



Annual Report and Financial Statements for the  
year ended 30 November 2021

Registered Charity No. 1170676  
[www.abbysheroes.org](http://www.abbysheroes.org)

## Abby's Heroes

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## Legal and Administrative information

**Charity Number:** 1170676

**Registered Office:** Unit 20  
Basepoint Centre  
Andersons Road  
Southampton  
Hampshire  
SO14 5FE

**Trustees:** Rachel Darke (Chair)  
Lynne Squibb (Vice)  
Teresa Butler  
Katie Goodyer  
Fran Little  
Lorna Ford  
Melanie Bone (resigned 12<sup>th</sup> October 2021)  
Alex Wood  
Kiele Carter (appointed 12<sup>th</sup> October 2021)

**Patron:** James Ward-Prowse, Southampton Football Club

**Principal Bankers:** Lloyds Bank  
413 Bitterne Rd  
Bitterne  
Southampton  
SO18 1DA

**Independent Examiner:** Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford, Eastleigh  
Hampshire  
SO53 3DA

## **Trustees Annual Report**

The Board of Trustees of Abby's Heroes presents its report and accounts for the year ended 30<sup>th</sup> November 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **MANAGEMENT**

Abby's Heroes is a registered charity, number 1170676 and is governed by its Governing Document which was adopted on 21<sup>st</sup> November 2016. Abby's Heroes was founded following the death of Abby Randall, aged 11 from Ewing's Sarcoma to provide help for young children suffering with cancer and their families. Over the years, the charity has made a substantial number of grants to children and their families needing urgent financial support.

### **THE BOARD**

The Board of Trustees ("the Board") is responsible for the overall governance of Abby's Heroes. The number of Trustees cannot be fewer than three. The Recruitment and Selection Process is the responsibility of the Board, using a transparent Trustee recruitment process approved by the full Board. Trustees are appointed for a two-year term, after which they may seek re-election for further periods, subject to a two-thirds majority vote by the Board. Trustees are bound by a signed Code of Conduct and on joining, undergo an Induction Programme suitable to their needs. Training on external and organisational issues is provided throughout the year. All Trustees give their time freely and no trustee remuneration is paid.

The Board meets regularly throughout the year and is responsible for setting an appropriate strategy for the Charity. It also ensures that relevant performance measures are in place. The Board receives regular reports on all aspects of the Charity's work.

### **DELEGATION**

The Trustees delegate responsibility for the day-to-day administration of the charity to the CEO/Founder who liaises regularly with the Chair.

### **RISK MANAGEMENT**

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks. Systems and procedures are in place to manage any risk. Adequate insurance policies are in place to cover Business All Risks, Employers', Public, Products and Trustees Liability.

## **OBJECTIVES AND PRINCIPAL ACTIVITIES OF ABBY'S HEROES**

### **OBJECTIVES**

Abby's Heroes endeavours to achieve its objective to improve the lives of children with cancer throughout the Wessex Region by providing support services to children and young people diagnosed with cancer and the hospital who are working to care, treat and support those and young people. This comprises of two Units at University Hospital Southampton – the Piam Brown Ward which is the Regional Centre for Paediatric Oncology and Haematology for under 18's and the Teenage and Young Adult Unit (for Young People aged 16 to 24 at the time of diagnosis) which both cover the Wessex area. This extensive geographical area provides treatment for children living in Hampshire and Isle of Wight, Dorset, West Sussex, Surrey, Wiltshire and the Channel Islands.

Our objectives, as set out in our Governing document are:

- The relief of sickness and suffering and the promotion of health of children and young adults during and after the diagnosis and treatment of cancer by the oncology departments at Southampton General Hospital, and their families, by the provision of practical and financial help including support for memory making.

#### **OUR ACTIVITIES**

Abby's Heroes exists because when a child is diagnosed with cancer, it has a devastating impact on the physical, financial and emotional health and wellbeing of the whole family, both during and after treatment and beyond. To assist with this, Abby's Heroes supports families with a range of practical measures and programmes to help families going through the harsh reality of childhood cancer.

Over the year, we have continued to develop new initiatives to help families and further details are outlined under the Achievements heading.

