

Charity Registration No. 1182637 (England and Wales)

Charity Registration No. SC049948 (Scotland)

Company Registration No. CE016951 (England and Wales)

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Oxnam (Chair of Board of Trustees) Gayle Routledge Rachel Wilcox David Hobin Sarah Curtis
Chief Executive	Ashley Ball-Gamble
Charity number	1182637 (England and Wales) SC049948 (Scotland)
Company number	CE016951
Operating name	CCLG
Principal address	Century House 24 De Montfort Street Leicester LE1 7GB
Auditor	Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT
Bankers	HSBC Bank Plc 2-6 Gallowtree Gate Leicester LE1 1DA Scottish Widows Bank Plc PO Box 12757 67 Morrison Street Edinburgh EH3 8YJ CAF Bank Ltd 25 Kings Avenue Kings Hill Kent ME19 4JQ

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

CONTENTS

	Page
Trustees' report	1 - 10
Independent auditor's report	11 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 31

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees of The Children's Cancer and Leukaemia Group are pleased to present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, and UK Generally Accepted Accounting Practice.

OBJECTIVES AND ACTIVITIES

The objectives of The Children's Cancer and Leukaemia Group (CCLG) as defined in the constitution are:

For the public benefit, the relief of sickness and suffering of children, teenagers and young adults with cancer and advancement of education in the field of children, teenagers and young adults with cancer, in particular but not exclusively by:

1. The relief of sickness and promotion and protection of good health by supporting research into the nature, causes, diagnosis, treatment and social consequences of cancer in children, teenagers and young adults, and to publish the useful results of such research.
2. The relief of suffering of children, teenagers and young adults with cancer and their families and carers, through the provision of information and support services to them.
3. The advancement of the education of the public in all areas relating to cancer in children, teenagers and young adults.
4. The advancement of education and clinical practice by the dissemination of knowledge of the latest research and best practice amongst professionals and practitioners engaged in the treatment, care and support of children, teenagers and young adults with cancer.

The main beneficiaries of the work carried out by the charity are children, teenagers and young adults with cancer and their families in the United Kingdom and elsewhere in the world.

CCLG is the UK and Ireland's professional association for all those involved in the treatment, care and research of children and young people (aged 0-25) with cancer. At the end of 2023, our membership had grown to more than 1,500 members. We also operate 'Teenagers and Young Adults with Cancer' (TYAC), a specific membership group for those working with young people aged 13-25 with a cancer diagnosis, which had over 470 members at the end of the year.

We support our professional members to network, share best practice, advance education, and our activities aim to ensure every child with cancer receives the best possible treatment and care, wherever they live.

We carry out a wide range of activities to support our professional members, including:

- Member interest groups, bringing together professionals working in the same professional group, or with shared clinical or research interests, to develop treatment and care guidelines, to deliver education, to initiate research projects and to develop resources for use by other professionals.
- We deliver a range of meetings and educational events each year to ensure members are kept up to date with the latest developments in care, treatment and research. Our flagship annual meeting provides an opportunity for all of our members to network with colleagues from across the UK and Ireland, share best practice and learn about new innovations and initiatives.
- Professional voice for children, teenagers and young adults: We advise governments and other bodies and ensure that we are represented on important groups or in consultations, for example in the area of NHS commissioning of children's cancer services or the development of NICE quality standards and guidance.
- Our member website is a vital hub for professionals, providing a wealth of resources and educational opportunities, complemented by our new online member community, allowing networking and good practice sharing opportunities beyond group meetings and events.

Our members are dedicated to ensuring that children and young people have a greater chance of survival and a better life after treatment.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We support children and young people with cancer and their families in a variety of different ways:

- Written by experts, our comprehensive quality-assured range of information booklets, leaflets and online content helps patients and their families understand their diagnosis, treatment and what to expect now and in the future. Our publications are available free of charge to those who need them.
- Our free quarterly magazine, Contact, offers help, support and information for families of children, teenagers and young adults with cancer.
- Our online community provides a 'safe space' for parents of children with cancer to come together and share experiences, ask for advice, and, uniquely, ask expert questions of our professional membership.
- Our website is a comprehensive resource of childhood cancer information, providing a wide range of up-to-date expert information, personal stories and more.

