

REGISTERED COMPANY NUMBER: 04303166 (England and Wales)
REGISTERED CHARITY NUMBER: 1090133

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
4 CANCER GROUP

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

4 CANCER GROUP

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Significant Activities, Objectives And Aims

2023 Key Points

- The charity generated an income of just £34,578 in 2023. This represents a reduction in income of over 90% compared to the five year period before the onset of the COVID-19 pandemic. In the five full years preceding the pandemic, the charity raised circa £500,000 every year.
- We have re-established our Fundraising Programme which had staffing issues in 2023. We therefore hope that with renewed efforts our income will be significantly larger in 2024.
- Despite the significant loss of income since the pandemic, the charity ends 2023 with an optimistic outlook.
- In 2023 the charity agreed the purchase of its first respite holiday home in Yarmouth (Isle of Wight). This will help us reduce the cost of respite holidays by up to 50% in 2024.
- Despite the charity's loss in income since 2020, we still managed to help 415 people in 2023 and facilitated 2,470 respite days.
- Due to the financial impact of a cancer diagnosis and the cost of living crisis, requests for support have never been higher.
- To meet this increased demand, we spent over three times our 2023 annual income on meeting our charitable objectives, operating at a deficit of £75,590. This was made possible by delving deeply into our reserves (as we did in 2022).
- Due to the volume of requests for help that we receive and the medical complexity of the cases involved, we typically operate with a reserves policy to serve an 18 month waiting list. However, we no longer hold the reserves to serve an 18 month waiting list.
- Since the charity started in 2001, we have helped 7,214 people and delivered a total of 34,099 respite days.
- Despite the dramatic drop in annual income, we remain on track to meet our long-term objective of delivering a 'Century Of Respite' before the end of 2025 (i.e. 36,500 respite days).
- By buying additional respite holiday properties, we believe that we can (a) improve the quality of holidays we deliver, (b) halve our daily respite costs and (c) deliver a safer holiday environment for immunocompromised families thanks to enhanced cleaning protocols. We have therefore initiated appeals nationwide to fund a series of respite properties in various holiday locations across the UK.

About Us

Our Mission

The '4 Cancer Group' exists to help the whole 'family unit' manage the impact of living with cancer.

Why Do We Exist?

Cancer is the toughest fight most of us will ever face. Fifty per cent (50%) of people born in the UK after 1960 will be diagnosed with some form of cancer at some point in their lives. After diagnosis, life is taken over by hospital visits, uncertainty and often financial worries. Adult cancer patients will often need to stop working as a result of their diagnosis and it is also common for a family member to give up work to care for someone who is terminally ill. It is no surprise therefore that the incidence of clinical depression is up to five times higher in patients with cancer than the general population. (Source: European Journal of Cancer).

Importantly, we recognise that cancer has a profound impact on the whole family unit and not just the diagnosed individual; the 4 Cancer Group's focus on the whole family unit sets us apart. As a specialist respite charity, we provide the whole family with relief from the difficulties of living with cancer. We believe in the 'here and now' and strive to help the whole family unit deal with the emotional burden that a cancer diagnosis brings.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

What Do We Do?

Primary Objective:

Our experience since 2001 shows that 'time out' with the family provides tangible benefits for both mental and physical health. Over the past 22 years we have developed a diverse and flexible respite portfolio which is designed to fit around complex treatment plans.

From family days out to longer respite breaks in both the UK and abroad, we give families living with cancer something to look forward to at the end of arduous treatment schedules. Our mantra is to 'create memories which last a lifetime'.

Given that a significant number of people we help are terminally ill, the creation of positive memories is of fundamental importance, especially for the family members left behind if the cancer patient later dies. Such trips also help the recently bereaved come to terms with their loss and gives them a positive focus in the months after a loved one has died.

Designed with relaxation in mind, most of our respite activities also give people the opportunity to keep physically active. Keeping active could help to prevent more than 3,000 cases of cancer every year in the UK. (Source: Cancer Research UK).