#### **PUBLIC BENEFIT**

The Trustees have paid due regard to the Charity Commission guidance on public benefit. The activities of the charity are available to all beneficiaries irrespective of capacity, ethnicity, faith or socio-economic environment. A referral process is in place to ensure that those who meet the criteria are offered support by the Trust. The Trustees have complied with their duty on public benefit with regard to exercising their powers and duties as illustrated in the aims and objectives set out above.

#### **VOLUNTEERS**

Abby's Heroes has the support of network of volunteers who give their time and energy to help us achieve our aims and objectives through assisting at fundraising events. They work throughout the region organising small but nonetheless essential events.

#### **GRANTS POLICY**

Our grant awards help families with the additional and unexpected costs of caring for a child with cancer. They are available to families normally resident in the United Kingdom, whose child or young person is under 25 years old at the time of diagnosis and is receiving curative treatment or palliative care for childhood cancer at University Hospital Southampton. Each application is considered on its own merits and Trustees monitor the value of the awards made.

Grant requests can be for a variety of reasons as we will consider referrals that will directly benefit the child and/or the family. We recognise there is a multi-disciplinary team of professionals involved in the care of the child and their family and we will respect the recommendations/requests they make in order to assist and support the family in the best possible way.

We will consider applications which will directly benefit the child/young person and their family.

- Grant requests may be considered for a variety of reasons such as towards rent/mortgage payments, travel costs to hospital, everyday living costs, memory making, car/household repairs, counselling, additional therapy. This list is not exhaustive and each application will be considered on its own merits.
- Applications for a contribution towards travel costs may be considered for treatment overseas where this treatment is endorsed by their Consultant.
- Applications may be considered for inadvertent overpayment of any benefit which needs to be repaid, provided there is no legal or criminal investigation.
- Any grant approved should be used for the purpose it has been awarded.



We will consider requests to support bereaved families with additional costs not covered under the Children's Funeral Fund or if the young person is over the age of 18. In addition, we will consider applications up to 6 months after bereavement for costs such as counselling, memory making, together with living costs until parents are able to return to work.

#### ACHIEVEMENTS FOR THE YEAR

Abby's Heroes is a proactive, unique and forward-thinking charity which has seen substantial growth since it was set up in 2016 following the death of Abby. We exist because when a child is diagnosed, it has a devastating impact of the physical, financial and emotional health and wellbeing of the whole family, both during and after treatment and beyond. To assist with this, we support families with a range of practical measures and programmes. We are working hard to meet the needs of families facing the consequences of childhood cancer and are constantly looking to develop new initiatives to support families.

Our primary function is to award grants to individual families urgently needing funds to help them through the difficulties inherent in having a child undergoing treatment for cancer. Decisions on grant approvals continues to be a high priority for Trustees, with most agreed within a few hours of the request being received from the YLVC (Young Lives versus Cancer, formerly CLIC Sargent) Social Workers at the Hospital. The reasons for the grant requests are numerous and include items such as rent or mortgage payments as one or both parents might not be able to work while the child is in hospital, additional travel costs to hospital or sadly help towards funeral costs. The Social Workers at the hospital provide an effective system of referral and validation of the family's needs.

During the course of the financial year, we awarded 172 grants to families for much needed financial support which was an increase of 12% on 2020 with the total awarded of £91,390. There was an increase of 11% in the value of the grants awarded with an average of £531 per grant. Referrals continued to cover all counties in the Wessex Region, although families resident in Hampshire (46.5%) and West Sussex (24.5%) remain the areas of highest demand. Grants within the various age ranges were fairly balanced although 39% of awards were made to young people and/ or their families under the care of the Teenage and Young Adult Unit.

We continued to provide End of Treatment Awards to acknowledge the gruelling treatment and invasive procedures they have gone through as well as all the missed special occasions they have been too unwell to join in. Each child will "Ring the Bell" to mark the end of Treatment and we give each child a £200 to spend as they wish. We gave 47 Awards, a significant increase on the previous year (17 – 2020) as many children were unable to celebrate by visiting the ward due to the ongoing pandemic so, when restrictions lifted, children were able to visit. We are very pleased to share in the families' enjoyment of this treat and will continue with this project for the next financial year.