The outstanding progress made in cancer treatment is the result of extensive research studies and clinical trials over the last 50 years which now underpin today's standard treatments. During this time, CCLG has played a key role in the success seen in the world of children's cancer so that now over 80% of children are cured. But there are still some childhood cancers with a poor outlook, and some treatments can have long-lasting and devastating side effects. Further research is vital to improve survival rates and to find kinder treatments. We fund and support a variety of research into childhood cancers including:

- We offer funds and grants to launch new research projects and develop new clinical trials.
- We work in partnership with other charities and organisations to support research. We use our research funding infrastructure, as well as the scientific and medical expertise of our membership, to support smaller charities to meet their research aims. For example, by managing a research funding programme or helping them to identify research to support.
- We can 'ringfence' funds so that our supporters can raise funds towards a cancer-specific research project.
- Our Special Interest Groups provide a forum for discussion and planning of research and bring together potential collaborators. We organise and support scientific meetings where research findings are shared and discussed, and we support our membership to be involved in planning research and attending important meetings through bursaries and sponsorship.
- During the year, following the closure of the National Cancer Research Institute (NCRI) we took over hosting the Children's Research Group and Teenage and Young Adult & Germ Cell Tumour Research Group, along with their subgroups, which set UK research strategy, develop new studies and drive forward the research agenda.
- Since 2017, CCLG has been a member of the Association of Medical Research Charities, demonstrating our commitment to funding high-quality, world class research and confirming the high standard of the processes we use to select and fund research.

We measure our success in achieving our objectives in a number of ways:

- The number of patient information products distributed, and the number of visits to the 'about childhood cancer' section of our website, are some measures used to ascertain our success in supporting patients and their families. We also gather feedback on our information products.
- The number of members and retention of members are some basic measures used to ascertain how we are supporting the community of professionals we serve through our professional association activities.
- The number of research projects funded and their value, and the outcome of research projects including peer-reviewed papers in scientific journals, and the number of projects that led to further funding from ourselves or another research funder.
- We have now begun developing our new strategic plan, set to launch in 2025. As part of this work, we will consider how we better measure and report on our impact.

ACHIEVEMENTS AND PERFORMANCE

Around 1,800 children (aged 0-14) and a further 2,300 teenagers and young adults (aged 15-25) are diagnosed with cancer each year in the UK. Although overall five-year survival for cancer in children and young people is now over 80%, for some cancers there have not been such dramatic improvements in survival, and even where treatment is successful, many survivors have to contend with life-long and life-limiting side effects. We continue to work towards the four main goals set out in our strategic plan, launched in 2018, and the goals of the TYAC strategic plan, launched in 2019, as detailed below. Highlights of our achievements during the year are set out under each of these strategic goals.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Providing leadership and expertise for the treatment and care of children and young people with cancer

As the UK and Ireland's professional association for those working in the field of paediatric oncology and haematology, CCLG is a leading voice for children's cancer, liaising with community groups, the government and the NHS to influence policies. We use our expertise to improve treatment and care and meet the needs of patients and families. Highlights for 2023 include:

- We hosted the largest ever CCLG Annual Conference in March, bringing together more than 450 professionals to share best practice, hear about the latest research and developments, and network with colleagues. For the first time, the conference included dedicated teenage and young adult cancer sessions, as well as parallel sessions for our multiprofessional membership.
- The Annual Conference also saw the return of the CCLG Member Awards for the second year, recognising dedication and excellence amongst our professional community.
- We held a number of other in-person educational opportunities for members during the year, including a two-day specialist course in renal tumours, as well as expanding our online webinar series.
- We continued to produce and update a number of clinical treatment guidelines, ensuring standardised, high quality and evidence-based treatment for all children, particularly in diseases where there is currently no open clinical trial.
- Launch at the end of 2022, CCLG Connect, an online community for the CCLG membership, continued to grow and see increased engagement from the membership. CCLG Connect provides a space for members to connect with each other, participate in group activities, share best-practice and research outputs, ask questions and disseminate useful resources. So far, feedback on this new resource has been hugely positive.
- Our strategic partnership with Young Lives vs Cancer continued, providing benefits to both organisations. The Chief Nurse role at CCLG is funded by Young Lives vs Cancer, working to provide clinical and health system insight and intelligence to the latter and enhance support for nursing and allied health professionals within CCLG.
- With Young Lives vs Cancer, we called on the government to publish a 10-year cancer plan for children and young people, to ensure that their unique and critical needs are recognised, understood, and addressed. We want to work together as a sector with the Department of Health and Social Care to see a fully resourced, long-term strategy put in place to provide the care and support needed to radically improve experiences and outcomes for children and young people with cancer.
- In partnership with Young Lives vs Cancer, the Ellen MacArthur Cancer Trust, and Teenage Cancer Trust, we commissioned a ground-breaking piece of research that will build a new evidence base looking at the psychosocial needs of young cancer patients and how the current system supports them. The research will also identify gaps and what needs to happen in order to build a better future for children and young people diagnosed with cancer. Dartington Service Design Lab, a charity which improves children's outcomes through research, systems thinking and co-design approaches, was commissioned as the research partner. They undertook experience-led research, co-designed by young people, parents of children with cancer, and key stakeholders. The aim of the research is to improve policies and practice around cancer support and will be published in 2024.
- We launched the first in a series of e-learning units to support the development of multiprofessionals in the early years of a career in children or teenage and young adult cancer services. The full set of nine units will form a foundation course called 'An introduction to cancer in a child, teenager and young adult' and the remaining units will all be available by the end of 2024. The aim is to improve options and access to foundation level learning in a timely way, in a format where learners can choose their own schedule of learning.

Improving diagnosis times by increasing awareness

The significance of a delayed diagnosis presents a challenge for primary health care professionals, who are required to triage symptoms that may point to a cancer diagnosis and make appropriate onward referrals. Many symptoms associated with cancer are non-specific and are seen every day in general practice, whilst a cancer diagnosis is seen infrequently.

Delays in the diagnostic pathway may well lead to more advanced disease at presentation, with subsequent greater risk of death, greater morbidity, and inevitably, distrust of the medical system. There is evidence that tumours presenting in childhood in the UK are larger, at a more advanced stage and require more therapy

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

than those presenting in other parts of Europe. We work to improve diagnosis times for children and young people with cancer. In 2023:

- We continued working on our Child Cancer Smart project, which will result in a number of clinical referral guidelines, and public and professional awareness tools, on the signs and symptoms of childhood cancer. Work to date has comprised a significant amount of research to understand the signs and symptoms of childhood cancer, providing an evidence-based approach, for the first time, to developing tools to support medical professionals in making a diagnosis, as well as a series of public campaigns to raise awareness of the signs and symptoms of childhood cancer. We expect to launch the first tools and campaigns during 2024.
- The Child Cancer Diagnosis Study, a research project funded by the National Institute for Health Research (NIHR) and CCLG, and jointly run by CCLG and The University of Nottingham, closed and the analysis of the data began. This innovative, nationwide research will give us, for the first time, an accurate picture of the routes to diagnosis and where we can develop interventions to drive improvements.
- We published research that shows only 32% of adult survey respondents felt confident in recognising cancer signs and symptoms in children, teenagers and young adults. The survey results demonstrated that most of the respondents underestimated the risk of cancer in children, selected symptoms associated with adult, rather than childhood cancers, and didn't recognise that disturbed growth or pubertal development were indicators of childhood ill health. Using these results, we can put interventions in place to improve awareness and knowledge amongst the general public, including targeted information for certain groups, including healthcare professionals to accelerate diagnosis. This data will be crucial to informing the Child Cancer Smart awareness campaign, providing information about gaps in public awareness and knowledge which we can address through messaging in the campaign.

