

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 2023

Kids Cancer Charity
Company limited by guarantee

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Kids Cancer Charity
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Company information

Directors	K Shastri - Chairman T T Dewan P C Hunt R I Ambrose D West
Secretary	V Jones
Company number	05536898
Charity number	1113821
Registered office	Child Care Centre Waunarlwydd Road Cockett Swansea Wales SA2 0GB
Auditors	RH Jeffs & Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW
Business address	Waunarlwydd Road Cockett Swansea Wales SA2 0GB
Bankers	Barclays Bank plc Newburgh House Charter Court Pheonix Way Swansea

**Kids Cancer Charity
Trustees' Annual Report
for the year ended 31 March 2023**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2023. 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 2021 - 2022. For reasons of confidentiality names have been anonymised.

Play Therapy

Delilah's story

Delilah (14) was diagnosed with Hodgkin's lymphoma only a few weeks after her stepfather's death. In the midst of her grief, Delilah became convinced that she had somehow contributed to her stepfather's death and that the cancer diagnosis was her punishment. The hospital urgently referred Delilah to the charity.

Through gentle exploration with non-directive play therapy, the charity's therapist was able to establish a strong bond with Delilah, enabling her to express feelings of profound loss, numbness and isolation, whilst also helping to deal with the deep emotional challenges of intensive chemotherapy and radiotherapy.

Over time, the therapy sessions helped Delilah better understand her treatment and cancer journey, whilst ensuring that Delilah did not have to face the emotional dread of chemotherapy alone.

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To her surprise, Delilah found that she took great comfort from arts and crafts and discovered that she loved 'Diamond Art' producing beautiful mosaics that her family loved. The charity also encouraged Delilah to start recording her thoughts and feelings in a visual journal and helped her practice stress relieving techniques.

The charity supported Delilah and her family throughout her treatment journey and happily, in March 2023, and in keeping with the best of hospital tradition, Delilah proudly (and very loudly) rang the Oncology bell to celebrate the completion of her treatment.

The family is now looking forward to a well-deserved relaxing holiday at one of the charity's seaside caravans.

Molly's story

Molly was only five years old when her sister Emily (7) was diagnosed a brain tumour in 2019. Emily started radiotherapy in a hospital more than two hours from home. Although Molly did not fully understand, she did miss her sister deeply and wondered why they were not able to play together with their dolls, dressing them with outfits from their toy wardrobe.

The charity's therapist began seeing Molly for play therapy sessions in which Molly could talk about her feelings and worries about her sister. In the midst of Emily's treatment, the corona virus pandemic was declared, and the Covid-19 regulations restricted the therapist's home visits.

The charity's responded to this unprecedented challenge by rapidly devising novel play therapy approaches using mobile phones and iPads and posting all play therapy materials in advance to the children involved. As the pandemic restrictions eased, Molly's play therapy sessions took place in the family's garden and as autumn arrived, the sessions were moved indoors with the therapist in full PPE.

Sadly, despite her doctor's best efforts, Emily began to deteriorate, and she started palliative care. The main living room in Molly's home was turned into Emily's bedroom, with a hospital bed taking up the space where they used to play together with their dolls. Molly's play therapy sessions now needed to prepare Molly for her sister's death and the sessions included pre-bereavement activities.

After four years bravely coping with her diagnosis, Emily died in March 2021. Molly was bereft and used her play therapy sessions to talk about her aching grief for the loss of her sister. Over the following year Molly's therapy sessions continued as she worked through her emotions, worries and the prospect of life without her sister.

Happily, today Molly is a confident 10-year-old who enjoys school and dancing and is looking forward to her very first school dance show.

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American Dream Experience

Rosie's story

Rosie was only three years old when she was diagnosed with Acute Lymphoblastic Leukaemia. Her treatment was over two years of continuous gruelling chemotherapy and Rosie completed her treatment in the midst of the national lockdown. Unable to mark the event and celebrate, Rosie's diagnosis began to affect her confidence and outlook.