The Welfare Packs for parents of newly diagnosed children continued to be most welcomed as they help ease the financial pressure of living at the hospital for the initial few weeks. It was agreed that this will be part of planned expenditure for future years. Feedback from parents as well as YLVC Social Workers indicates these are so well received by parents and provide much need support to families in the early days following a child's diagnosis.

Following the success of our COVID-19 initiative of providing food to the children's cancer ward when parents were not able to leave to get vital supplies until the child was discharged from hospital, a decision was made to continue this programme in 2020/2021. From feedback from parents and staff, we learnt the difference this made to families in meeting a practical need and significantly boosting morale, so continued to deliver sandwiches, fruit and treats from a well-known store once a week, together with a weekly pizza delivery bringing some variety, change to hospital routines and a treat for children and parents.

As part of our Day's Out Programme, we had previously purchased tickets for The Lion King for October 2020 at The Mayflower Theatre in Southampton for families to enjoy some precious family time together when they are well enough. However due to COVID-19, this has been postponed until 2022 and the tickets purchased will be valid for the planned performance then.

After extensive discussions with the multi-disciplinary team for Paediatric Oncology, and approval by the Trustees, it was agreed that Abby's Heroes would fund a Family Support Worker for the Piam Brown Ward. Negotiations have taken place for a Service Level Agreement (SLA) with University Hospital Southampton (UHS) to establish a formal agreement regarding the responsibilities of UHS and Abby's Heroes. Following a successful grant application, we secured funding for the role which, after some delay due to operational reasons at UHS, we hope to recruit in Spring 2022.

In summary, 2021 has been another year like no other with the ongoing COVID-19 pandemic. However, we are very proud to have remained firmly on course by delivering our planned charitable activities, adapting quickly to the rapidly changing landscape and needs of our beneficiaries, as well as continuing to explore new initiatives for additional layers of support for children and their families. So far, we have risen above the adversity of the pandemic but acknowledge that we may continue to face these challenges in the foreseeable future.

#### **FINANCIAL REVIEW**

With no government funding, Abby's Heroes relies totally on the generosity of individual and corporate supporters to provide vital support to children diagnosed with cancer and their families. Families often say that without Abby's Heroes support they would not have been able to cope with the enormous financial stress the diagnosis brought. Trustees recognise that Abby's Heroes support is only available where sufficient funds are forthcoming, so a commitment to strong income generating activities is essential and remains the objective of the Trust.

Yet again it was a challenging year due to the lockdown restrictions and effects of COVID-19 pandemic which meant that it was not possible to hold any fundraising events until August 2021, which is 8 months into our financial year. However, many events were held between August and November 2021 which culminated in a very successful Charity Ball. This event raised over £25,000 due to the unwavering support of our supporters and the kindness of many businesses and organisations who donated so generously to make it such a success. With the postponement of other fundraising events, due to government restrictions, such as The Three Peaks Challenge, a Vietnam to Cambodia Cycle, the Alresford Watercress Festival, these have now been rescheduled for 2022 and it is hoped they will be enjoyable and fruitful events for the charity and participants.

Despite the difficulties of COVID-19, we are proud to report that Abby's Heroes has responded to those challenges, adapted and continued to move forward. It is pleasing to acknowledge that Abby's Heroes has provided the largest number of financial hardship grants to families and End of Treatment Awards to date, whilst still maintaining a growth in income which will allow an extension and development of projects for forthcoming years.

In order to minimise financial risk, the charity has distributed its Reserves and designated funds to a number of different accounts in line with the FSCS guidelines.

#### **RESERVES POLICY**

The purpose of the reserves is to secure the future of our services and long-term obligation to families. They also provide protection against unexpected events and fluctuations in income.

The Trustees have considered the risks and needs of the charity, identifying the following areas:



- Funds to allow for an increased number of children diagnosed with cancer, and their families being referred for a Financial Hardship Grant due to the new role of Family Support Worker based on the Ward;
- UK or worldwide events which will impact on the charity's fundraising capability such as act of terrorism, natural disaster or pandemic;
- Covering any unforeseen day to day operational costs such as temporary staff to cover staff illness/absence as this would impact on the charity's ability to raise funds;
- Sufficient to protect it from the risk of insolvency or serious disruption to its charitable work

The Trustees set a Reserves Policy which requires:

- Reserves be maintained for a period of unforeseen difficulty at a level which ensures that Abby's Heroes core activity could continue.
- A proportion of Reserves be maintained in a readily realisable form.