Strengthening our expert information portfolio to support more families of a child with cancer

Looking after a child with cancer can be a scary and lonely experience for families. Our goal is to deliver the right information at the right time and make a positive difference to their daily lives. We continue to be the leading provider of expert-written, award-winning and quality-assured information about all aspects of childhood cancer, from diagnosis to life when treatment has finished. In 2023:

- We continued to provide free information booklets and leaflets to hospitals and directly to families during the year. A number of new publications were produced, and further existing publications were reviewed and revised.
- We produced four issues of our popular magazine, Contact. Feedback on the new format and design, launched in 2021, continues to be overwhelmingly positive, and Contact continues to support families across the UK and around the world.
- We continued our series of online 'research talks' aimed at parents of children with cancer (and the general public), which aim to explore the world of childhood cancer research in an accessible way, with each episode in the series featuring a talk from an expert speaker, as well as the opportunity for attendees to ask questions. Recordings of the webinars are made available on our YouTube channel for those unable to attend the live events.
- Our closed Facebook group for parents and carers of children with cancer, which allows members to seek advice and support from those with similar experiences, and, uniquely, 'ask the experts' through posting questions answered by our clinical membership community, continued to grow, reaching over 1,500 members.
- We successfully passed our annual reassessment for the Patient Information Forum (PIF) PIFTick accreditation for our health information. This quality standard is awarded following rigorous assessment of our information production processes, and demonstrates our commitment to reliable, expert, high-quality health information.

Supporting and funding world-class research

Our aim is to both support and fund world-class research, deepen understanding and foster collaborations across the childhood cancer community. One of our most important areas of work is to offer opportunities for our members to develop scientific networks and belong to a wider research community dedicated to childhood cancer.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Our Research Strategy outlines our exciting plans to fund and support innovative world-class research into childhood cancer and recognises the importance of collaboration, both nationally and internationally, to achieve improvements.

- We fund research directly, and work with partner charities to support them to fund the best possible research, using our well-established research funding expertise, experience and infrastructure. In total, between our own research funding and that of the partners we work with, 30 new research projects totalling around £5.8 million were funded in 2023. Grants awarded cover a wide range of childhood cancer types, projects focusing on different parts of the cancer experience, and covering a range of different types of research.
- Our partnership with The Little Princess Trust continues to go from strength to strength. We support The Little Princess Trust to fund the best quality research, with a focus on finding better, kinder treatments. We provide specialist advice and expertise, as well as run and manage their research-funding programme on their behalf. This partnership helps to minimise duplication, and share expertise meaning that ultimately more money is spent directly on research. During the year, the Little Princess Trust awarded CCLG around £4.4 million to fund innovative new research proposals. In September, our partnership with The Little Princess Trust was recognised with a 'highly commended award' in the Charity Partnership of the Year category at the Third Sector Awards.
- During the year, we also made research grants on behalf of, and funded by, Candlelighters and The Harley Staples Cancer Trust.
- During the year, the National Cancer Research Institute (NCRI), a UK-wide partnership between research funders working together to maximise the value and benefits of cancer research for patients and the public, sadly announced its closure. As a NCRI partner, CCLG stepped up to offer support to the children and young people elements of the NCRI's work, allowing this vital work to continue while a longer-term solution is sought. CCLG continues to host the previous NCRI 'Children's' and 'Teenage and Young Adult and Germ Cell Tumour' research groups, which set the research agenda in these areas and contribute to the development of research studies for our patients.
- We continued to publish our research blog, aiming to make research understandable and accessible to all those in the childhood cancer community and beyond, including parents, professionals and the general public. The blog shares research concepts and specific projects in an accessible way, raising awareness of both the research we undertake and of cancer research more generally.
- In September, we hosted our first Research Discovery Day, to offer valuable insight into the research we fund to families and supporters. Among the attendees were parents of children diagnosed with cancer, survivors and CCLG fundraisers, who were able to hear experts from Birmingham Children's Hospital, the University of Nottingham and the University of Oxford talk about how they're working to improve the future for children with cancer. Before that, they heard from Emma Jones, whose daughter Ruby passed away from blood cancer in 2020. Emma spoke about Ruby's wish to donate her life savings to research to help other young cancer patients, and why she carries on her daughter's legacy by raising money for research through Ruby's Live Kindly Live Loudly Fund, a Special Named Fund at CCLG.
- In December 2022, the final workshop of the Children's Cancer Priority Setting Partnership (PSP), initiated by CCLG and co-funded with The Little Princess Trust, took place and the Top 10 Priorities in Children's Cancer Research were announced. In June, we launched the final report of the PSP with a special event. The findings were presented at the launch event, which brought together charities, researchers and research funders, as well as those affected by childhood cancer. Members of the project team spoke about the importance of the PSP, while the audience heard from a childhood cancer survivor and parents of childhood cancer patients about what the report means to them. We continue to work with partners to ensure that the priorities identified by the PSP now influence research funding going forward, to ensure that the needs of young cancer patients are reflected in research.