Secondary Objectives:

(1) To make grants to UK based cancer care institutions. We recognise that good palliative care can make all the difference to both the cancer patient and their wider family. With a focus on 'end of life' care and support, we make grants to hospices and other care institutions to help people in the latter stages of their illness.

(2) Given that we are committed to continuous improvement, research is a key component of our work. We constantly monitor the impact of our respite programmes to ensure that they are delivering maximum benefit. In addition to our own quantitative and qualitative research, we work closely with Loughborough University and the University of Brighton to ensure that we properly understand the needs of the families we help. We are also very interested in the emerging research that both exercise and spending time at altitude can offer a range of health benefits to cancer patients and non-cancer patients alike. Given that elements of our respite programme encourage people to 'get active' and also to spend time in an 'alpine' environment, these are also important areas of focus.

What Do We Deliver?

For the majority of our beneficiary families, their lives have been totally taken over by cancer. As a consequence of all the hospital appointments, complex treatment plans and assessments, families spend much less time with one another. Holidays and short breaks, traditionally the main time of the year when families spend quality time together, are usually the first casualty. And aside from the time constraints, few families can afford to spend time away from home with one another due to the financial impact of a cancer diagnosis.

We continue to develop bespoke respite programmes which accommodate delicate health needs, complex treatment schedules, depleted finances and wider family circumstances. The end result is a respite break tailored to each family where all they need to do is turn up and enjoy some special time with one another. For those families who are truly struggling financially, we add spending vouchers or a dining plan to their break so that they can enjoy their time together without worrying about extra costs.

Who Are Our Beneficiaries?

We continue to broaden the group of people whom we help (our beneficiaries) in terms of cancer type, geographical coverage (UK) and age. Our approach is 100% inclusive in that we provide respite for people of all ages, with any type of cancer, with any disability resulting from cancer (where possible) and at any stage of treatment. For example, the youngest patient we have helped was 20 months and the oldest was 79. We have helped families as far South as Cornwall to Fife in Scotland.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

Importantly, we recognise that cancer affects the whole family unit and not just the person who is diagnosed with the disease. Because cancer does not discriminate, neither do we. We help people from any background or socio-demographic group and we rely on our extensive network of medical professionals and partner organisations from across the UK to refer families who are most in need of our help.

Public Benefit, Charitable Cooperation And Fiscal Sponsorship

The activities detailed in this report are a targeted effort to bring families closer together, to help them forget about the cancer that has been dictating their lives and to help them fight on whilst a cure for cancer is found.

We continue to have significant public benefit according to feedback from beneficiary families.

The Trustees confirm they have had due regard to the guidance provided by the Charity Commission in respect of public benefit.

As part of our fiscal sponsorship programme we welcomed two other organisations into the 4 Cancer Group, namely the 'Neil Vines Trust' and 'From Me To You'. 'From Me To You' has since become independent thanks to the helping hand we gave them in their early years.

We also continue to work collaboratively alongside other charitable organisations such as NHS Trusts, Macmillan, Youth Cancer Trust, Something To Look Forward To and The Teenage Cancer Trust in the delivery of quality respite.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

2023 Impact

Despite the huge reduction in income since 2020 (down over 90% from pre-pandemic levels), we managed to deliver / facilitate 2,470 respite days in 2023. This represents the sixth highest annual output since 2001.

In 2023, we achieved 6.77 years of respite days. This meant that every day of the year we had nearly 7 people away on holiday.

We helped 415 people in 2023, the eight highest number in our 22 year history. Since the charity started in 2001 we have helped 7,214 people and delivered a total of 34,099 respite days.

Due to the pandemic and the recent cost of living crisis, requests for support have never been higher. To meet this increased demand, we spent nearly three times our 2023 annual income on respite activity in 2023, operating at a deficit of £75,590. This was made possible by delving deeply into our reserves as in the previous year (2022).

