

Company Registration number 05536898
Charity Registration number 1113821

Kids Cancer Charity
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2021

Kids Cancer Charity
Company limited by guarantee

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Company information

Directors	K Shastri - Chairman T T Dewan P C Hunt R I Ambrose D West
Secretary	B Thomas
Company number	05536898
Charity number	1113821
Registered office	Child Care Centre 62 Walter Road Swansea West Glamorgan SA1 4PT
Auditors	RH Jeffs & Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW
Business address	62 Walter Road Swansea SA1 4PT
Bankers	Barclays Bank plc Newburgh House Charter Court Pheonix Way Swansea

**Kids Cancer Charity
Trustees' Annual Report
for the year ended 31 March 2021**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 23 and comply with the Charity's Memorandum and Articles of Association and Statement of Recommended Practice - Accounting and Reporting by Charities. This report also represents the directors' report as required by Company Law

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees

The Trustees who served the charity during the year were:

Dr. K Shastri (Chairman)

Mr. T T Dewan

Mr. P C Hunt

Mr. R I Ambrose

Mr. D West

Constitution

The charity was first registered at the Charity Commission in May 1989 as Christian Lewis Trust and became an incorporated company limited by guarantee from the 1st April 2007 with the name Christian Lewis Trust Limited. In July 2011 the charity's name was changed to Kids Cancer Charity to better reflect the services offered by the charity. The operation of the charity is the responsibility of the trustees who are empowered to invest the resources of the charity at their discretion.

Appointment of Trustees

Trustees are appointed by invitation only. A prospective Trustee is invited to attend a number of meetings and then, if appropriate, invited to join the charity. Trustees are members of the board and all are unremunerated volunteers.

Trustee Induction and Training

All trustee induction and training is conducted in house and provided by other trustees and the management team. The trustees take full advantage of the guidance provided by the Charity Commission.

History

Kids Cancer Charity was established in 1989 as Christian Lewis Trust to help children with cancer and their families. The charity is an equal opportunity organisation and its objectives remain unchanged as we continue to strive to help all children affected by cancer but we have, over the last 30 years broadened the range and scope of the services we offer in order to meet the ever changing demands.

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Although the incidence of childhood cancer has increased since the 1960's, it is most gratifying that with the advances in the management and treatment of cancer, eight out of ten children now survive five years or more. With the growing numbers of childhood cancer incidence and survivors, the charity remains committed to reach all those children and their families who may need its help. The charity is an equal opportunity organisation and the Trustees are committed to an environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. The charity continues to make reasonable adjustments to meet the needs of staff or families who are or become disabled.

Our Aims

- To improve the quality of life for children and teenagers aged between 3 and 18 years of age who are affected by cancer.
- To provide emotional and practical support that complements and adds value to the services provided by the statutory authorities.
- To recognise that childhood cancer affects the entire family.

Public Benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular, the Trustees have referred to and complied with the duty in section 17 of the Charities Act 2011. The Trustees considered how the Charity's planned activities have contributed to the aims and objectives they have set. The Board seeks to provide a structured training programme that develops its staff's capabilities, competences and skills to ensure the very best of care for families utilising our services.

Who do we help?

- Children and teenagers who have cancer.
- Siblings of children/teenagers who have been diagnosed with cancer.
- Children/teenagers who are on treatment.
- Children/teenagers who are having palliative care for terminal cancer.
- Siblings of children/teenagers who have a terminal prognosis.
- Children/teenagers who have been bereaved by cancer.
- The families of any of the above

Our services

- Play Therapy
- Bereavement Support
- Befriending
- Support Groups
- American Dream Experience Programme

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- Disneyland Paris Programme
- Compassionate Care Breaks in the UK

Therapeutic Services

In addition to coping with their diagnosis of cancer, children and teenagers can also find it difficult to cope with the emotional and psychological consequences of their illness. In contrast to adults, the treatment protocols for children are often delivered on extended timescales over many months. For example, a child with Leukaemia may undergo continuous chemotherapy for 39 months or more. These treatments and surgical procedures can be very frightening to children and affect every aspect of their lives and well-being. The brothers and sisters of a child with cancer are also affected and siblings may be traumatised by the very real possibility of bereavement. These powerful emotions deeply affect the whole family. Our experienced therapists work with these children and their families to provide the support to help them through these very difficult times.