Teenagers and Young Adults with Cancer (TYAC)

Teenagers and Young Adults with Cancer (TYAC) is the professional association for those working in teenage and young adult (TYA) oncology. TYAC merged with CCLG in 2018, and in 2019 we launched a new strategy for the work of TYAC, setting out how we would continue to drive improvements in TYA cancer care, and support the development of professionals working in the field.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Fundraising

All of our work is dependent on the generosity of our supporters. A programme of fundraising underpins our ability to fund research, support patients and families, and improve treatment and care for children and young people with cancer.

Our Special Named Fund programme continued to grow. After their cancer experiences, families sometimes consider setting up their own charity. For many, our Special Named Funds may be a great alternative. We support families to achieve their fundraising objectives, while taking away the administrative burden of setting up and running a charity. At the end of the year, there were approximately 98 Special Named Funds at CCLG (2022: 85), each raising funds to support research into a specific type of childhood cancer.

During the year, we began working on a new fundraising strategy, to be launched in 2024, which aims to ensure we are able to sustain our income growth and continue to deliver on our charitable objectives: funding research, supporting families and ensuring that all young patients receive the best possible treatment and care.

We are hugely grateful to all those who chose to support CCLG, by making a donation, taking part in an event, or organising their own fundraiser during the year.

Fundraising policy

We are reliant on donations to fund our vital work. Without the generosity of the public, we would not be able to continue providing support to children and young people diagnosed with cancer, and their families, nor fund research into childhood cancer. We believe that it is essential that we are clear and open about how we raise our funds and about the range of ways people can get involved and support our work.

People raise money for us in many different ways, including through taking part in sporting events, organising events in their local community, or fundraising at their place of work. We also provide opportunities for people to fundraise through providing access to places in key events, such as the London Marathon, and through providing fundraising materials. Our supporters can sign up to make regular donations, or play our lottery which we launched in 2018.

We work with a number of corporate partners, and have received support from charitable trusts and foundations, and through grants from other charities.

We do not carry out door-to-door fundraising, nor do we use street fundraising to sign up supporters to regular donations.

Currently, none of our fundraising activities are conducted on our behalf by professional fundraising agencies.

CCLG is registered with the Fundraising Regulator. We are committed to adhering to the Code of Fundraising Practice. During the year, we received no complaints about our fundraising activities.

Regular updates are provided to our board of trustees to ensure that they have a good oversight of our activities.

FINANCIAL REVIEW

Transactions for the year ended 31 December 2023 fall into roughly the same categories as in previous years. Income generally consists of donations and fundraising income, subscriptions (comprising individual membership subscriptions and hospital subscriptions for health information), registration fees for meetings and events, funding from partner charities such as The Little Princess Trust to support research projects, and legacy income. We are grateful to Young Lives vs Cancer, Teenage Cancer Trust and The Little Princess Trust for their support of specific areas of our work. We also benefitted from a grant from The Medical Research Council UK Government COVID Medical Research Charity Support Fund, a scheme designed to support fundraising medical research charities who fund early-career researchers in response to the COVID-19 pandemic.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The major items of expenditure for CCLG remain staff salaries, professional meeting and event costs, the costs associated with the production of health information, and the awarding of research grants. Staffing costs represent a significant financial commitment, but our small, expert staff team is also responsible for the achievement of the majority of our charitable objectives. Staffing levels are kept under review, with the small, efficient team carrying out and coordinating the considerable activities of the charity.

