

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 2024

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 (Resigned December 2023) 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 2024**

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements 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 (Resigned December 2023)

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 35 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
- Disneyland Paris Programme
- Compassionate Care Breaks in the UK

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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. During 2023/24 a new lodge was opened in Burnham-on-Sea.

Who have we helped in the past year?

Here are some of the family stories of children and teenagers who we have helped during 2023 - 2024. For reasons of confidentiality names have been anonymised.

UK Breaks

Jack's Story

Jack has been in and out of hospital since he was diagnosed with a rare brain tumour when he was three years old. Since diagnosis, Jack has had to endure surgery, chemotherapy, and radiotherapy. But in July 2023, his doctors advised mum and dad that Jack had unfortunately relapsed again and that they had exhausted all treatment options, and that they should go and make as many memories as possible.

Jack's hospital called the charity to see if we could urgently arrange a respite break for Jack and his family. Given the urgency of the request, the charity rescheduled the bookings for their Haven caravan on the North Wales coast for Jack and his family. It has excellent children's activities, easy access to the beach, and was an easy drive from Jack's hospital.

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Reassured that they would be able to reach Jack's doctors in case of need, Jack and his younger brother Jacob, Mum and Dad travelled to our caravan for a long weekend to make memories that will last for ever.

Following their visit, mum wrote to the charity to say;
Favourite Memories - Watching my boys dance and join in the fun. These memories are so precious to us, we had a fantastic time and a lovely trip up Mount Snowdon.
Memories for a lifetime,
Thank you so much.

During 2024, 212 families like Jack's, enjoyed a respite break holiday at one of our caravans.

Disneyland Paris

Luke's Story

Luke was only five years old when he lost his mum to cancer. Within a few months of her death, Luke started having headaches, and his dad noticed that that his walking had been affected. Deeply concerned, his family doctor referred him to hospital. Unfortunately, Luke was diagnosed in January 2023 with a rare brain tumour and was admitted for urgent brain surgery. Since then, he has had a further three brain operations to control his tumour as well as chemotherapy and proton beam therapy.

In February 2024, the oncologist told Luke's dad that there were no further treatment options available, and that Luke's prognosis was grim. Luke's dream was to visit Disneyland Paris, and his family urgently contacted the charity to arrange a visit.

Happily, the charity's contacts at Disney were able to make urgent last-minute arrangements for Luke, his little sister Amy, Dad and his auntie. In addition to the theme park tickets, Luke's family stayed at one of Disney's nautical themed four-star hotels. They also received the coveted Disney Wish Lanyard, giving them VIP priority to all the rides, shows and characters.

On arrival at Disneyland, they were met by the 'Wish Team' and 'VoluntEARS' who made sure Luke was escorted like royalty around the park and received full VIP privileges. On return from Disney the family wrote to let the charity know how much the trip meant to them;

"The priority pass and being escorted right to the front of the queues was amazing and allowed us to fit so much more in, not sure we'd have managed to get much in otherwise as we hadn't had a lot of time to plan where and when we were doing things. A huge thank you for helping to organise all of this and giving us the opportunity to do something that we'll never forget".

In the last financial year, the charity organised 56 family trips to Disneyland Paris.

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Play Therapy

Charlie's Story

When eight-year-old Charlie's sister Bella (4) died from leukemia, Charlie felt that she had failed to save her little sister from this dreadful disease. Flashbacks to the day Bella died were affecting Charlie's sleep, her attendance at school and her friendships.

Charlie was referred to the charity's play therapy team. The therapy sessions gave her a safe space to play out her feelings of the traumatic weeks leading up to the day Bella died. One bereavement play therapy activity was creating a book to tell the 'Bella and Charlie story'. A story of what happened, how she felt remembering the good times, as well as the sadness and grief of what happened to Bella.

As the weeks passed, Charlie felt more able to return to school and her flashbacks lessened.