Rosie's family felt that a once in a lifetime holiday visiting Mickey and friends in Florida would mark the beginning of a new chapter for Rosie and her younger sister Amber. The family enquired about a trip to Florida with the charity's American Dream Experience, but their plans were thwarted by the pandemic's global travel restrictions.

Following the lifting of the travel restrictions, Rosie's family were one of the first to stay at the charity's villa in Florida in July 2022, as well as enjoying a further two weeks in California.

On returning from holiday the family contacted the charity to say that they had had an amazing holiday and a busy week visiting the theme parks in Florida.

Mum said "Thank you so much for making this holiday possible, I cannot put into words how much it meant to our family, and it came at the perfect time for us. We have finally had some closure on Rosie's treatment after finishing so quietly during shielding".

"Rosie had struggled with her emotions and feelings about her illness and treatment and because of the lockdown, we were unable to properly mark the end of treatment as her celebrations were muted by Covid. This incredible holiday gave us a chance to fully celebrate how brave Rosie (and at times her sister) had to be and how far she has come since. It gave our family unbelievable memories and a chance to feel we could celebrate fully and gain some closure - an opportunity we felt had been taken away from us. Since returning, Rosie is more settled in herself, and we feel the holiday and our memories made all the difference to Rosie's wellbeing. We all feel so much better having spent a very special holiday together".

"We have made so many happy, happy memories - it was truly and unforgettable time for us and we are so grateful for all the care and support from the Kids Cancer Charity".

Disneyland Paris

Emma's story

Before Emma was two years old, she was diagnosed with a brain tumour and over the next two years endured multiple brain operations, gruelling chemotherapy and a stem cell transplant. Happily, she is now in remission and getting stronger. Sadly, the treatment has left Emma with long term side effects including epilepsy and developmental deficits.

Emma's family approached the Kids Cancer Charity while looking for a way to treat Emma and her sister to an incredible, once-in-a-lifetime experience. After Emma's treatment protocols and many hospital admissions, Mum and Dad wanted to reconnect as a family. They felt that Emma's younger sister had also missed out on so much, whilst mum and dad were looking after Emma.

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It turned out that Emma and her sister's absolute dream was to meet Anna and Elsa, the sisters from the Disney movie, Frozen.

The Kids Cancer Charity speedily arranged the most special weekend for Emma, and her sister to travel to Disneyland Paris with hotel stays and three full days of theme park passes. The arrangements included the family being met by Disney staff, who presented the family with the coveted Disney Wish priority lanyards, and the whole family particularly enjoyed a full 'VIP' welcome and of course meeting Anna and Elsa in full Disney costume finery!

The family got in contact on the day they arrived home from Paris to thank the Charity for making Emma's wish come true and making such magical memories together.

"I just wanted to email to say a massive thank you!!! We have just returned from the most amazing trip to Disney (literally this afternoon). Emma met Anna and Elsa (and has kept talking about it since) and both girls had the most amazing time (they of course didn't want to come home). The Disney shows, rides, parades and fireworks were all highlights, plus meeting many of the characters. Plus, we also enjoyed just staying in the lovely hotel and the pool - and spending quality time as a family and making some very precious memories which we will treasure for life".

UK Breaks

Adam's story

Adam was diagnosed with a brain tumour just a couple of weeks after the Covid-19 pandemic was declared. Whilst everyone was required to shelter at home, Adam began his gruelling treatment involving intensive chemotherapy and radiotherapy. Unfortunately, in September 2022 his parents were given the devastating news that his treatment was not working, and Adam started palliative care focused on symptom control.

Adam's mum and dad urgently contacted the charity because his doctors wanted to give Adam a break from his treatment to enjoy one last holiday and make memories together. The charity responded quickly and made arrangements for Adam and his Mum and Dad to have a beach holiday at the charity's caravan at Greenacres which is located adjacent to Snowdonia National Park. With Alder Hey children's hospital within easy driving range, Adam's mum and dad were reassured that Adam would be able to access expert medical assistance in case of need.