Our overall income increased by £167,538, compared with the year ending December 2022. There was a small decrease in donations for the year, and an increase in income from meeting registration fees as more events were held in-person following the reduction in number over the past few years caused by the COVID-19 pandemic.

CCLG has a number of restricted funds. Internal records are kept according to requirements for restriction, i.e. disease-specific donations for research into a specific type of cancer, or donations for a specific piece of work. The restricted funds are ring-fenced to support specific projects or areas of activity and cannot be used to support the general running costs of the organisation.

Expenditure decreased in 2023 by £122,277 compared to 2022. While our expenditure on research decreased, expenditure increased slightly on our health information and professional body activities.

We ended the year with an overall surplus of £827,665. There was a deficit in unrestricted income/expenditure of £101,002, which was planned and represents the Trustees commitment to invest reserves held above the level of our reserves policy into our charitable activities. There was a surplus in restricted income/expenditure of £928,657. Much of our restricted funding is for research, and often funds build over several years before being expended in significant amounts to fund research projects. We plan to invest a significant amount of restricted funds in the next 12 months.

Reserves Policy

The trustees continue to consider the appropriate balance of financial stability and investment in charitable activity. The COVID-19 pandemic has highlighted the importance of an appropriate reserves policy. It is important we continue to hold a level of reserves which can sustain our activity until we have a fuller picture of what post-pandemic fundraising might look like in the medium-term.

We have plans in place to ensure CCLG is 'fit for the future' and our reserves policy will ensure we are able to meet those plans. At the end of the year, we have reviewed our reserves policy for CCLG and aim to hold a target level of free reserves (unrestricted funds less tangible fixed assets) of £400,000, which the trustees consider to be approximately six months of core expenditure, including staff salaries, accommodation costs and general running costs. Total reserves at 31 December 2023 were £3,288,552 of which £2,898,594 are restricted and £389,958 are unrestricted. As at 31 December 2023 the charity's free reserves totalled £358,954 which is just below the reserves policy. Given the current economic uncertainty, the trustees consider it prudent to balance the investment of reserves into our charitable activity whilst ensuring sufficient funds are available to ensure the charity is a 'going concern' and able to meet its commitments. The Trustees continue to keep the reserves policy under review to ensure that CCLG is 'fit for the future'.

Our restricted reserves appear high, at £2,898,594 at the end of 2023. Much of our restricted fundraising income is raised by families, ring-fenced for research into specific types of childhood cancer. Research requires significant investment, and thus many of our funds grow over the course of several years before a large sum of money is awarded in the form of a research grant. Our restricted reserves comprise a large number of specific restricted funds which are ring-fenced to a specific purpose, and therefore cannot be used for general activities. Levels of funds are reviewed on a regular basis and spent on charitable activities as soon as sufficient funds are available. We are planning to invest a significant amount of restricted reserves into research during 2024.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Investment policy

The Trustees previously reviewed our plans for investments to consider the most appropriate way of managing these, balancing cashflow, risk and reward. Given the ongoing uncertainty of the financial impact of the COVID-19 pandemic, and the cost-of-living crisis and high inflation, no further action has been taken on investments. The high interest rates during the year have resulted in increased investment returns in the form of interest on

money held in our bank accounts. Management accounts are produced for the trustees, and a cashflow forecast considerably facilitates management and prediction of charity income.

Risk Management

CCLG is also aware of the requirement to carry out a risk review of its activities. The trustees reviewed the risks the charity faces during the year. A Risk Register is in operation, documenting the systems in place to mitigate those risks, and is kept under review by the trustees.

FUTURE ACTIVITIES

All future activities planned are designed to ensure that CCLG continues to fulfil its objectives for children and young people with cancer, and their families, as the ultimate beneficiaries. As the membership of CCLG continues to grow, so does the activity our members are involved in. Our specialist network groups continue to be increasingly active, supporting our activities and providing specialist advice to commissioners of healthcare services and others. The Executive continues to consider ways that CCLG can advance education and professional development, and share and guide best practice.