Play Therapy

Play Therapy enables children to express themselves through the medium of play. The therapist's role is to provide a safe, supportive, empathetic and unconditional environment for the children to explore and communicate their feelings. To do this the therapist must have the skills to engage the children's natural language of play to provide the context to enable them to express their feelings. One of the important aspects within play therapy is the relationship and trust the therapist is able to build with the children. Our therapists use puppets, musical instruments, art etc. for children to play out and therefore communicate their sense of trauma and life experiences.

Bereavement Support

Death is one of the most painful losses an individual can experience. The pain and grief of bereavement can be overwhelming particularly if there are children involved.

The charity has extensive experience of helping children and teenagers come to terms with death and offers 'one to one' bereavement support as well as facilitating support groups.

When we work with a bereaved child or teenager, we recognise that grief can be unpredictable and that parents in particular experience shock, denial, anger, depression, and desolation. What is important is that we support these families throughout their grieving process. Although we cannot take the pain away, we can help individuals focus and cherish their happy experiences as a family and provide the necessary support through their grief.

As well as supporting children or young persons to express their feelings, we also make sure that they feel able to talk and remember the person who has died. Our experience shows that even in the most loving of families, a grieving child or young person will not mention the person who has died, for fear of 'making' others feel sad. Yet research shows that children and young people need to talk and remember the one who has died.

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Befriending

Dealing with bereavement, a life-limiting illness or supporting a loved one who is very ill can be one of the greatest challenges anyone has to face. We offer befriending opportunities either face to face or on the telephone to overcome a sense of isolation and to support a parent/guardian/carer through these very difficult times.

Befriending offers the opportunity to talk in confidence to someone who has a deep understanding of the many issues associated with cancer. Our befrienders offer a supportive relationship and are able to talk about many difficult issues including death, the stages and process of dying, the likelihood of experiencing pain and the powerful emotions always associated with a diagnosis of cancer.

Support Groups

We have a number of support groups whose members share a similar experience and are therefore able to provide mutual support for each other whilst sharing experiences and the opportunity to seek help and support. This may take the form of relating personal experiences, listening to other members' experiences, providing sympathetic understanding and establishing friendships. These group sessions can help individuals work through their difficulties, offer a sense of belonging and dispel isolation.

Each group has a facilitator who helps the group to express common experiences and who ensures that everyone in the group is included. The facilitator also makes the practical arrangements for the meeting.

Holiday Programmes

The children/teenagers and their families often have to endure many months or even years of difficult and painful treatment that has an emotional impact on the whole family. They are devastated and can feel frightened, anxious and confused by everything that is going on around them. The charity offers direct and practical support to these families and those bereaved by cancer and having to cope with their loss and grief.

Our holiday programmes offer families a much-needed break and gives them the opportunity to spend quality time together away from hospitals, work and other pressures. It gives families something positive to look forward to and a goal to achieve.

American Dream Experience

It is almost every child's dream to visit Mickey Mouse and friends in the Magic Kingdom, but a visit to America can be an overwhelming experience if you have a child with cancer. The charity gives families the opportunity to visit the Magic Kingdom and meet many of the characters, building special memories that will last forever. The charity tailors all itineraries individually to meet the needs of each family providing a stress-free holiday for the whole family. Theme Park visits can be an exciting 'Experience of a Lifetime' and we pride ourselves on ensuring that families are well briefed before they travel to ensure they get the very best from the visit.

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As part of our 'American Dream Experience' families have the opportunity of staying at our luxury four bedroomed 'Home from Home' villa which is situated in a quiet location next to a conservation area, yet within easy distance of all the major theme parks in Orlando.

Disneyland Paris Programme

Kids Cancer Charity works with Disneyland Paris offering children with cancer, and their immediate families (parents/guardians/brothers/sisters) the opportunity of a three-day break to visit Mickey and his friends at Disneyland Paris. Accommodation on offer is at an on-site Disney Hotel i.e. Newport Bay Club (or similar) which is situated on the shore of Lake Disney and includes a free three day unlimited admission pass to both Disneyland Park and Walt Disney Studios Park. Our families are provided with a priority badge that allows the whole family to bypass the queues for the rides.

Compassionate Care Breaks in the UK

Our UK breaks are designed around families with children or teenagers with cancer to enable them to spend quality time together in a relaxed environment. The Charity offers families a free holiday at one of our four caravans in Wales. Often this will be the first family holiday since diagnosis and provides the whole family with an opportunity to spend time together away from the stresses of hospital and invasive treatment allowing them to rebuild the family unit. The parents also have peace of mind knowing that, if they do unexpectedly need treatment for their child, the best medical facilities are easily available and there is always back-up support close to hand.