Adam thoroughly enjoyed his stay at Greenacres as well as his first steam train ride up Mount Snowdon arranged by the charity.

Sadly, Adam passed away within a week of returning home from his holiday and his parents asked if Adam's ashes and a rose bush could be planted in the garden of the charity's caravan. The charity readily agreed and when Mum and Dad are ready, Adam will be back in his special, happy place.

We are privileged to have been able to bring this lovely family some comfort and happy memories of their cherished and much-loved only child.

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Chairman's Report

As the diagnosis of child with cancer is not only devastating for the family but also disrupts family finances, the cost-of-living crisis has had a significant adverse impact on the families we serve. The current economic adversity has also increased the pressure on the NHS, curtailing non-clinical support services available to families. Consequently, our direct charitable expenditure in this reporting period increased sharply in 2023.

Our work therefore remains essential, and we continue to meet the increased demand, especially now when the pressures on both the NHS and the economy are being so keenly felt.

Last year, I reported that the charity was planning to move from its wheelchair inaccessible city premises in Swansea to Fairfield, a two-storey wheelchair accessible office, in the grounds of Swansea's Cefn Coed hospital. During this reporting year, the refurbishment works were completed on schedule, and I am delighted to report that the charity completed its office move to Fairfield in March 2023. Our visitors and staff are delighted, as Fairfield is only two miles from our old offices and has excellent parking and a half acre plot. Our plans to extend our services by building a new play therapy annexe have received outline planning consent, and we hope to increase our fundraising activity to enable us to commence works in 2024.

Fund raising:

The UK economy has still to return to its pre-pandemic levels and the cost-of-living crisis has affected our ability to raise voluntary donations. Consequently, our total income has fallen slightly by 14% in 2023. In addition, our fixed period relationship with a key corporate sponsor who generously supported us during the pandemic, came to an end. We continue to make every effort to find multi-year corporate sponsors to help achieve our plans for 2024 and beyond.

The charity does not receive any government funding and is entirely dependent on voluntary donations. I would therefore emphasise that every single donation, no matter how large or small, helps to make a much-needed contribution to the lives of children with cancer.

The charity is committed to ethical fundraising and adheres to the Code of Fundraising Practice and the Fundraising Promise. We work with the Fundraising Regulator, an independent body setting maintaining the standards for charitable fundraising, and I am pleased to report that the charity has not received any complaints about our fundraising activities.

The charity does not use external fundraising agencies and all our fundraising activity is in-house and under the direct control of the trustees.

Services:

Following the lifting of all Covid-19 restrictions in February 2022, the charity worked to reschedule our American Dream Experience and Disneyland Paris trips which had been cancelled due to the travel restrictions. The board directed that all families who had had their trips cancelled due to the pandemic should take precedence over the allocation of any new enquiries.

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Our American Dream Experience resumed in November 2021 (with restrictions) and Disneyland Paris trips resumed in May 2022. I am pleased to report that following the rescheduling of all cancelled trips, in January 2023 the charity restarted trip allocations for new enquiries.

The charity's 4-bedroom villa in Florida is now fully booked to January 2025 and in this reporting year 81 families/297 people visited Disneyland Paris.

Staff:

As we look forward to our 35th anniversary in 2024, our very first employee, Mrs Barbara Thomas retired in August 2022 after 34 years of outstanding service to the charity. In November 2022, Mrs Helen Harding retired from the charity after 16 years of service and Mrs Helen Johns retired after seven years of service.

The retirement of three long standing staff members with a total of 57 years of service to the charity underlines the loyalty and commitment of our staff to the charity's mission. The board and staff wish Barbara, Helen H and Helen J a long and happy retirement.

During 2022, following the sale of our office building in Cardiff by our landlord, the charity received notice to vacate our offices and we urgently sought new premises. Last year I reported that the charity was committed to better engagement with technology and hybrid working, and following consultation with the Cardiff team, the staff involved chose to smoothly move to working-from-home contracts of employment and our Cardiff office was closed in February 2023.