2023 Respite Partners

Due to the increased cost of holidays after Brexit and the COVID-19 pandemic, our 2023 operations were limited to:

- Park holidays in the UK
- Park holidays in France
- Isle of Wight trips (South Coast)

We continue to be very grateful to a number of organisations who provide a very sympathetic service to our beneficiaries. These include Haven, Hoseasons, Wightlink, Village Club du Soleil and Blair's Holiday Parks.

Family Feedback In 2023

We measure a number of factors to understand our impact. Both quantitative and qualitative feedback is collected in addition to evaluating the wellbeing of our beneficiaries post-delivery. Of key significance are our research partnerships with Loughborough University with the University of Brighton who have helped us to continuously improve what we do.

Each respite day we deliver is designed to give families a break from the trauma of living with cancer. Whether on a boat, in the middle of a forest, up a mountain or down by the sea, our respite days are full of fresh air, fun and togetherness.

Each break is specifically designed to create lasting memories. We aim to recharge batteries, to re-strengthen bonds and to give families the energy to carry on the daily battle that is 'living with cancer'.

Below is a testimonial from just one of the families we helped in 2023. The difference we continue to make to peoples' lives is clear:

“Just a note to say thank you so much for the holiday. We had an absolutely fantastic time so much so that my daughter didn't want to leave. The site, accommodation and staff were lovely and we've given our daughter Isabella some amazing memories which we know she will cherish.

I'm 42 years old. I've worked all my life as an electrical engineer and never had any health problems. Unfortunately I was diagnosed with kidney cancer last year and the treatment was unsuccessful. I'm now terminal (2-3 months). I had to give up work due to my health problems a few months ago and because I have assets (own my own home) I'm only entitled to limited benefits that don't even cover our living costs.

We would not have been able to afford to go on holiday again. This really was an amazing gift and we cannot thank you enough for what this means to me and my partner Lucy by having this time with Isabella and making these memories”.

Thank you again.
David

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

Targets

The charity has a series of medium and long-term targets.

A Century Of Respite

At the end of 2016, the charity had provided 17,951 respite days to 4,062 people (since starting in 2001). This represented the equivalent of just under 50 years (half a century) of respite days when viewed as a whole. Consequently, the Trustees decided in late 2016 to set a target to reach 100 years (a century) of respite days and to help a further 4,000 people.

Based on an average of the charity's output for the previous three years, we set an ambitious minimum target to provide 2,000 respite days to circa 400 people every year. By setting a baseline service level we set a target of the end of 2025 to achieve the 100 year target. Given the first 50 years took us nearly 16 years to achieve, the target would require us to deliver the same number of respite days in roughly half that time-frame (8 years).

Due to COVID-19 restrictions, we were only able to deliver 643 respite days (combined) for 2020 and 2021. To be on schedule to meet our '100 years of respite' target by the end of 2025, we needed to have delivered 32,500 respite days by the end of 2023.

Despite the huge reduction in income since the pandemic (over 90% since 2019), we delivered 2,470 respite days in 2023. We were 1,599 respite days ahead of schedule at the end of 2023. This was only made possible by massively overachieving on our annual targets between 2016 and 2019.

Year	Number of People	Respite Days Provided	Cumulative Respite Days Provided	Cumulative Years of Respite Delivered
2001	0	0	0	0.00
2002	2	2	2	0.01
2003	35	36	38	0.10
2004	57	91	129	0.35
2005	243	798	927	2.54
2006	195	891	1,818	4.98
2007	180	1,004	2,822	7.73
2008	246	755	3,577	9.80
2009	255	1,060	4,637	12.70
2010	305	1,648	6,285	17.22
2011	330	1,404	7,689	21.07
2012	390	1,764	9,453	25.90
2013	340	1,421	10,874	29.79
2014	468	2,078	12,952	35.48
2015	539	2,286	15,238	41.75
2016	477	2,713	17,951	49.18
2017	635	2,813	20,764	56.89
2018	853	3,914	24,678	67.61
2019	545	2,482	27,160	74.41
2020	13	60	27,220	75.58
2021	150	583	27,803	76.17
2022	541	3,826	31,629	86.65
2023	415	2,470	34,099	93.42
End of 2025 Target	8,000	36,500	36,500	100 Years