One of our luxury caravans is fully adapted for wheelchair users, and all have central heating, double glazing and are sited on holiday parks in three different coastal locations in Wales.

Who have we helped in the past year?

Here are some of the family stories of children and teenagers who we have helped during 2020 - 2021. For reasons of confidentiality names have been anonymised.

Play Therapy

Louise' Story

Soon after the first lockdown in 2020 began, Louise (7) was referred to the charity by the University Hospital of Wales. Louise had a poorly hip which caused her pain and affected her mobility, but most of all, Louise was worried about her little sister, Lucy (5) who was being treated for Leukaemia and had been in and out of hospital since she was three.

As both sisters were vulnerable, the play therapist used 'WhatsApp' and video calls, but only after both sisters received surprise Easter eggs, to introduce the play therapist.

Keenly aware that a child with cancer undergoes a bewildering range of sometimes invasive treatments, the play therapist decided to use 'Beads of Courage' to reduce Lucy's treatment distress and help with coping. For every trip to hospital and for every intervention, Lucy received a new 'Bead of Courage', which when threaded together formed a lasting physical reminder of her treatment.

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Big sister Louise also received a corresponding 'Sibling Bead of Courage' to acknowledge her bravery too. Louise's beads were posted to mum in advance of the therapist's 'WhatsApp' and video calls, so that the beads could be solemnly 'presented' to Louise.

As the Covid-19 restrictions were progressively lifted in summer, a playhouse in the garden enabled the sisters to enjoy face-to-face play therapy with the play therapist in full PPE.

Unfortunately, during the summer, mum was diagnosed with breast cancer which had spread to her lungs. The sisters and therapist therefore made a puppet theatre with home-made puppets to put on a show for mum when she was weak from chemotherapy.

With help and support from the charity, this family has bravely dealt with unimaginable adversity and have become much closer and more resilient.

This charity continues to help and support this remarkable family.

Lorna's Story

During the first Covid-19 2020 lockdown, Lorna (9) was diagnosed with a rhabdomyosarcoma, on her right leg. Overnight, Lorna entered a world of hospitals, masks, PPE, operations, and chemotherapy. Previously, a bright and chatty young lady, Lorna became more and more anxious and struggled to cope, and was referred by the hospital to the charity.

One of the charity's play therapists was asked to visit Lorna at home. In the midst of the lockdown and for Lorna's personal safety, our play therapist visited in full PPE, but took care to wear a special facemask with a clear panel over her mouth. Within a few minutes, they were laughing and chatting together, and Lorna commented that because of the clear panel in her mask she could see that our play therapist was smiling. Lorna said that because she could not see the doctor's and nurse's faces, she thought that they were cross with her and didn't like her, because she was very scared and cried. Lorna worried that under those masks, the nurses were scowling and even sticking their tongues out at her, when she was 'naughty' and didn't co-operate with them to have her treatment.

Our play therapist helped Lorna understand the treatment she was having, making her more familiar and a little calmer about the procedures she had to endure. The play therapist wondered if Lorna would like her to speak to the doctors and nurses at the hospital? The next time Lorna visited the hospital, her nurse was wearing a visor and a clear mask so that Lorna could see that the nurse had a very warm welcome smile!

Over the last year, Lorna has had several operations and many rounds of chemotherapy but is still keen on speaking regularly with our play therapist, either face to face or via video calling.

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Karen's Story

For over a year Karen (15) had been treated for a Neuroblastoma, which included six weeks in strict isolation because she had to have a bone marrow transplant. With so much time in hospital, on going back to school Karen was put back a year and had to make new friends. With the help of our play therapist, Karen settled into her new school year and steadily regained her confidence. Unfortunately, Covid-19 struck, and the national lockdown meant that the doctors had to tell Karen that as she was very high risk she would have to strictly isolate at home. Having experienced six weeks of isolation during her treatment, being ordered back into isolation brought back traumatic memories and Karen became very anxious and had trouble sleeping. To make matters worse, Karen's grandmother contracted coronavirus and sadly died, but Karen was not allowed to go to the funeral. With the very grave doctor's warnings about Corona-19, Karen became so stressed and anxious that she was unable to even to go into her garden in case she caught Covid.