In her feedback, Charlie said that having time with the play therapist really helped her as she could talk about everything without making anyone cry. She learned that it was OK to sometimes feel happy, instead of always feeling really sad and afraid that she would have a flashback.

Our latest update is that Charlie is doing well and has settled into her new class although she still deeply misses her little sister. Charlie has recently taken part in a gymnastics competition, and her team won first prize!

Verity's Story

One day in October 2023 Verity (11) woke to find that she was unable to walk. She was rushed to hospital and after lots of scans and tests she was diagnosed with a brain tumour. Verity had a brain operation the same day and after a weeklong stay in hospital, was able to come home to recover.

Although her physical wounds healed, Verity struggled mentally and emotionally to understand what had so suddenly happened to her. Verity was referred to charity for play therapy and she used her sessions to work through all that had happened in such a short period of time.

Over time she better understood her diagnosis and treatment, her confidence and sense of humour returned, and her family felt that Verity had regained her enthusiasm and carefree self.

In recent months Verity has participated in several dance competitions, attended a Taylor Swift concert and has taken up skateboarding!

During this reporting year the charity worked with 199 children like Charlie and Verity.

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Disney World Florida

Lavinia's Story

When she was 11 Lavinia was diagnosed with Acute Myeloid Leukemia and immediately started chemotherapy. Following the completion of her treatment the family were looking forward to visiting Disney World and the charity's villa in Florida. Unfortunately, the global pandemic was declared, and the trip was cancelled due to the lockdowns.

The charity promised that as soon as the pandemic was over we would rebook their once in a lifetime trip. When the Covid restrictions were finally lifted in July 2021, Lavinia needed to avoid term time as she was focussing on her GCSEs.

However, in December 2023 the charity fulfilled its promise to Lavinia, who is now 17, and her family - they travelled to Florida to visit Mickey and friends, as well as the many theme parks in the area.

Mum and Dad wrote to the charity to say;

"It was an incredible holiday that re-connected us as a family. With two older teenagers (aged 17 and 14) it was a holiday we would never have been able to achieve on our own - so many pinch-me moments!

Give Kids The World is a very special place, and we felt very lucky to spend time there - there was something for everyone. The villa was huge and better than expected and the pool was great.

We had a relaxed and amazing time.

Thank you for making the most magical holiday possible for us!"

Under the American Experience programme, 58 families visited Florida in this accounting year. Our villa is fully booked for 2025 and 2026 and we are now taking bookings for 2027.

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Chairman's Report

Celebrating 35 Years of Service: A Year of Resilience and Growth

This year marked a significant milestone for our charity as we celebrated 35 years of service directly contributing to the quality of life of children with cancer, and their families.

However, the current economic climate, marked by the cost-of-living crisis and pressures on the NHS, has presented significant challenges. The demand for our services has increased dramatically, while our ability to raise funds has been adversely impacted.

Despite these difficulties, we have shown remarkable resilience. To meet demand, we increased our direct charitable spending by 12.5% in the past year, reaching a record £564K, a 35% increase over the past five years.

With rising demand for our services, we recognise that our core income must grow to meet the costs of delivering our services. The charity's board is approaching this task with determination. We have focused on streamlining our fundraising activities, reorganising and repurposing our resources to ensure maximum efficiency. These changes have already delivered significant results with total income rising by a remarkable 30% this year to £645K.

Our teams continue to work tirelessly to engage individuals and businesses across the UK. Their efforts, combined with the generosity of our supporters, have provided the vital funds needed to keep our projects running. From challenges and competitions to events and donations, our teams and supporters have given their time, energy and money to enable us to make a life-affirming contribution to the children and families we serve.

In the coming year, we will continue to streamline our fundraising processes to improve efficiency and reduce administration. We will also seek to strengthen our connections with the business community, and secure corporate partnerships and "Charity of the Year" collaborations.