Key planned activity for the next 12 months includes:

- Researching, designing, building and launching a new website.
- Merging the CCLG and TYAC memberships into a single membership body, for professionals working in the field of childhood and/or teenage and young adult cancers. This will increase the range of support available for members and enabling the resources currently used to maintain two membership functions to be reinvested into other activities.
- Towards the end of the year, we will launch a refreshed brand for the organisation, that better articulates the wide range of activities we are involved in, reflects that the organisation works across the 0-25 age range, and engages a larger number of supporters. This will include the launch of a new website that uses more modern technology and better meets the needs of our various audiences.
- We will develop and launch a new research strategy, which reflects our position as a leader in setting the research agenda, and aligns our funding work with the Top 10 Research Priorities for Children's Cancer identified through the Children's Cancer Priority Setting Partnership. A key aim of the strategy will be increasing collaborative and partnership working across the sector to ensure more world-class research is funded, more quickly.
- Reviewing our health information content and increasing the range of content available in alternative formats, in particular videos, to better meet the needs of our intended users
- We will launch the first guidelines, clinical decision tools and public awareness campaigns from our Child Cancer Smart work, raising awareness of the signs and symptoms of cancer in children and young people, and equipping healthcare professionals to make quicker diagnoses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Cancer and Leukaemia Group (CCLG) was established in 1977 and became a registered charity (number 286669) in 1983. In 2019, a new CIO (registration number 1182637) was formed, with the activities, assets and liabilities of the previous charity transferred to the CIO.

The charity's governing instrument is the Constitution and the CIO was first registered in February 2019. In 2020, the CIO became registered with the Scottish Charity Regulator (registration number SC049948).

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The board of trustees is independent of the CCLG membership. The board of trustees is responsible for managing the charity finances in support of the objectives defined by the CCLG Executive. There are a minimum of two and a maximum of eight trustees. One of the trustees will be an elected member of the CCLG Executive, providing a link between these two groups.

If a vacancy arises, the trustees may appoint any eligible person as a trustee. In selecting individuals for appointment as trustees, the trustees will consider the skills, knowledge and experience needed for the effective running of the charity. Upon appointment, trustees are provided with an induction to the charity. This consists of a briefing paper, as well as meetings with the Chair, CEO, and others as deemed appropriate.

Regard is given to the training and development needs of any trustees that may arise. The board of trustees meets quarterly and is supported by staff. Four meetings were held in 2023.

The trustees come from a range of professional backgrounds, and bring new skills and highly relevant experience. Trustees serving during the year were:

David Oxnam (Chair of Board of Trustees)

Gayle Routledge

Rachel Wilcox

David Hobin

Sarah Curtis

The Chief Executive is responsible for the day-to-day operation of the charity on behalf of the trustees. The remuneration of key management is reviewed annually and is set against established pay scales, benchmarked in comparison with similar sized entities including both charities and medical professional associations. The trustees give their time freely and no remuneration was paid in the year. Details of trustee expenses are disclosed in note 12 to the accounts.

Key Management Personnel during the year were:

Ashley Ball-Gamble (Chief Executive)

Vicki Brunt (Head of Fundraising)

Claire Shinfield (Head of Engagement)

Jeanette Hawkins (Chief Nurse)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Accounts and Reports) Regulations 2008, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

DocuSigned by:

.....29D0B5FD6D7043C.....
David Oxnam
Chair of the board of trustees
16-08-2024
Date:

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

Opinion

We have audited the financial statements of The Children's Cancer and Leukaemia Group (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, 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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charity 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate and proper accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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 set out on page 9, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under these acts.