Soon after, during a routine check-up, Karen was sadly told that her cancer had returned and that she would unfortunately need more treatment. To help with her rising levels of anxiety, Karen received a video call every week from the charity's play therapist, and together they were able to explore Karen's fears, sadness and grief, and talk about how she was really feeling, rather than putting on a brave face for those around her. The play therapist also explained some coping strategies Karen could try. Over the following weeks Karen started to draw and paint, creating some incredible pictures telling her story. She also wrote a wonderful article for her school newspaper, describing her experiences of lockdown and grief of losing her grandmother.

Karen's confidence has continued to grow, she is now able to take her dog for a walk again and is coping better with her treatment. Each week, our play therapist asks Karen if she would like a call next week? - and every time the answer is the same - YES, please!

During the past year, 172 children have received Therapy from the charity.

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Chairman's Report

The worldwide pandemic forced the UK into 'lockdown' in March 2020, requiring the Charity to curtail its holiday and life sustaining fundraising activities. However, throughout the lockdown, the charity continued to provide all its support services and the charity's front-line key workers, at some risk to themselves, continued to visit those children and families desperate for a personal visit.

In addition to the emotional impact of their child's cancer diagnosis, the lockdown took away our families' support systems. Consequently, anxiety levels during the two lockdowns in 2020 were the highest we have ever seen. Throughout, we were there for our families and our key workers supported these families through these difficult times.

During the lockdowns, the NHS was tightly focused on the pandemic and consequently, we received a surge of referrals from paediatric oncology centres. Despite being fully stretched, this charity did not decline a single referral, and continued to help these children and their anxious families by providing informed reassurance, counselling, and therapy.

During the first lock down, as a small charity, we were able to rapidly adapt our services. For instance, where possible, support and therapy services were delivered via video link using iPads and smartphones and we posted play therapy packs containing 'Chemo Ducks', 'Worry Monsters' and other goodies, direct to the children involved.

The pandemic severely curtailed the charity's fundraising activities and our income during the year reduced significantly. The charity's largest corporate donor, Chaucer Syndicates correctly anticipated the pandemic's adverse impact on the charity's income and in March 2020, spontaneously contacted the charity to substantially increase its financial support. Given the economic realities of the pandemic, our donor's philanthropic instincts and generosity are remarkable. My board's sincere thanks to all our donors, whose generosity in these difficult times enabled this charity to continuously provide its essential services in a national emergency to the children and families we serve.

In response to a rapidly evolving crisis, the board increased the frequency of its teleconference meetings to provide the necessary leadership and guidance. I am grateful to each member of our board for making the time, sometimes at very short notice, to attend these meetings. Decisions were rapidly made to adapt and where necessary, release reserves to ensure continuity of the charity's services. The board also ensured that no staff member was financially worse off due to the pandemic.

As pandemic restrictions are progressively lifted, the charity is proactively planning for the next 12 months. With our vulnerable families locked-in during the lockdown, our UK 'staycations' took on a new significance - with four static beach caravans and access to a cottage in N Wales, we have enabled shielding families to take a therapeutic break in a safe, controlled environment, insulated from the risks of contact with strangers.

To minimise exposure, our caravans are now equipped with sanitised key safes, and families check in automatically using car numberplate recognition technology linked to 'Track and Trace'. All caravans are thoroughly deep cleaned on checkout. Over 90 families have already made bookings for a UK break this year.

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As soon as restrictions permit, our American Dream Experience and Disneyland Paris programmes will also restart. When it's possible for our families to travel again, the charity will be ready. In the meantime, as families eagerly anticipate visiting Mickey and friends in the Magic Kingdom, we have tentatively started to accept bookings and our villa in Florida is already nearly fully booked for 2022.

The Charity does not use outside professional fundraising agencies and all our fund-raising activity is in-house and under the direct control of the Trustees. The Fundraising Regulator requires the reporting of complaints and monitors outcomes, and I am pleased to confirm that during the last year we have received no complaints about our fundraising.

The board takes safeguarding of children very seriously and is satisfied that the flat management structure enables the personal oversight of all services by board members, thus ensuring the highest professional standards.

The pandemic has underlined the importance regularly reviewing strategic risk, the charity's financial objectives, governance and compliance. Last year, I reaffirmed the board's commitment to review and maintain readily accessible reserves to mitigate unexpected downturns and I reported that reserves represented over 12 months of operational costs. These prescient plans have ensured that this charity's stability and sustainability is secure, despite the adverse impact of the pandemic.

Our primary focus has always been on the quality of life for children affected by cancer and their families. Despite the challenges of the pandemic, the charity has continued to offer professional care based on a deep understanding of what it means to have a child affected by cancer and the distress that this brings to their families.