As I reflect on the charity's accomplishments of this past financial year, it is evident that none of this would have been possible without the unwavering dedication and commitment of the charity's trustees, staff and volunteers which has been instrumental in driving forward our mission in these challenging times.

Reserves Policy:

The board is keenly aware that the charity's stability and sustainability are key to the provision of our services. The board therefore regularly reviews strategic risk, the charity's financial objectives, governance, and compliance.

Each year the trustees review the charity's reserves policy and the board's prudent approach to reserves has enabled the charity to sustain its services during the pandemic.

During this reporting period, the cost-of-living crisis has increased the demand for the charity's services by 49% whilst reducing income and voluntary donations by 14%. The charity's prudent reserving policy has again responded to the challenge, enabling us to continue to provide services to those in need, by releasing reserves to meet demand for our services.

Despite the reduction in reserves, the board retains its objective of maintaining free reserves to sustain at least six months of core expenditure.

The Future

In the short term, the charity will seek to better engage and deepen our relationships with corporate sponsors with a view to securing at least one significant new multi-year relationship.

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The charity has recruited a new Challenges and Events Officer to ensure a full events schedule for 2024 with a view to boost fundraising.

In the longer term the charity will seek new medium-term sponsorships to help with the costs of the planned play therapy annex.

Financial Report

Total income for 2023 was £494,222 compared to £576,831 in 2022 a reduction of 14%, reflecting the challenges of fundraising in the midst of the cost-of-living crisis. In the same period, total expenditure (inclusive of fundraising costs) increased by 42% from £448,667 to £638,172. This has led to a reduction of 62% in the charity's cash reserves in 2023. The charity's liquid cash reserves of £271,988 are sufficient to meet five months core operating costs.

The charity's old Swansea office lease comes to an end in June 2024. However, the charity is currently negotiating with the current landlord for an early release from our lease commitments.

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;
- 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.

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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 15 December 2023 and signed on its behalf by:

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

A handwritten signature in black ink, appearing to read 'Dr Krish Shastri', with a large, stylized initial 'D'.

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 2023 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 2023 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.

**Independent auditors' report to Kids Cancer Charity, Company
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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.

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

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
20 December 2023

Kids Cancer Charity
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2023

		2023			2022	
		£	£	£	£	£
Income and Endowments		Unrestricted	Restricted	Designated		
Voluntary income:						
- Appeal Centre and other fundraising	3	230,952	105,193	-	336,145	508,931
- Donated Goods and Services	3	116,594	-	-	116,594	19,966
Investment income:						
Legacies		28,028	-		28,028	8,615
- Bank interest		4,200	-	-	4,200	1,263
Other income:						
Government grants received	3	-	-	-	-	24,147
USA Investment Gain		9,255	-	-	9,255	13,909
Total Incoming Resources		<u>389,029</u>	<u>105,193</u>	<u>-</u>	<u>494,222</u>	<u>576,831</u>
Expenditure						
Appeal Centre and other fundraising	4	137,212	-	-	137,212	111,601
Charitable activities	4	395,824	105,136	-	500,960	337,066
Total Resources Expended		<u>533,036</u>	<u>105,136</u>	<u>-</u>	<u>638,172</u>	<u>448,667</u>
Movement in total funds for the year:						
Net Incoming (Outgoing) resources	5	(144,007)	57	-	(143,950)	128,164
Net Incoming (Outgoing) resources		<u>(144,007)</u>	<u>57</u>	<u>-</u>	<u>(143,950)</u>	<u>128,164</u>
Total Funds brought forward		967,430	71,953	-	1,039,383	911,219
Total Funds carried forward		<u>823,423</u>	<u>72,010</u>	<u>-</u>	<u>895,433</u>	<u>1,039,383</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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	7		285,866		288,914
Investments	8		271,988		268,186
US Property	8		239,968		230,712
			<u>797,822</u>		<u>787,812</u>
Current Assets					
Debtors	9	5,676		5,498	
Cash at bank and in hand		117,814		321,629	
		<u>123,490</u>		<u>327,127</u>	
Creditors: amounts falling due within one year	10	<u>(25,879)</u>		<u>(75,556)</u>	
Net Current assets			<u>97,611</u>		<u>251,571</u>
Net Assets			<u>895,433</u>		<u>1,039,383</u>
The Funds of the Charity					
Unrestricted Funds			823,423		967,430
Restricted Funds	12		72,010		71,953
Total Charity Funds			<u>895,433</u>		<u>1,039,383</u>