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

Holiday Property Acquisition

In 2017, we announced an intention to purchase land or buildings so that we could start to supply respite breaks directly to beneficiary families, thereby removing our reliance on third party providers. This was in direct response to the charity's growing inability to source holidays at discounted rates, especially during school holiday periods.

Brexit, the COVID-19 pandemic and the cost of living crisis have further accentuated the problem. The cost of holidays has increased markedly as travel companies have tried to recoup some of their losses from 2020 and 2021. Consequently, our ability to buy in holidays at attractive rates has been severely impinged.

By owning our own respite facilities, we will be able to fix a large percentage of our costs whilst also providing availability throughout the year at a constant rate. We can also ensure that cleaning standards are kept at the highest level to protect vulnerable families where a family member is immunocompromised. Shared holiday facilities at holiday parks still make many of our families nervous.

One 2 bedroom house has the potential to provide a holiday for at least 160 people every year at 77% occupancy (40 weeks out of 52). Consequently, a two bedroom property has the potential to provide at least 1,120 respite days every year. Purchase and administration costs aside, the cost per respite day could be nearly halved by owning our own respite facilities even at 77% utilization.

We agreed the purchase of our first respite holiday property on the Isle of Wight in 2023. The purchase price was agreed in February 2023 but completion had still not occurred by the end of December. At the time of writing this report (August 2024), the house has been operational for five months and the feedback from families has been simply fantastic.

Without the generous help from grant making trusts and foundations, we simply would not have had the funds to buy this incredible property. Moreover, this generosity has given us the chance to vindicate the charity's decision to operate its own respite properties. Not only can we offer a much improved respite 'product' but also one that costs the charity much less (we forecast up to 50% less going forward).

Our longer term objective is to add holiday properties in other parts of the United Kingdom to serve local people who are in urgent need of help. Ideally we would add to our holiday portfolio over the coming five years with properties near the Brecon Beacons, the Lake District, Norfolk and the West Coast of Scotland. This will give us excellent geographic coverage across the wider UK region. We are developing a Respite Property Fund which will enable us to expand our property portfolio across the UK.

10,000 People / 1,000 People Every Year

If we can hit our '100 Years Of Respite' target (hopefully by the close of 2025), we forecast that we will have helped in the region of 8,000 people. The next logical target thereafter is to reach the obvious mile-stone of helping 10,000 people in total. By the end of 2023, we had helped 7,214 people.

Every day, nearly 1,000 people in the United Kingdom are told they have some form of cancer (Source: Cancer Research UK). Our longer term objective is therefore to provide respite services for 1,000 people every year.

Four respite properties (with a mix of two or three-bedrooms) has the potential to help 1,000 people every year with a respite day total of 6,000 days. However, given the current availability of funds, we are fully aware that this is a very ambitious target.

FINANCIAL REVIEW

Financial Position

Total incoming resources for the year were £34,578 (£56,945 in 2022) and resources expended £110,168 (£153,588 in 2022).

There was a retained deficit for the year on unrestricted activities of £75,590 (2022 deficit £80,832) and this has been deducted from the reserves brought forward of £214,300 to leave £138,710 which will be carried forward.

There was no movement on restricted reserves and this remain unchanged at £15,957.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Reserves Policy

The majority of the families who are referred to us by NHS trusts, GPs and other care institutions have complex medical needs. Due to shifting medical treatment schedules it is quite common for us to book and re-book a respite holiday several times.

Consequently, a large proportion of the families we help will stay on our waiting list for 18 months. To honour the promises we make, our reserves policy is designed to serve an 18 month waiting list at previous year levels.