The day-to-day operation of the Charity is overseen by a management team and dedicated staff who deliver the Charity's services. The commitment of our staff and key workers during this pandemic has been exemplary, ensuring the delivery of the highest standards of care and compassion to children affected by cancer and their families.

The Charity is entirely dependent on voluntary donations and charitable fund-raising.

We know that the ethos and values of this charity is what matters most and the board is committed to the efficient use of charitable donations. My board will ensure that the charity is well-governed and well-managed and with this in mind, the board will:

- Continue to keep all fundraising activities in-house.
- Treat any personal information and donations in a safe, secure, sensitive and confidential way.
- Undertake not to sell or exchange our donor details with any other organisation.
- To keep supporters updated about the work of the Charity and where possible advise how a donation has been utilised.
- Provide opportunities for families to feedback on the service and use this feedback to continually improve our services.
- Communicate with Supporters in the ways that they prefer and if these change, adapt them accordingly.
- To ensure compliance with the General Data Protection Regulations.
- The Trustees will regularly review key areas of risk affecting strategic, business and operations to ensure these risks are minimised.

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As we emerge from an extraordinarily difficult year and look forward to 2022, my board is confident that that this charity's stability and sustainability is secure.

The Future

The Board will continue to focus the Charity's financial position with a view to rebuilding our reserves as well as strengthening the day-to-day management of the Charity.

Financial Report

Total Income and Endowments decreased to £481,636 for the year ended 31st March 2021. This compared to £698,502 for the preceding year.

Total Expenditure decreased from £610,931 to £415,794 and a net surplus of income over expenditure of £65,842 has been calculated for the year (LY: £87,571)

The Charity's Fixed Assets as at 31st March 2021 has been calculated at £550,278 compared to a valuation of £607,676 for the previous year. This is largely due to a revaluation of the US Property. Current assets increased by £127,004 to £380,961 and creditors increased by £3,764 to £20,020.

The Charity's Net Assets increased from £845,377 for the year ended 31st March 2020 to £911,219 for this last year ended 31st March 2021.

The Charity's long term goal is to retain contingent liquid reserves sufficient to meet twelve months operating costs in the event of an unexpected drop in its income. As at 31st March 2021 the Charity had retained liquid reserves sufficient to meet just under eleven months operating costs. (Five months as at 31st March 2020). This has increased due to reduction in expenditure due to the government coronavirus restrictions. The Charity receives very little guaranteed income and no income at all from the government and as a consequence relies on grants and donations to support its other diverse income streams.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

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- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on the 24 September 2021 and signed on its behalf by:



Dr Krish Shastri

Chairman

**Independent auditors' report to Kids Cancer Charity, Company
limited by guarantee, under Section 449 of the Companies Act 2006**

Opinion

We have audited the financial statements of Kids Cancer Charity (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted funds, and significant one-off or unusual transactions.

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Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with the Trustees' and management their policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of the Trustees' and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of RH Jeffs & Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW
4 October 2021

Kids Cancer Charity
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2021

		2021				2020
		£	£	£	£	£
Income and Endowments		Unrestricted	Restricted	Designated		
Voluntary income:						
- Appeal Centre and other fundraising	3	333,370	69,262	-	402,632	566,990
- Donated Goods and Services	3	550	-	-	550	83,790
Investment income:						
- Bank interest		1,387	-	-	1,387	2,900
Other income:						
Government grants received	3	77,067	-	-	77,067	
USA Investment Gain		-	-	-	-	44,800
Total Incoming Resources		<u>412,374</u>	<u>69,262</u>	<u>-</u>	<u>481,636</u>	<u>698,500</u>
Expenditure						
Appeal Centre and other fundraising	5	118,637	-	-	118,637	134,600
Charitable activities	5	220,048	44,934	-	264,982	476,200
Loss on USA Investment	5	32,175	-	-	32,175	
Total Resources Expended		<u>370,860</u>	<u>44,934</u>	<u>-</u>	<u>415,794</u>	<u>610,900</u>
Movement in total funds for the year:						
Net Incoming (Outgoing) resources	6	41,514	24,328	-	65,842	87,500
Transfer Between Funds		(200,000)	-	200,000	-	
Net Incoming (Outgoing) resources		(158,486)	24,328	200,000	65,842	87,500
Total Funds brought forward		825,655	19,722	-	845,377	757,800
Total Funds carried forward		<u>667,169</u>	<u>44,050</u>	<u>200,000</u>	<u>911,219</u>	<u>845,300</u>