Having taken all the above into consideration, the Board of Trustees agreed that the most appropriate level of Reserves required to meet the above risks, together with our charitable activities and commitments, should be £260400 which reflects 6 months operational costs and 12 months charitable activities, plus any unspent Restricted Funds and deposits made by participants to take part in the Three Peaks Challenge and Vietnam to Cambodia Ride postponed in 2020 due to COVID pandemic. A further review will be performed in 2022 to reflect on the effects of COVID-19 and to ensure the Reserves Policy is fit for the future given the charity's growth, current and forecast level of activity.

#### THE FUTURE

We are immensely proud of our reputation for making a significant and meaningful impact of the lives of the children and families we support. We help a diverse range of people from a wide geographical area with different life experiences with one thing in common – the harsh reality of the physical, psychological, economic and social consequences of childhood cancer. Moving forward, the Trustees have pledged to continue to develop our services to provide help to families in the most practical, preventative and original way to enable families to cope with the challenges they face.

As part of our commitment to provide new initiatives and additional layers of support to families, we plan to fund two new roles for 2022. Firstly, this is a Family Support Worker who will be based on the Paediatric Oncology Ward and provide practical and social support to families. Secondly, we plan to fund a Play Therapist who will be available to work with children generally between the age of 3-12. Through the child's play, the Therapist will explore and help make sense of difficult life experiences, feelings, and emotions. We have been successful in securing some charitable trust funding towards both roles and will continue to seek additional funding for future years for this purpose.

COVID-19 has, without doubt, affected the growth, income and planned activities of the charity over the reported financial year. However, we were in a strong position to face the fallout, due to a successful year in 2020/2021 which provided financial stability in an ever-evolving world. With a loyal following of supporters and funding from Charitable Trusts and Foundations, strong leadership and an ability to adapt quickly and respond effectively, we have been able to significantly mitigate the loss of potential income and withstand the dire consequences of the virus. We are hopeful that the new financial year will bring new opportunities to enable us to maintain our existing support at the same time as developing our services further to support families affected by childhood cancer.



## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND CORPORATE GOVERNANCE

The Trustees are responsible for their Annual Report and for the preparing of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice and for ensuring they give a true and fair view of the incoming resources and the application of resources of the Charity during the year, and of the state of affairs as at the end of the financial period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the Charity and for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise, to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- proper records are maintained and financial information used within the Charity, or for publication, is reliable;
- the Charity complies with relevant laws and regulations.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Board of Trustees. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

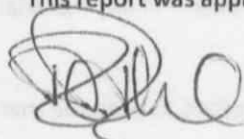
- a strategic plan and annual budget approved by the Trustees
- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- identification and management of risks

## DISCLOSURE OF INFORMATION TO INDEPENDENT ACCOUNTANTS

With regard to the preparation of this Annual Report and Accounts:

- As far as each Trustee is aware, there is no relevant information of which the Charity's Independent Accountants are unaware.
- Each Trustee has taken all the steps a Trustee might reasonably be expected to have taken to be aware of relevant information and to establish that the Charity's Independent Accountants are aware of that information.

This report was approved by the Trustees on 16/05/22 and signed on their behalf by:



RACHEL DARKE  
CHAIR

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ABBY'S HEROES

I report to the trustees on my examination of the accounts of Abby's Heroes for the period ended 30 November 2021, which are set out on pages 12 to 21.

### Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act 2011 and are eligible for an independent examination, I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act;  
or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA  
Knight Goodhead Limited  
Chartered Accountants

7 Bournemouth Road  
Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

Dated: 27 July 2022



# ABBY'S HEROES

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2021 £	2020 £
<b>INCOME</b>						
Donations and legacies	3	232,438	-	83,940	316,378	251,435
Charitable activities	3	5,974	-	-	5,974	14,868
Investment income		1,587	-	-	1,587	2,050
<b>TOTAL INCOME</b>		<b>239,999</b>	<b>-</b>	<b>83,940</b>	<b>323,939</b>	<b>268,353</b>
<b>EXPENDITURE</b>						
Raising funds	4	64,561	3,400	19,854	87,815	68,884
Charitable activities	5	10,677	131,133	30,454	172,264	125,144
Administration costs	6	8,092	-	-	8,092	6,509
<b>TOTAL EXPENDITURE</b>		<b>83,330</b>	<b>134,533</b>	<b>50,308</b>	<b>268,171</b>	<b>200,537</b>
<b>NET INCOME FOR YEAR BEFORE TRANSFERS</b>		<b>156,669</b>	<b>(134,533)</b>	<b>33,632</b>	<b>55,768</b>	<b>67,816</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>(154,832)</b>	<b>178,334</b>	<b>(23,502)</b>	<b>-</b>	<b>-</b>
<b>NET (EXPENDITURE) / INCOME</b>		<b>1,837</b>	<b>43,801</b>	<b>10,130</b>	<b>55,768</b>	<b>67,816</b>
<b>TOTAL FUND BALANCES BROUGHT FORWARD</b>		<b>124,823</b>	<b>186,835</b>	<b>32,112</b>	<b>343,770</b>	<b>275,954</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>126,660</b>	<b>230,636</b>	<b>42,242</b>	<b>399,538</b>	<b>343,770</b>

The notes on pages 15 to 21 form part of these financial statements.

# ABBY'S HEROES

## PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds
		£	£	£	2020 £
<b>INCOME</b>					
Donations and legacies		199,611	-	51,824	251,435
Charitable activities		14,868	-	-	14,868
Investment income		2,050	-	-	2,050
<b>TOTAL INCOME</b>		<b>216,529</b>	<b>-</b>	<b>51,824</b>	<b>268,353</b>
<b>EXPENDITURE</b>					
Raising funds		43,334	17,225	8,325	68,884
Charitable activities		19,460	82,809	22,875	125,144
Administration costs		6,509	-	-	6,509
<b>TOTAL EXPENDITURE</b>		<b>69,303</b>	<b>100,034</b>	<b>31,200</b>	<b>200,537</b>
<b>NET INCOME FOR PERIOD BEFORE TRANSFERS</b>		<b>147,226</b>	<b>(100,034)</b>	<b>20,624</b>	<b>67,816</b>
TRANSFERS BETWEEN FUNDS		(100,460)	94,534	5,926	-
<b>NET (EXPENDITURE) / INCOME</b>		<b>46,766</b>	<b>(5,500)</b>	<b>26,550</b>	<b>67,816</b>
<b>TOTAL FUND BALANCES BROUGHT FORWARD</b>		<b>78,057</b>	<b>192,335</b>	<b>5,562</b>	<b>275,954</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>124,823</b>	<b>186,835</b>	<b>32,112</b>	<b>343,770</b>

# ABBY'S HEROES

## BALANCE SHEET AT 30 NOVEMBER 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	8	946	662
<b>CURRENT ASSETS</b>			
Debtors	9	2,159	6,386
Cash at bank and in hand		398,160	338,077
		400,319	344,463
<b>CREDITORS: amounts falling due within one year</b>	10	(1,727)	(1,355)
<b>NET CURRENT ASSETS</b>		398,592	343,108
<b>NET ASSETS</b>		<u>399,538</u>	<u>343,770</u>
<b>FUNDS</b>			
Restricted funds	11	42,242	32,112
Unrestricted - general funds	12	126,660	124,823
Unrestricted - designated funds	12	230,636	186,835
<b>TOTAL FUNDS</b>	13	<u>399,538</u>	<u>343,770</u>

Approved by the Trustees on 16/05/22  
and signed on their behalf by



Rachel Darke  
Trustee



## ABBY'S HEROES

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

#### 1 ACCOUNTING POLICIES

##### (a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### (b) Going concern

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

##### (c) Fund accounting

Funds held by the charity are either:

- Unrestricted funds: These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds: These are funds which have been designated by the Trustees for a particular purpose.
- Restricted funds: These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### (d) Incoming resources

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

##### (e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the period.

Charitable activities expenditure comprises of 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.