The notes on pages 17 - 28 form part of these accounts.

The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustee Board on 15 December 2023 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 2023

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 2023

..... 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 2023

..... 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 2023

..... continued

3. Incoming Resources

	Total year to 31/03/23 £	Total year to 31/03/22 £
Included within Incoming Resources for the year are:		
Appeal Centre and other Fund raising:		
Grants, Donations & Events	336,145	508,931
	<u>336,145</u>	<u>508,931</u>
	Total year to 31/03/23 £	Total year to 31/03/22 £
Donated Goods and Services:		
Florida Passes	11,287	-
Caravans & Other UK Breaks	17,726	15,893
Disneyland Paris	72,380	-
Security equipment donation	5,385	-
General Gifts	9,816	4,073
	<u>116,594</u>	<u>19,966</u>
Government grants received:		
HMRC Job Retention Scheme Grant	-	24,147
	<u>-</u>	<u>24,147</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

4. Total resources expended

Costs directly allocated to activities

	Basis of Allocation	Fund Raising	Play Therapy	Crisis Breaks	Governance	Total year to 31/03/23	Total year to 31/03/22
		£	£	£	£	£	£
Salary Costs	Direct	87,727	106,671	77,931	-	272,329	221,613
Childrens & Families Travel Costs	Direct	-	-	129,065	-	129,065	3,780
USA Costs	Direct	-	-	29,790	-	29,790	26,913
Caravan Costs	Direct	-	-	43,717	-	43,717	52,599
Refurbishment & Equipment	Direct	-	542	-	-	542	1,467
Other Events	Direct	9,816	-	-	-	9,816	-
		97,543	107,213	280,503	-	475,443	306,372

Support costs allocated to activities

	Basis of Allocation	Fund Raising	Play Therapy	Crisis Breaks	Governance	Total year to 31/03/23	Total year to 31/03/22
		£	£	£	£	£	£
Salary Costs	Direct	2,050	7,404	9,223	-	18,677	23,171
Motor, Travel & Accomodation	Direct/Staff	1,058	10,778	1,113	580	13,529	7,753
Legal & Professional	Direct/Staff	536	1,340	2,412	3,368	7,656	5,354
Property Costs	Direct/Staff	15,323	7,323	13,182	-	35,828	30,961
General Office Costs	Direct/Staff	17,514	8,872	15,279	-	41,665	40,331
Training	Direct/Staff	-	373	-	-	373	1,353
Bank Charges & Interest	Direct/Staff	1,148	179	322	-	1,649	1,368
Equipment Costs	Direct/Staff	-	-	-	-	-	-
Staff Pension costs	Direct	2,040	5,101	9,182	-	16,323	11,427
Depreciation	Direct	-	-	17,213	-	17,213	20,577
		39,669	41,370	67,926	3,948	152,913	142,295
		137,212	148,583	348,429	3,948	638,172	448,667

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

5. Net Incoming (Outgoing)/Resources	Total year to 31/03/23	Total year to 31/03/22
This is stated after charging/(crediting):	£	£
Depreciation	17,213	20,577
Auditors Remuneration	3,368	3,060
Trustees Expenses	580	129
	<u> </u>	<u> </u>
 6. Staff Costs	 Total year to 31/03/23	 Total year to 31/03/22
	£	£
Staff costs during the year comprised of the following:		
Staff Salaries	273,154	232,096
Employers National Insurance	17,852	12,688
Pension Costs	16,323	11,427
	<u>307,329</u>	<u>256,211</u>

The average number of full time and full time equivalent employees during the year amounted to 12 (2022 :11), and can be analysed as follows:

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

No employee was paid £60,000 or more during the year.(2022 :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 4.