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Kids Cancer Charity
Company limited by guarantee

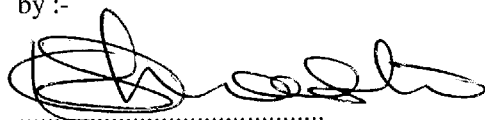
Company Registration number 05536898

Balance sheet
as at 31 March 2021

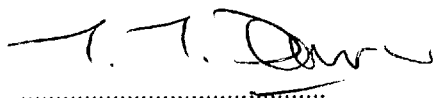
		2021	2020
	Notes	£	£
Fixed Assets			
Tangible assets	8	66,449	92,822
Investments	9	267,026	265,876
US Property	9	216,803	248,978
		<u>550,278</u>	<u>607,676</u>
Current Assets			
Debtors	10	7,778	17,509
Cash at bank and in hand		373,183	236,448
		<u>380,961</u>	<u>253,957</u>
Creditors: amounts falling due within one year	11	<u>(20,020)</u>	<u>(16,256)</u>
Net Current assets		360,941	237,701
Net Assets		<u>911,219</u>	<u>845,377</u>
The Funds of the Charity			
Unrestricted Funds		667,169	825,655
Designated Fund (New Building)	13	200,000	-
Restricted Funds	13	44,050	19,722
Total Charity Funds		<u>911,219</u>	<u>845,377</u>

The notes on pages 21 - 32 form part of these accounts.

The financial statements were approved by the Trustee Board on 24 September 2021 and signed on its behalf by :-



.....
Dr. K Shastri



.....
Mr. T T Dewan

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

Statutory Information

Kids Cancer Charity is a charitable company in Wales in the United Kingdom. The registered office is 62 Walter Road, Swansea, SA1 4PT. The nature of the charities operations and principal activities is disclosed within the Trustees Report.

The financial statements are presented in Sterling (£), the charities functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting policies

1.1. (a) Basis of preparation and assessment of going concern.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees' have considered the charities going concern for the next financial year in preparing these accounts and believe there to be no material uncertainties regarding going concern

1.2. Taxation

The Charity has no taxable activities.

1.3. Financial instruments

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

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

1.4. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charity's bank account.

Government grants are recognised for and during the period it has been awarded to the charity.

1.5. Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Appeal centre and other fund raising expenditure comprises those costs incurred in attracting voluntary income, including the running of the Cardiff Appeals Centre.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Defined benefit pension contributions are recognised when the expenses are accrued.

1.6. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

1.7. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All exchange gains or losses are charged/credited to the Statement of Financial Activities.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

1.8. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer Equipment	-	33% Straight Line
Office Equipment	-	15% Straight Line
Mobile Homes	-	15% Straight Line

1.9. Investments

The Fixed Asset Investment is stated at the net book value as at the year end. Costs incurred by the USA Investment are included in USA Costs - Crisis Breaks. The Investment is usually revalued every few years with the figure updated to reflect the valuation obtained. Currency exchange rate variations are taken into account at the year-end date.

2. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, such amounts as may be required not exceeding £1.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

3. Incoming Resources	Total year to 31/03/21 £	Total year to 31/03/20 £
Included within Incoming Resources for the year are:		
Appeal Centre and other Fund raising:		
Grants, Donations, Legacies & Events (See Note 4)	402,632	566,993
	<u>402,632</u>	<u>566,993</u>
	Total year to 31/03/21 £	Total year to 31/03/20 £
Donated Goods and Services:		
Florida Passes	-	20,960
Caravans & Other UK Breaks	-	34,550
Disneyland Paris	-	28,220
General Gifts	550	-
	<u>550</u>	<u>83,730</u>
Government grants received:		
HMRC Job Retention Scheme Grant	77,067	-
	<u>77,067</u>	<u>-</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

4. Grants, Donations, Legacies & Events:

The trustees and staff of Kids Cancer Charity would like to thank the below and all other supporters of the charity. Your donations, regardless of size are vital for the charity to be able to continue to help families in their time of crisis, and we are very grateful for your support.