Although we 'fast track' families where there is a terminal diagnosis, many patients die before they are able to take a respite holiday with their family. The focus then shifts to a bereavement situation where we provide a private space for the family to grieve.

Due to the ongoing effects of the COVID-19 pandemic and the more recent cost of living crisis, requests for support have never been higher. Demand for our services greatly outweighs supply however.

We delivered 2,470 respite days in 2023. An 18 month reserve policy would require us to retain enough funds to deliver 3,705 respite days (2,470 days x 1.5 years = 3,705). This would require unrestricted re-serves of £165,243 if each respite day in 2024 costs the same as it did in 2023.

However, with the consumer price index (CPI) of domestic holiday centres in the United Kingdom reporting a 17.8% increase in holiday prices over the course of 2023, we forecast the real cost in 2024 could be much higher at circa £200,000. (Source: Consumer Price Index of holiday centers, Statista UK)

Put simply, we no longer hold enough in reserves to serve an 18 month waiting list.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 11 October 2001 (Company Number 4303166) and registered as a Charity on 17 January 2002 (Charity Number 1090133).

The Charity initiated its operations on 25 April 2001.

The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Directors/Trustees are re-elected at each AGM.

4 CANCER GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

The '4 Cancer Group' is made up of five fundraising divisions: Sail 4 Cancer, Ski 4 Cancer, Run 4 Cancer, Bike 4 Cancer and The Neil Vines Trust. Family respite services are delivered at 'group' level via the '4 Cancer' brand (please visit www.4cancer.org for more information). We continue to refine our structure so that we can support more families affected by cancer every year.

To reduce costs and make us more efficient, we started an ambitious cost cutting programme in 2019 which continued into 2023. Over the same period we have moved offices twice, reducing office expenditure considerably. This has resulted in a 65% reduction in administration costs.

Since 2019 the charity has drastically changed its staffing model, moving from a salaried team of seven people in 2019 to zero employees since. Our current management approach is to employ the services of experts where needed on reduced commercial rates.

We started 2023 with three trustees and finished the year with four. The current trustee team consists of two marketing consultants, a shipping materials supplier and a fire training specialist. We intend to grow the trustee team in 2024.

We also have a number of volunteer patrons and ambassadors. These include Sir Ben Ainslie OBE, Andrew Pindar OBE DL, Dee Caffari MBE, Franz Klammer, Graham Bell and Eddie 'The Eagle' Edwards. We would also like to pay tribute to Baron Michael Boyce, Admiral Of The Fleet, the Lord Boyce KG GCB OBE KStJ DL who served as a Patron for over twenty years (from 2001 until his death in November 2022).

People

Our management approach is to employ a small and efficient team and to bring in experts on a contracted and temporary basis where needed e.g. marketing, event management, IT etc. In 2023, the charity employed four people on a part-time basis, one of whom is a trustee.

Risk Management

The Trustee board reviewed a number of principal risks and uncertainties during 2023. The Board has strategies and controls in place to mitigate the operational risks highlighted below:

- The significant decline in the charity's income since 2019
- The increasing cost of holidays due to COVID-19, Brexit and the cost of living crisis
- The charity's reduced ability to buy discounted holiday product as a consequence
- Our dependence on the travel industry as a source of income
- The decline in event based fundraising (e.g. Brighton Marathon) and the impact of this on fundraising
- The ongoing need for better technology (websites) to raise funds
- The ongoing need to measure the psychological and physiological impact of the charity's services
- The importance of GDPR and our Vulnerable Adults / Child Protection policies going forward

When working towards this target we continue to ensure that we:

- Help the whole 'family unit' manage the impact of living with cancer
- Create memories for families which last a lifetime
- Promote an active lifestyle to help lower cancer incidence and assist in recovery
- Strive to improve the standards of 'end-of-life' care

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04303166 (England and Wales)

