
Investment income	-	1,997

5 Government grant

	Unrestricted funds 2021 £	Total 2020 £
Government grant	63,719	26,859

6 Raising funds

	2021	2020
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	19,839	23,466
Advertising	3,459	14,417
Staff costs	20,844	20,344
Fundraising and publicity	44,142	58,227
Trading costs		
Other trading activities	-	4,897
	44,142	63,124

7 Charitable activities

	2021	2020
	£	£
Staff costs	83,378	81,473
Depreciation and impairment	9,543	10,545
Telephone	4,990	3,983
Printing, postage and stationary	63	2,148
Patients travel	-	2,865
Motor running costs	2,161	2,281
Insurance	4,047	5,494
Light and heat	3,757	5,784
Council tax and water rates	1,770	2,561
Computer costs	3,780	5,126
Sundry expenses	1,938	5,480
Repairs and maintenance	492	6,330
Household	2,013	2,429
Food	492	5,685
Activities	2,928	8,508
Garden renovation	6,334	4,084
Cleaning	422	2,301
Bank charges	178	353
Bookkeeping	1,553	1,808
Accountancy and other professional	10,220	7,743
Digital and online support services	31,805	24,000
Covid support groups	173	1,837
Independent examiners' fees	3,600	3,600
Trustee indemnity insurance	1,897	1,297
	177,534	197,715
Analysis by fund		
Unrestricted funds	177,534	196,678
Restricted funds	-	1,037
	177,534	197,715

8 Employees

Employment costs	2021	2020
	£	£
Wages and salaries	95,211	93,614
Social security costs	4,132	3,117
Other pension costs	4,879	5,086
	104,222	101,817

Employee costs have been allocated in accordance with the activities of the staff: 20% to activities for generating funds and 80% to charitable activities.

During the year £63,719 of employee costs were covered via furlough income shown separately in the financial statements.

The number of employees during the year was 4 (2020 - 4).

No employee received emoluments of more than £60,000 in the year.

No trustee received any remuneration or reimbursement of expenses in the year.

9 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 July 2020	145,828	132,657	51,264	6,695	40,950	377,394
At 30 June 2021	145,828	132,657	51,264	6,695	40,950	377,394
Depreciation and impairment						
At 1 July 2020	64,172	37,849	48,331	6,583	24,203	181,138
Depreciation charged in the year	2,917	2,653	587	37	3,349	9,543
At 30 June 2021	67,089	40,502	48,918	6,620	27,552	190,681
Carrying amount						
At 30 June 2021	78,739	92,155	2,346	75	13,398	186,713
At 30 June 2020	81,655	94,809	2,934	112	16,747	196,257

10 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	3,493	4,140

11 Creditors: amounts falling due within one year

	2021	2020
	£	**£**
Obligations under hire purchase	2,373	2,373
Other taxation and social security	1,565	1,352
Accruals and deferred income	4,783	12,730
	8,721	16,455

The hire purchase liabilities are secured against the assets to which they relate.

12 Creditors: amounts falling due after more than one year

	2021	2020
	£	**£**
Obligations under hire purchase	7,449	9,822

The hire purchase liabilities are secured against the assets to which they relate.

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The charge to profit or loss in respect of defined contribution schemes was £4,879 (2020 - £5,086).

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds	
	Balance at 1 July 2020	**Incoming resources**	**Balance at 30 June 2021**
	£	**£**	**£**
Souter Charitable Trust	6,669	-	6,669
	6,669	-	6,669

The Souter Charitable Trust represents funding towards the transport cost of Scottish patients.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds	
	Balance at 1 July 2020	**Incoming resources**	**Balance at 30 June 2021**
Contingency fund	250,000	-	250,000
YCT youngster activities	50,000	-	50,000
Healthy eating project	50,000	-	50,000
Interior property development	75,000	-	75,000
Exterior property development	200,000	-	200,000
	625,000	-	625,000

The trustees have designed the following funds for specific purposes:

Property development this has been renamed Exterior Property Development and is to cover any essential exterior works required.

Contingency fund - due to the uncertain economic environment the trustees look to maintain a contingency fund so that the activities of the charity can continue undisrupted if income falls in future years, this is reviewed annually.

YCT for youngster activities - building funds for further activities.

Healthy eating project - to improve the food provision for the young people who reside at Tracy Ann House, in light of the need for specific healthy eating plans and particular dietary requirements during and after a cancer diagnosis, including the dietary needs of people from different faiths.

Interior property development - to improve the interior of Tracy Ann House.

16 Analysis of net assets between funds

	Unrestricted 2021	**Restricted 2021**	**Total 2021**	Total 2020
	£	**£**	**£**	£
Fund balances at 30 June 2021 are represented by:				
Tangible assets	186,713	-	186,713	196,257
Current assets/(liabilities)	481,297	6,669	487,966	599,244
Long term liabilities	(7,449)	-	(7,449)	(9,822)
	660,561	6,669	667,230	785,679

17 Related party transactions

During the year the charity paid professional fees to Sam Becketts Limited of £9,000 (2020 - £6,325). The charity also paid fees of £24,000 (2020 - £24,000) to Sam Becketts Limited for digital services and costs. Sam Becktts Limited is related to the charity by virtue of the fact that Mr. M Hillman (trustee) and Ms. G Hillman are directors and shareholders in Sam Becketts Limited.

During the year trustees made donations of £nil (2020 - £nil) to the charity.