	£
Chaucer	130,878
BBC Children in Need	38,960
Co-operative Community Fund	10,005
Robert McAlpine Foundation	10,000
Spirax Sarco Engineering	6,000
Samares Investment	5,500
James O'Brien Trust	5,000
Sun Life Financial of Canada Brighter Life Community	3,300
Simon Gibson Charitable Trust	3,000
Souter Charitable Trust	3,000
Vandervell Foundation Limited	3,000
Grainger Tubolt - Mrs Claydon	2,500
Peter Storrs Charitable Trust	2,500
SPTS Technologies Ltd	2,200
Joseph Strong Frazer Trust	2,000
Robinson Pallet Services	2,000
Sandvik Osprey	2,000
Sylvia Aitken Charitable Trust	2,000
Gatwick Airport Community Trust	1,950
Frontier Economics	1,200
Bournemouth Round Table	1,100
Motability Operations Ltd	1,100
E Serv	1,079
Barry Town Council	1,050
Amazon	1,000
Cento Engineering Co Ltd	1,000
Cheffins	1,000
Expo Drills & Tools	1,000
M & A Engineering	1,000
Sobell Foundation	1,000
Taylor Wimpey	1,000
Unite WAB4047 Manufacturing Branch	1,000
Various Other Grants	153,310
	<hr/>
	402,632
	<hr/>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

5. Total resources expended

	Basis of Allocation	Fund Raising	Play Therapy	Crisis Breaks	Governance	Total year to 31/03/21	Total year to 31/03/20
		£	£	£	£	£	£
Costs directly allocated to activities							
Salary Costs	Direct	87,678	72,029	61,197	-	220,904	246,337
Childrens & Families Travel Costs	Direct	-	-	(5,909)	-	(5,909)	105,198
USA Costs	Direct	-	-	14,825	-	14,825	52,856
Caravan Costs	Direct	-	-	22,185	-	22,185	64,649
Refurbishment & Equipment	Direct	-	1,240	-	-	1,240	3,911
Loss on USA Investment	Direct	-	-	32,175	-	32,175	-
		<u>87,678</u>	<u>73,269</u>	<u>124,473</u>	<u>-</u>	<u>285,420</u>	<u>472,951</u>
Support costs allocated to activities							
Salary Costs	Direct	3,495	10,652	15,727	-	29,874	32,125
Motor, Travel & Accommodation	Direct/Staff	147	2,295	-	-	2,442	9,480
Legal & Professional	Direct/Staff	555	1,387	2,497	3,060	7,499	4,650
Property Costs	Direct/Staff	11,247	5,977	10,758	-	27,982	30,005
General Office Costs	Direct/Staff	13,794	5,013	7,970	-	26,777	34,226
Training	Direct/Staff	-	737	-	-	737	120
Bank Charges & Interest	Direct/Staff	775	125	225	-	1,125	1,743
Equipment Costs	Direct/Staff	-	-	-	-	-	-
Staff Pension costs	Direct	946	2,364	4,255	-	7,565	3,719
Depreciation	Direct	-	-	26,373	-	26,373	21,912
		<u>30,959</u>	<u>28,550</u>	<u>67,805</u>	<u>3,060</u>	<u>130,374</u>	<u>137,980</u>
		<u>118,637</u>	<u>101,819</u>	<u>192,278</u>	<u>3,060</u>	<u>415,794</u>	<u>610,931</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

6. Net Incoming (Outgoing)/Resources	Total year to 31/03/21 £	Total year to 31/03/20 £
This is stated after charging/(crediting):		
Depreciation	26,373	21,912
Auditors Remuneration	3,060	3,060
Trustees Expenses	-	328
	<u> </u>	<u> </u>
 7. Staff Costs	 Total year to 31/03/21 £	 Total year to 31/03/20 £
Staff costs during the year comprised of the following:		
Staff Salaries	238,090	260,103
Employers National Insurance	12,688	18,359
Pension Costs	7,565	3,719
	<u>258,343</u>	<u>282,181</u>

The average number of full time and full time equivalent employees during the year amounted to 11 (2020 :12), and can be analysed as follows:

Fundraising	5	6
Services	4	4
Management & Administration	<u>2</u>	<u>2</u>

No employee was paid £60,000 or more during the year.(2020 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties, apart from the reimbursement of expenses, as shown in note 5.

There were no related party transactions which required disclosure occurring during the period.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

8. Tangible fixed assets	Crisis Breaks Caravans £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2020	188,769	19,848	208,617
At 31 March 2021	188,769	19,848	208,617
Depreciation			
At 1 April 2020	98,086	17,709	115,795
Charge for the year	25,303	1,070	26,373
At 31 March 2021	123,389	18,779	142,168
Net book values			
At 31 March 2021	65,380	1,069	66,449
At 31 March 2020	90,683	2,139	92,822

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

9. US Property

The Charity has acquired a freehold property in Florida, United States of America, which is to be used under its "Family Crisis Breaks" initiative. For legal purposes two companies were incorporated in the USA to respectively hold the deeds to the property and administer the day to day use for family crisis breaks.