Registered Charity number

1090133

4 CANCER GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

Registered office

35 Lavant Street
Petersfield
GU32 3EL

Trustees

A J Hayward
A J B Nicholson
D J Gill (appointed 1.1.23)
S J Bowker (appointed 1.9.23)

Company Secretary

A J Hayward

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of 4 Cancer Group for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 October 2024 and signed on its behalf by:

A.J. Hayward

A J Hayward - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 4 CANCER GROUP

Independent examiner's report to the trustees of 4 Cancer Group ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Christopher Robert Tyler FCA DChA FCIE

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14 October 2024

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STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,926	-	30,926	55,553
Charitable activities	4				
Respite Holidays for Beneficiaries		-	-	-	625
Investment income	3	<u>3,652</u>	<u>-</u>	<u>3,652</u>	<u>767</u>
Total		<u>34,578</u>	<u>-</u>	<u>34,578</u>	<u>56,945</u>
 EXPENDITURE ON					
Raising funds	5	32,475	-	32,475	31,929
Charitable activities	6				
Respite Holidays for Beneficiaries		68,423	-	68,423	112,539
Support costs		<u>9,270</u>	<u>-</u>	<u>9,270</u>	<u>9,120</u>
Total		<u>110,168</u>	<u>-</u>	<u>110,168</u>	<u>153,588</u>
 NET INCOME/(EXPENDITURE)		(75,590)	-	(75,590)	(96,643)
 RECONCILIATION OF FUNDS					
Total funds brought forward		214,300	15,957	230,257	326,900
 TOTAL FUNDS CARRIED FORWARD		<u>138,710</u>	<u>15,957</u>	<u>154,667</u>	<u>230,257</u>

The notes form part of these financial statements

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BALANCE SHEET **31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	14	8,869	-	8,869	7,436
Cash at bank		<u>208,265</u>	<u>15,957</u>	<u>224,222</u>	<u>270,288</u>
		217,134	15,957	233,091	277,724
CREDITORS					
Amounts falling due within one year	15	(78,424)	-	(78,424)	(47,467)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>138,710</u>	<u>15,957</u>	<u>154,667</u>	<u>230,257</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,710</u>	<u>15,957</u>	<u>154,667</u>	<u>230,257</u>
NET ASSETS		<u>138,710</u>	<u>15,957</u>	<u>154,667</u>	<u>230,257</u>
FUNDS	16				
Unrestricted funds				138,710	214,300
Restricted funds				<u>15,957</u>	<u>15,957</u>
TOTAL FUNDS				<u>154,667</u>	<u>230,257</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2024 and were signed on its behalf by:

A.J. Hayward

A J Hayward - Trustee

The notes form part of these financial statements

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities (SOFA) once the charity has legal entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Grants are recognised in full in the SOFA in the year in which they are receivable. Grants for the purchase of fixed assets are credited to restricted income when they are receivable. Where the use of the asset is restricted, depreciation is charged against the restricted fund. Where the use of the asset is not restricted it is transferred to the general fund.

Other income, including investment income and commissions, is recorded on an accruals basis.

For legacies, entitlement is taken on a case by case basis as the earlier on the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity 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. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure, including irrecoverable VAT, is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Costs of generating voluntary income includes relevant fundraising and publicity costs.

Charitable activities

Costs of charitable activities comprise direct expenditure. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs include those costs, such as independent examiners' fees, associated with constitutional and statutory requirements.