One of our most significant achievements this year was the opening of a new lodge in Burnham-on-Sea for our Compassionate Breaks program. This £72K investment, made possible by the generous support of the Noah's Retreat Fund, provides a convenient location for respite breaks for children attending major hospitals like Addenbrookes, Great Ormond Street, and the Royal Marsden. We are deeply grateful to Noah and his family for their significant fundraising efforts, which have allowed us to expand our UK holiday program.

The charity maintains free reserves to ensure the uninterrupted delivery of our objectives, regardless of short-term fluctuations in income and expenditure. The board of Trustees has determined that six months of forward-looking operating expenditure is an appropriate level of reserves. At the end of this financial year, our free reserves represented five months' cover for our operating expenditure.

I would also like to express my heartfelt gratitude to Richard Ambrose who resigned as trustee earlier this year due to personal commitments. Richard made a significant contribution as a trustee and his dedication, expertise and support will be deeply missed.

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Despite the challenges, this has been a year of resilience and growth. None of this would have been possible without the dedication of the charity's staff, trustees and supporters which has enabled the charity to deliver its objectives. My thanks to you all for your commitment to this charity.

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.

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

This report was approved by the Trustees on the 12/12/24 and signed on its behalf by:

Krish Shastri
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 2024 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 2024 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:

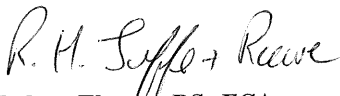
- making enquiries of the Trustees' and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing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

13/12/24

Kids Cancer Charity
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2024

		£	£	£	2024 £	2023 £
Income and Endowments		Unrestricted	Restricted	Designated	Total	
Voluntary income:						
- Other fundraising	3	379,097	134,113	-	513,210	336,145
- Donated Goods and Services	3	118,131	-	-	118,131	116,594
- Donated Caravan Deposit		4,000	-		4,000	-
Investment income:						
Legacies		-	-		-	28,028
Bank interest		9,597	-	-	9,597	4,200
Other income:						
USA Investment Gain		-	-	-	-	9,255
Total Incoming Resources		<u>510,825</u>	<u>134,113</u>	<u>-</u>	<u>644,938</u>	<u>494,222</u>
Expenditure						
Appeal Centre and other fundraising	4	140,083	-	-	140,083	137,212
Charitable activities	4	457,185	106,632	-	563,817	500,960
Loss on USA Investment	4	10,600	-	-	10,600	-
Total Resources Expended		<u>607,868</u>	<u>106,632</u>	<u>-</u>	<u>714,500</u>	<u>638,172</u>
Movement in total funds for the year:						
Net Incoming (Outgoing) resources	5	(97,043)	27,481	-	(69,562)	(143,950)
Net Incoming (Outgoing) resources		<u>(97,043)</u>	<u>27,481</u>	<u>-</u>	<u>(69,562)</u>	<u>(143,950)</u>
Total Funds brought forward		823,422	72,009	-	895,431	1,039,381
Total Funds carried forward		<u>726,379</u>	<u>99,490</u>	<u>-</u>	<u>825,869</u>	<u>895,431</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 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	7		343,021		285,866
Investments	8		280,626		271,988
US Property	8		229,367		239,968
			<u>853,014</u>		<u>797,822</u>
Current Assets					
Debtors	9	6,973		5,674	
Cash at bank and in hand		13,539		117,814	
		<u>20,512</u>		<u>123,488</u>	
Creditors: amounts falling due within one year	10	(47,657)		(25,879)	
Net Current (liabilities)/assets			<u>(27,145)</u>		<u>97,609</u>
Net Assets			<u>825,869</u>		<u>895,431</u>
The Funds of the Charity					
Unrestricted Funds			726,379		823,422
Restricted Funds	12		99,490		72,009
Total Charity Funds	11		<u>825,869</u>		<u>895,431</u>

The notes on pages 16 - 24 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 12/12/24 and signed on its behalf by :-

K Shastri

Dr. K Shastri

T T Dewan

Mr. T T Dewan

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

Statutory Information

Kids Cancer Charity is a charitable company in Wales in the United Kingdom. The registered office is Waunarlwydd Road, Cockett, Swansea, SA2 0GB. 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 2024

..... 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.