A summary of the assets and liabilities of the investments are:

	31 March 2021		31 March 2020	
	£	£	£	£
Fixed Assets				
Freehold Property at NBV		211,466		236,755
Furniture & Equipment at NBV		4,365		5,932
		<u>215,831</u>		<u>242,687</u>
Current Assets				
Cash at Bank	972		6,312	
	<u>972</u>		<u>6,312</u>	
Current Liabilities				
Creditors	-		(21)	
		<u>972</u>		<u>6,291</u>
Net Investment		<u>216,803</u>		<u>248,978</u>

Funds to maintain the property and other operational costs are currently funded by the United Kingdom fund raising operations.

The property element of the investment is depreciated at 2% (2021 - £2,964).

Furniture & Equipment is depreciated at 15%.

All of the above figures also take into account exchange rate fluctuations.

Other Investments

	Balance at 31 March 2020	Interest accrued	Transfers In	Balance at 31 March 2021
Monmouthshire Building Society	104,248	469	-	104,717
Nationwide Building Society	161,628	681	-	162,309
	<u>265,876</u>	<u>1,150</u>	<u>-</u>	<u>267,026</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

10. Debtors	2021	2020
	£	£
Prepayments and accrued income	7,778	15,075
Deposit towards new caravan	-	2,434
Virgin flight refunds	-	-
	<u>7,778</u>	<u>17,509</u>

11. Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	4,978	503
Other taxes and social security costs	4,026	4,563
Accruals and deferred income	11,016	11,190
	<u>20,020</u>	<u>16,256</u>

12. Analysis of Net Assets between Funds	Unrestricted	Restricted	Total
	£	£	2021
			£
Tangible Fixed Assets	22,383	44,066	66,449
Investments	483,829	-	483,829
Net Current Assets	360,957	(16)	360,941
	<u>867,169</u>	<u>44,050</u>	<u>911,219</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

13. Restricted Funds

	At 01/04/20 £	Incoming Resources £	Outgoing Resources £	At 31/03/21 £
Play Therapy -				
BBC Children in Need	-	38,960	(38,960)	-
Bereavement Room Refurbishment	626	453	-	1,079
Towards Equipment	1,211	-	(606)	605
Care Breaks -				
Caravan Costs	6,950	6,507	(4,712)	8,745
Caravan Ramp	1,095	-	(656)	439
Care Breaks Costs	-	1,513	-	1,513
New TV	-	-	-	-
Specific Location	7,400	21,829	-	29,229
Brandon Parker Fund	2,440	-	-	2,440
	<u>19,722</u>	<u>69,262</u>	<u>(44,934)</u>	<u>44,050</u>

Designated Fund (Post Year End Event)

The charity has designated £200,000 of its unrestricted funds in order to ringfence money towards a purchase of a new property in the Swansea area to rehome its main office. This purchase will enable the charity to expand its range of services whilst updating its office facilities. This purchase is expected to be completed in the 2021/22 financial year.

Restricted Fund descriptions

Play Therapy

1) The BBC Children in Need restricted fund represents grant monies received for the employing of a play therapist, and the training and other employment costs connected with the role.

2) Towards Salary of Therapist represents a grant contribution towards a member of staff's salary and other play therapy costs.

3) Bereavement Room Refurbishment represents grant contribution towards refurbishment of a play therapy room.

4) Towards Equipment represents a grant given by Viridor towards purchasing equipment for the Play Therapy project. The balance carried forward is the net book value of the equipment purchased.

Care Breaks

1) Caravan Costs was money donated towards updating the equipment in the charity's caravans.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2021

..... continued

2) New Caravan was restricted fund raising for the purchase of new caravans for Crisis breaks. New caravans were purchased for the Lydstep and Greenacres sites. The balance carried forward is the net book value of the caravans.

3) Caravan Ramp was money received by the charity for new caravan ramp. The balance carried forward is the net book value of the ramp.

4) Costs represent grants and donations received from the McAlpine Foundation to help give families a much needed holiday.

5) Specific Location represent grants and donations received from various bodies to help give families a much needed holiday. The money received will have been restricted to helping families from a specified location.

6) Brandon Parker Fund represents a grant given by the named fund towards the cost of much needed holidays in Orlando, Florida for affected children and families.