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life :

Fixtures and fittings - 20% on cost
Computer equipment - 50% on cost

Assets costing less than £500 are written off to the Statement of Financial Activities.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>30,926</u>	<u>55,553</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>3,652</u>	<u>767</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Other income - insurance monies	Respite Holidays for Beneficiaries	<u>-</u>	<u>625</u>

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Costs of generating funds	16,425	15,879
Fundraising, PR and marketing	<u>16,050</u>	<u>16,050</u>
	<u>32,475</u>	<u>31,929</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Respite Holidays for Beneficiaries	68,423	-	68,423
Support costs	<u>-</u>	<u>9,270</u>	<u>9,270</u>
	<u>68,423</u>	<u>9,270</u>	<u>77,693</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Holiday booking and administration	28,050	28,050
Respite holidays for beneficiaries	31,259	73,548
Premises costs	4,577	2,162
Postage and stationery	159	957
Travel and subsistence	129	83
Insurance	322	1,100
Computer costs	2,529	4,602
General expenses	85	342
Bank charges	713	785
Accountancy and Taxation	600	600
Depreciation	<u>-</u>	<u>310</u>
	<u>68,423</u>	<u>112,539</u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support costs	<u>8,100</u>	<u>1,170</u>	<u>9,270</u>

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2023 Support costs £	2022 Total activities £
Financial management	8,100	8,100
Independent examination	<u>1,170</u>	<u>1,020</u>
	<u>9,270</u>	<u>9,120</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	-	310
Independent Examination	<u>1,170</u>	<u>1,020</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

One Trustee, Andrew Hayward, received remuneration of £24,000 (2022: £24,000) in connection with his role as fundraising and marketing consultant.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,803	2,750	55,553
Charitable activities			
Respite Holidays for Beneficiaries	625	-	625
Investment income	<u>767</u>	<u>-</u>	<u>767</u>
Total	<u>54,195</u>	<u>2,750</u>	<u>56,945</u>
EXPENDITURE ON			
Raising funds	31,929	-	31,929
Charitable activities			
Respite Holidays for Beneficiaries	93,978	18,561	112,539
Support costs	<u>9,120</u>	<u>-</u>	<u>9,120</u>
Total	<u>135,027</u>	<u>18,561</u>	<u>153,588</u>
NET INCOME/(EXPENDITURE)	(80,832)	(15,811)	(96,643)

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	295,132	31,768	326,900
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>214,300</u>	<u>15,957</u>	<u>230,257</u>

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2023	1,021
Disposals	<u>(1,021)</u>
At 31 December 2023	<hr/> -
AMORTISATION	
At 1 January 2023	1,021
Eliminated on disposal	<u>(1,021)</u>
At 31 December 2023	<hr/> -
NET BOOK VALUE	
At 31 December 2023	<hr/> - <hr/>
At 31 December 2022	<hr/> - <hr/>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	1,892	8,791	10,683
Disposals	<u>(1,892)</u>	<u>(8,791)</u>	<u>(10,683)</u>
At 31 December 2023	<hr/> -	<hr/> -	<hr/> -
DEPRECIATION			
At 1 January 2023	1,892	8,791	10,683
Eliminated on disposal	<u>(1,892)</u>	<u>(8,791)</u>	<u>(10,683)</u>
At 31 December 2023	<hr/> -	<hr/> -	<hr/> -
NET BOOK VALUE			
At 31 December 2023	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>
At 31 December 2022	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>8,869</u>	<u>7,436</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,016	9,169
Social security and other taxes	468	468
Accrued expenses	1,740	4,630
Funding in advance	<u>71,200</u>	<u>33,200</u>
	<u>78,424</u>	<u>47,467</u>

The funding in advance relates to monies received to purchase a holiday home (see Note 18).

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	21,715	(75,590)	(53,875)
Respite - providing respite to families affected by cancer who are already talking to but are not ready to travel yet.	100,000	-	100,000
Respite - monies set aside for website development to provide a better respite process and improve our digital fundraising capabilities.	12,585	-	12,585
Building - monies set aside to purchase land/buildings to offer a baseline of respite places directly through our own respite facility.	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	214,300	(75,590)	138,710
Restricted funds			
Young Carers	2,000	-	2,000
Families living in Nottinghamshire.	1,265	-	1,265
Families living in Oxfordshire.	5,921	-	5,921
Families living in Worcester.	1,440	-	1,440
Families living in Hull and East Yorkshire	2,737	-	2,737
Families living in Berkshire	<u>2,594</u>	<u>-</u>	<u>2,594</u>
	<u>15,957</u>	<u>-</u>	<u>15,957</u>
TOTAL FUNDS	<u>230,257</u>	<u>(75,590)</u>	<u>154,667</u>