## ABBY'S HEROES

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

#### 1 ACCOUNTING POLICIES (continued)

##### (f) Depreciation of tangible fixed assets

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer & Equipment	25% Straight Line
Fixtures & Fittings	25% Straight Line

##### (g) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either Other Debtors or Other Creditors at the year end.

#### 2 LEGAL STATUS

The charity was registered on 12 December 2016 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charity is Unit 20, Basepoint Centres, Andersons Road, Southampton, Hampshire, SO14 5FE.

#### 3 INCOME ANALYSIS

	Total 2021 £	Total 2020 £
<b>Donations</b>		
Donations received	316,378	251,435
	<b>316,378</b>	<b>251,435</b>
<b>Charitable activities</b>		
COVID grant	-	10,000
COVID furlough income	5,974	4,868
	<b>5,974</b>	<b>14,868</b>

# ABBY'S HEROES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

	Total 2021 £	Total 2020 £
<b>4 RAISING FUNDS</b>		
Fund Raising Expenses	30,938	10,211
Promotional Merchandise	-	6,692
Printing & Stationery	332	364
Postage and Carriage	596	702
Consultancy Fees	17,997	16,400
IT Costs	272	993
Subscriptions	48	229
Employment Costs	29,892	29,676
Pension Costs	709	703
Travel	1,397	2,295
Advertising/Marketing	5,634	619
	<b>87,815</b>	<b>68,884</b>
	Total 2021 £	Total 2020 £
<b>5 CHARITABLE ACTIVITIES</b>		
Grants, gifts and donations	135,342	110,780
Wellbeing - Piam Brown Ward	16,115	11,164
Clinical Psychologist	15,417	3,200
Counselling	5,390	-
	<b>172,264</b>	<b>125,144</b>
	Total 2021 £	Total 2020 £
<b>6 ADMINISTRATION COSTS</b>		
Insurance	458	383
Accountancy Fees	1,380	1,350
Miscellaneous Expenses	800	408
Storage	2,098	1,151
Telephone	945	230
Motor Expenses	-	10
Rent	1,915	2,146
Training	-	239
Depreciation	496	592
	<b>8,092</b>	<b>6,509</b>

Included above are amounts due to the independent examiners in relation to independent examination of £1,380 (2020: £1,350).



# ABBY'S HEROES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

	Total 2021 £	Total 2020 £
<b>7 STAFF COSTS</b>		
Salaries and wages	29,892	29,676
Social security costs	-	-
Pension costs	709	703
<b>Total staff costs</b>	<b>30,601</b>	<b>30,379</b>

The average number of staff employed during the period was 1 (2020: 1).

No employee received emoluments of £60,000 or more during this period or the prior year.

## 8 TANGIBLE ASSETS

	Computer & Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>			
At beginning of period	1,205	1,166	2,371
Additions	780	-	780
Disposals	-	-	-
<b>At the end of period</b>	<b>1,985</b>	<b>1,166</b>	<b>3,151</b>
<b>DEPRECIATION</b>			
At beginning of period	543	1,166	1,709
Charge for period	496	-	496
Eliminated on disposals	-	-	-
<b>At end of period</b>	<b>1,039</b>	<b>1,166</b>	<b>2,205</b>
<b>NET BOOK VALUE</b>			
At end of period	946	-	946
At beginning of period	662	-	662

## 9 DEBTORS

	2021 £	2020 £
Other debtors	159	171
Prepayments and accrued income	2,000	6,215
	<b>2,159</b>	<b>6,386</b>

## 10 CREDITORS: amounts falling due within one year

	2021 £	2020 £
Accruals	1,589	1,217
Other creditors	138	138
	<b>1,727</b>	<b>1,355</b>

## ABBY'S HEROES

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

#### 11 RESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
<b>Restricted Funds</b>					
Grants payable	-	4,000	(4,000)	-	-
End of Treatment Awards	6,400	-	(6,400)	-	-
Clinical Psychologist	11,800	6,118	(13,300)	-	4,618
3 Peaks 2021	5,278	-	-	-	5,278
Vietnam 2021	-	3,600	-	-	3,600
Charity Ball 2021	8,634	34,722	(19,854)	(23,502)	-
Counselling Service	-	18,000	(6,754)	-	11,246
Play Therapist	-	12,500	-	-	12,500
Days Out	-	5,000	-	-	5,000
	<b>32,112</b>	<b>83,940</b>	<b>(50,308)</b>	<b>(23,502)</b>	<b>42,242</b>

#### Grants payable

Funds received from donors specifically for grants to beneficiaries

#### End of Treatment Awards

Funds received from donors specifically to award at the end of treatment.