Other fund raising expenditure comprises those costs incurred in attracting voluntary income.

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 2024

..... 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:

Freehold Premises	-	2% Straight Line Excluding the Value of Land
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.

3. Incoming Resources

Included within Incoming Resources for the year are:

Appeal Centre and other Fund raising:

Grants, Donations & Events	513,210	336,145
	<u>513,210</u>	<u>336,145</u>

	Total year to 31/03/24 £	Total year to 31/03/23 £
Donated Goods and Services:		
Florida Passes	28,067	11,287
Caravans & Other UK Breaks	31,775	17,726
Disneyland Paris	48,557	72,380
Security equipment donation	-	5,385
General Gifts	9,732	9,816
	<u>118,131</u>	<u>116,594</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

..... continued

4. Total resources expended

	Basis of Allocation	Fund Raising	Play Therapy	Crisis Breaks	Governance	Total year to 31/03/24	Total year to 31/03/23
		£	£	£	£	£	£
Costs directly allocated to activities							
Salary Costs	Direct	110,463	111,566	79,290	-	301,319	272,329
Childrens & Families Travel Costs	Direct	-	-	139,353	-	139,353	129,065
USA Costs	Direct	-	-	42,035	-	42,035	29,790
Caravan Costs	Direct	-	-	66,069	-	66,069	43,717
Refurbishment & Equipment	Direct	-	577	-	-	577	542
Other Events	Direct	9,732	-	-	-	9,732	9,816
Loss on USA Investment	Direct	-	-	10,600	-	10,600	-
		<u>120,195</u>	<u>112,143</u>	<u>337,347</u>	<u>-</u>	<u>559,953</u>	<u>485,259</u>

Support costs allocated to activities

Salary Costs	Direct	1,940	6,659	8,729	-	17,328	18,677
Motor, Travel & Accomodation	Direct/Staff	1,360	9,704	1,265	435	12,764	13,529
Legal & Professional	Direct/Staff	370	925	1,665	3,560	6,520	7,656
Property Costs	Direct/Staff	4,606	11,167	20,100	-	35,873	35,828
General Office Costs	Direct/Staff	10,515	9,825	17,095	-	37,435	41,665
Training	Direct/Staff	-	1,328	-	-	1,328	373
Bank Charges & Interest	Direct/Staff	378	180	324	-	882	1,649
Staff Pension costs	Direct	719	1,797	3,234	-	5,750	16,323
Depreciation	Direct	-	-	26,935	-	26,935	17,213
		<u>19,888</u>	<u>41,585</u>	<u>79,347</u>	<u>3,995</u>	<u>144,815</u>	<u>152,913</u>
		<u>140,083</u>	<u>153,728</u>	<u>416,694</u>	<u>3,995</u>	<u>714,500</u>	<u>638,172</u>

Staff Pension Costs in 2023 included a prior year adjustment for 2022 Pension Costs.

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

..... continued

5. Net Incoming (Outgoing)/Resources	Total year to 31/03/24 £	Total year to 31/03/23 £
This is stated after charging/(crediting):		
Depreciation	26,935	17,213
Auditors Remuneration	3,560	3,368
Trustees Expenses	435	580
	<u>26,935</u>	<u>21,161</u>

6. Staff Costs	Total year to 31/03/24 £	Total year to 31/03/23 £
Staff costs during the year comprised of the following:		
Staff Salaries	300,795	278,318
Employers National Insurance	17,852	12,688
Pension Costs	5,750	16,323
	<u>324,397</u>	<u>307,329</u>

The average number of full time and full time equivalent employees during the year amounted to 13 (2023 : 12), and can be analysed as follows:

Fundraising	7	6
Services	4	4
Management & Administration	2	2
	<u>13</u>	<u>12</u>

No employee was paid £60,000 or more during the year (2023 : 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 2024

..... continued

7. Tangible Fixed Assets	Land and Buildings Freehold £	Crisis Breaks Caravans £	Fixtures, Fittings and Equipment £	Total £
Cost				
At 1 April 2023	249,049	188,769	20,230	458,048
Additions	1,950	72,063	10,076	84,089
At 31 March 2024	<u>250,999</u>	<u>260,832</u>	<u>30,306</u>	<u>542,137</u>
Depreciation				
At 1 April 2023	2,550	157,559	12,072	172,181
Charge for the year	2,504	21,797	2,634	26,935
At 31 March 2024	<u>5,054</u>	<u>179,356</u>	<u>14,706</u>	<u>199,116</u>
Net book values				
At 31 March 2024	<u>245,945</u>	<u>81,475</u>	<u>15,601</u>	<u>343,021</u>
At 31 March 2023	<u>246,499</u>	<u>31,210</u>	<u>8,158</u>	<u>285,867</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

..... continued

8. US Property

The Charity own a freehold property in Florida, United States of America, which is used under its "Family Crisis Breaks" initiative. For legal purposes two companies have been 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 2024		31 March 2023	
	£	£	£	£
Fixed Assets				
Freehold Property		225,414		234,399
Furniture & Equipment		1,543		2,705
		<u>226,957</u>		<u>237,104</u>
Current Assets				
Cash at Bank	2,811		2,893	
	<u>2,811</u>		<u>2,893</u>	
Current Liabilities				
Creditors	(401)		(29)	
		<u>2,410</u>		<u>2,864</u>
Net Investment		<u>229,367</u>		<u>239,968</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% Straight Line.

Furniture & Equipment is depreciated at 15% Straight Line.

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

Other Investments

	Balance at 31 March 2023	Interest accrued	Transfers In	Balance at 31 March 2024
Monmouthshire Building Society	106,256	2,822	-	109,078
Nationwide Building Society	165,732	5,816	-	171,548
	<u>271,988</u>	<u>8,638</u>	<u>-</u>	<u>280,626</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

..... continued

9. Debtors	2024 £	2023 £
Prepayments and accrued income	<u>6,973</u>	<u>5,674</u>

10. Creditors: amounts falling due within one year	2024 £	2023 £
Trade creditors	22,297	6,576
Other taxes and social security costs	5,487	4,918
Accruals and deferred income	<u>19,873</u>	<u>14,385</u>
	<u>47,657</u>	<u>25,879</u>

11. Analysis of Net Assets between Funds	Unrestricted £	Restricted £	Total 2024 £
Tangible Fixed Assets	261,546	81,475	343,021
Investments	509,993	-	509,993
Net Current Liabilities	<u>(45,160)</u>	<u>18,015</u>	<u>(27,145)</u>
	<u>726,379</u>	<u>99,490</u>	<u>825,869</u>

Kids Cancer Charity
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

..... continued

12. Restricted Funds

	At 01/04/23 £	Incoming Resources £	Outgoing Resources £	At 31/03/24 £
Play Therapy - BBC Children in Need	-	31,913	(31,913)	-
Care Breaks - Caravan Acquisition	26,000	5,000	-	31,000
Specific Location	46,010	43,200	(20,720)	68,490
Noah's Retreat	-	54,000	(54,000)	-
	<u>72,010</u>	<u>134,113</u>	<u>(106,633)</u>	<u>99,490</u>

Restricted Fund descriptions

Play Therapy

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.

Care Breaks

1) Caravan acquisition represents restricted income to purchase a new caravan at Burnham on Sea.

2) Specific Location represents 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.

3) Noah's Retreat Fund represents restricted fundraising income towards the purchase of the lodge at Burnham on Sea at the end of the 2023 holiday season.