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,578	(110,168)	(75,590)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>34,578</u>	<u>(110,168)</u>	<u>(75,590)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	102,547	(80,832)	21,715
Respite - providing respite to families affected by cancer who are already talking to but are not ready to travel yet.	100,000	-	100,000
Respite - monies set aside for website development to provide a better respite process and improve our digital fundraising capabilities.	12,585	-	12,585
Building - monies set aside to purchase land/buildings to offer a baseline of respite places directly through our own respite facility.	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	295,132	(80,832)	214,300
Restricted funds			
Young Carers	2,000	-	2,000
Families living in Devon.	300	(300)	-
Families living in Nottinghamshire.	2,100	(835)	1,265
Families living in Oxfordshire.	3,921	2,000	5,921
Families living in Worcester.	2,457	(1,017)	1,440
Families living in Leicestershire.	450	(450)	-
Families living in the South of England	12,500	(12,500)	-
Families living in Hull and East Yorkshire	5,000	(2,263)	2,737
Families living in Berkshire	3,000	(406)	2,594
Families living in Kent	<u>40</u>	<u>(40)</u>	<u>-</u>
	<u>31,768</u>	<u>(15,811)</u>	<u>15,957</u>
TOTAL FUNDS	<u>326,900</u>	<u>(96,643)</u>	<u>230,257</u>

4 CANCER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,195	(135,027)	(80,832)
Restricted funds			
Families living in Devon.	-	(300)	(300)
Families living in Nottinghamshire.	750	(1,585)	(835)
Families living in Oxfordshire.	2,000	-	2,000
Families living in Worcester.	-	(1,017)	(1,017)
Families living in Leicestershire.	-	(450)	(450)
Families living in the South of England	-	(12,500)	(12,500)
Families living in Hull and East Yorkshire	-	(2,263)	(2,263)
Families living in Berkshire	-	(406)	(406)
Families living in Kent	-	(40)	(40)
	<u>2,750</u>	<u>(18,561)</u>	<u>(15,811)</u>
TOTAL FUNDS	<u>56,945</u>	<u>(153,588)</u>	<u>(96,643)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

18. POST BALANCE SHEET EVENTS

On the 17 January 2024 the charity purchased a holiday home in Yarmouth, Isle of Wight for £68,000 plus costs.

The property purchase was funded by donations.

19. STATUTORY INFORMATION

4 Cancer Group is a Charitable Company, limited by guarantee, registered in England and Wales and has no share capital. No one member has overall control of the Charity.

The Company's registered number and registered office address can be found in the Legal and Administrative Information section of the accounts.

4 CANCER GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,926	55,553
Investment income		
Deposit account interest	3,652	767
Charitable activities		
Other income - insurance monies	-	625
Total incoming resources	34,578	56,945
EXPENDITURE		
Raising donations and legacies		
Costs of generating funds	16,425	15,879
Fundraising, PR and marketing	16,050	16,050
	32,475	31,929
Charitable activities		
Holiday booking and administration	28,050	28,050
Respite holidays for beneficiaries	31,259	73,548
Premises costs	4,577	2,162
Postage and stationery	159	957
Travel and subsistence	129	83
Insurance	322	1,100
Computer costs	2,529	4,602
General expenses	85	342
Bank charges	713	785
Accountancy and Taxation	600	600
Fixtures and fittings	-	310
	68,423	112,539
Support costs		
Management		
Financial management	8,100	8,100
Governance costs		
Independent examination	1,170	1,020
Total resources expended	110,168	153,588
Net expenditure	(75,590)	(96,643)

This page does not form part of the statutory financial statements