#### Clinical Psychologist

Funds received from donors specifically to employ a Clinical Psychologist, contracted through NHS, agreed by Trustees and started in September 2020.

#### 3 Peaks 2021

Funds held by Abby's Heroes for this event which has now been postponed until 2022.

#### Vietnam 2021

Funds held by Abby's Heroes for this event which has now been postponed until 2022. Due to the delay in the event, some funds were refunded to donors however replacement attendees will be sourced post year end.

#### Charity Ball 2021

Funds held by Abby's Heroes for this postponed event which has now been held in 2021.

#### Counselling Service

Funds held for provision of a counselling service

#### Play Therapist

Funds held towards provision of a play therapist.

#### Days Out

Tickets purchased for a visit to the theatre now postponed to 2022

# ABBY'S HEROES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

12 UNRESTRICTED FUNDS	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
General funds	124,823	239,999	(83,330)	(154,832)	126,660
<b>Total General Funds</b>	<b>124,823</b>	<b>239,999</b>	<b>(83,330)</b>	<b>(154,832)</b>	<b>126,660</b>
<b>Designated Funds:</b>					
Grants payable	108,000	-	(131,133)	143,133	120,000
Welfare packs	14,000	-	-	(680)	13,320
Christmas vouchers	13,000	-	-	(1,000)	12,000
End of Treatment Awards	6,600	-	(3,400)	6,400	9,600
Clinical Psychologist	45,235	-	-	(21,245)	23,990
Operational costs	-	-	-	21,726	21,726
Taxi service	-	-	-	2,400	2,400
Snack boxes	-	-	-	1,200	1,200
Counselling service	-	-	-	12,000	12,000
Picnic and pizzas	-	-	-	14,400	14,400
<b>Total Designated Funds</b>	<b>186,835</b>	<b>-</b>	<b>(134,533)</b>	<b>178,334</b>	<b>230,636</b>

### Grants payable

Estimated designated funds for grants payable in the next year.

### Welfare packs

Welfare packs for the ward for one year.

### Christmas vouchers

Designated funds for families the charity has supported through the year.

### End of Treatment Awards

Funds designated to award at the end of treatment.

### Clinical Psychologist

Funds designated to employ a Clinical Psychologist, contracted through NHS, agreed by Trustees and started in September 2020.

### Taxi Service

Funds held to assist families with the cost of travel to and from hospital

### Snack Boxes

To ensure the continued provision of food and snacks to the ward when it is difficult for the families to leave the ward to obtain these items

### Counselling Service

To help fund the provision of counseling service for the year

### Picnic & Pizzas

Weekly delivery of food to parents on the ward. Parents are not fed by NHS and are often left hungry due to costs and physically not being able to leave their child's bedside.



# ABBY'S HEROES

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds 2021 £
<b>As at 30 November 2021</b>				
Tangible Fixed Assets	946	-	-	946
Current Assets	127,441	230,636	42,242	400,319
Current Liabilities	(1,727)	-	-	(1,727)
<b>Total Net Assets</b>	<b>126,660</b>	<b>230,636</b>	<b>42,242</b>	<b>399,538</b>
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds 2020 £
<b>As at 30 November 2020</b>				
Tangible Fixed Assets	662	-	-	662
Current Assets	125,516	186,835	32,112	344,463
Current Liabilities	(1,355)	-	-	(1,355)
<b>Total Net Assets</b>	<b>124,823</b>	<b>186,835</b>	<b>32,112</b>	<b>343,770</b>

### 14 RELATED PARTY TRANSACTIONS

The trustees received no remuneration during this or the prior period.

During the year no trustees were reimbursed expenses incurred on behalf of the charity (2020: none).

