

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

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YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

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.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

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.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

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.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

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.

YOUTH CANCER TRUST (UK) LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

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

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 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).

YOUTH CANCER TRUST (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTH CANCER TRUST (UK) LIMITED

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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 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 2024

		2024		2023	
	Notes	£	£	£	£
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	
		<u>210,232</u>		<u>296,990</u>	
Creditors: amounts falling due within one year	11	<u>(7,934)</u>		<u>(65,014)</u>	
Net current assets			202,298		231,976
Total assets less current liabilities			<u>357,939</u>		<u>399,154</u>
The funds of the charity					
Restricted income funds	13		8,289		5,789
Unrestricted funds	14		349,650		393,365
			<u>357,939</u>		<u>399,154</u>

YOUTH CANCER TRUST (UK) LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 JUNE 2024

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)

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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 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.

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

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
	<u>238,542</u>	<u>164,484</u>

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

3 Fundraising events

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

4 Other income

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

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

5 Raising funds

	2024	2023
	£	£
<u>Fundraising and publicity</u>		
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

YOUTH CANCER TRUST (UK) LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2024**

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)
		<u> </u>	<u> </u>

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	-
	<u> </u>	<u> </u>
	84,037	179,648
	<u> </u>	<u> </u>

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.

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	145,828	132,657	51,264	6,960	-	336,709
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	75,839	48,461	50,063	6,705	-	181,068
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount						
At 30 June 2024	69,989	84,196	1,201	255	-	155,641
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2023	72,906	86,849	1,501	33	5,889	167,178
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Debtors

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

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

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
	<u>7,934</u>	<u>65,014</u>

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
	<u>4,346</u>	<u>5,254</u>

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
	<u>5,789</u>	<u>2,500</u>	<u>8,289</u>

Previous year:

	At 1 July 2022	Incoming resources	At 30 June 2023
	£	£	£
Souter Charitable Trust	5,789	-	5,789
	<u>5,789</u>	<u>-</u>	<u>5,789</u>

YOUTH CANCER TRUST (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

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
	<u>350,000</u>	<u>-</u>	<u>350,000</u>

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.

YOUTH CANCER TRUST (UK) LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2024****15 Analysis of net assets between funds**

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	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
	<u>349,650</u>	<u>8,289</u>	<u>357,939</u>	<u>399,154</u>

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 Becketts 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.