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 2023

..... continued

7. Tangible fixed assets	Land and buildings freehold £	Crisis Breaks Caravans £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 April 2022	243,042	188,769	19,848	451,659
Additions	6,006	-	8,158	14,164
Disposals	-	-	(7,776)	(7,776)
At 31 March 2023	<u>249,048</u>	<u>188,769</u>	<u>20,230</u>	<u>458,047</u>
Depreciation				
At 1 April 2022	576	142,320	19,848	162,744
On disposals	-	-	(7,776)	(7,776)
Charge for the year	1,974	15,239	-	17,213
At 31 March 2023	<u>2,550</u>	<u>157,559</u>	<u>12,072</u>	<u>172,181</u>
Net book values				
At 31 March 2023	<u>246,498</u>	<u>31,209</u>	<u>8,159</u>	<u>285,866</u>
At 31 March 2022	<u>242,466</u>	<u>46,449</u>	<u>-</u>	<u>288,915</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

8. 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 2023		31 March 2022	
	£	£	£	£
Fixed Assets				
Freehold Property at NBV		234,399		221,147
Furniture & Equipment at NBV		2,705		3,568
		<u>237,104</u>		<u>224,715</u>
Current Assets				
Cash at Bank	2,893		6,020	
	<u>2,893</u>		<u>6,020</u>	
Current Liabilities				
Creditors	(29)		(23)	
		<u>2,864</u>		<u>5,997</u>
Net Investment		<u>239,968</u>		<u>230,712</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%.

Furniture & Equipment is depreciated at 15%.

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

Other Investments

	Balance at 31 March 2022	Interest accrued	Transfers In	Balance at 31 March 2023
Monmouthshire Building Society	105,188	1,068	-	106,256
Nationwide Building Society	162,998	2,734	-	165,732
	<u>268,186</u>	<u>3,802</u>	<u>-</u>	<u>271,988</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

9. Debtors	2023	2022
	£	£
Prepayments and accrued income	5,676	5,267
Other debtors	-	231
	<u>5,676</u>	<u>5,498</u>

10. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,580	3,605
Other taxes and social security costs	4,918	4,606
Other creditors*	-	43,456
(New Property provision, work now done and charity has moved in)		
Accruals and deferred income	14,381	23,889
	<u>25,879</u>	<u>75,556</u>

11. Analysis of Net Assets between Funds	Unrestricted	Restricted	Total
	£	£	2023
			£
Tangible Fixed Assets	260,134	25,732	285,866
Investments	511,956	-	511,956
Net Current Assets	51,333	46,278	97,611
	<u>823,423</u>	<u>72,010</u>	<u>895,433</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

12. Restricted Funds

	At 01/04/22 £	Incoming Resources £	Outgoing Resources £	At 31/03/23 £
Play Therapy -				
BBC Children in Need	-	30,618	(30,618)	-
Bereavement Room Refurbishment	1,250	-	(1,250)	-
Towards Equipment	2,463	-	(2,463)	-
Care Breaks -				
New Caravan	-	26,000	-	26,000
Caravan Ramp	6,500	-	(6,500)	-
Care Breaks Costs	10,000	-	(10,000)	-
Specific Location	49,300	48,575	(51,865)	46,010
Brandon Parker Fund	2,440	-	(2,440)	-
	<u>71,953</u>	<u>105,193</u>	<u>(105,136)</u>	<u>72,010</u>

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.

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.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

..... continued

- 4) Costs represent grants and donations received 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.