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. However, responsibility for the prevention and detection of fraud ultimately rests with both those charged with governance and management of the charity.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charity by considering the nature of the industry in which the charity operates and enquiring of management; and
- identifying the key laws and regulations considered to have a direct impact on the financial statements including the UK Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005, UK Generally Accepted Accounting Practice and UK tax legislation; and
- assessing how the charity is complying with the applicable legal and regulatory framework by making further enquiries of management and observing the charity's control environment regarding compliance with regulations and fraud prevention; and
- assessing the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by considering the effectiveness of the charity's accounting systems and controls and how these were monitored by management. Where the risk of material misstatement was considered to be higher in certain areas, further audit procedures were designed to address this increased risk; and

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

- discussing amongst the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Audit response to risks of irregularities identified

Our procedures to respond to risks identified included the following:

- performing audit work over revenue recognition including analytical procedures and substantive tests of detail of a sample of revenue transactions; and
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- enquiry of charity staff responsible for compliance to identify any instances of non-compliance with laws and regulations; and
- enquiry of management, those charged with governance and other relevant parties around actual and potential litigation claims; and
- reviewing minutes of meetings of those charged with governance; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- communicating identified laws and regulations and potential fraud risks to all engagement team members and assessing whether there are any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available 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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008, and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Newby Castleman LLP

Chartered Accountants
Statutory Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

27 August 2024

Newby Castleman LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	752,941	2,047,741	2,800,682	1,897,074
Charitable activities	4	352,395	5,270,059	5,622,454	6,408,766
Investments	5	56,177	-	56,177	5,935
Total		<u>1,161,513</u>	<u>7,317,800</u>	<u>8,479,313</u>	<u>8,311,775</u>
Expenditure on:					
Raising funds	6	311,783	36,224	348,007	377,048
Charitable activities	7	950,732	6,352,919	7,303,651	7,396,887
Total		<u>1,262,515</u>	<u>6,389,143</u>	<u>7,651,658</u>	<u>7,773,935</u>
Net (expenditure)/income for the year/ Net movement in funds		(101,002)	928,657	827,655	537,840
Reconciliation of funds					
Total funds brought forward		<u>490,960</u>	<u>1,969,937</u>	<u>2,460,897</u>	<u>1,923,057</u>
Total funds carried forward		<u><u>389,958</u></u>	<u><u>2,898,594</u></u>	<u><u>3,288,552</u></u>	<u><u>2,460,897</u></u>

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		31,004		42,486
Current assets					
Stocks	15	55,061		53,029	
Debtors	16	5,373,880		4,922,609	
Cash at bank and in hand		5,105,709		4,025,410	
		<u>10,534,650</u>		<u>9,001,048</u>	
Liabilities					
Creditors: amounts falling due within one year	17	<u>(4,893,819)</u>		<u>(3,967,898)</u>	
Net current assets			<u>5,640,831</u>		<u>5,033,150</u>
Total assets less current liabilities			<u>5,671,835</u>		<u>5,075,636</u>
Creditors: amounts falling due after more than one year	18		<u>(2,383,283)</u>		<u>(2,614,739)</u>
Total net assets			<u><u>3,288,552</u></u>		<u><u>2,460,897</u></u>
The funds of the charity					
Restricted funds	20	2,898,594		1,969,937	
Unrestricted funds	21	389,958		490,960	
Total charity funds			<u><u>3,288,552</u></u>		<u><u>2,460,897</u></u>

16-08-2024

The financial statements were approved and authorised for issue by the board of trustees on and are signed on its behalf by:

DocuSigned by:

29D0B5FD6D7043C.....
 David Oxnam (Chair of Board of Trustees)
Trustee

The notes on pages 17 - 31 form part of these financial statements.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	26		1,026,714		(13,527)
Investing activities					
Purchase of tangible fixed assets		(2,592)		(14,113)	
Investment income received		56,177		5,935	
Net cash generated from/(used in) investing activities			53,585		(8,178)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			1,080,299		(21,705)
Cash and cash equivalents at beginning of year			4,025,410		4,047,115
Cash and cash equivalents at end of year			5,105,709		4,025,410

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

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

1 Accounting policies

Charity information

The Children's Cancer and Leukaemia Group is governed by its Constitution.

1.1 Basis of preparation

The charity is a public benefit entity as defined by FRS102. These financial statements have been prepared in accordance with: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

For legacies, income is recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where legacies have been notified to the charity but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Government grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured with reliability. If entitlement is not met, then the amounts are deferred.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Income from charitable activities includes income received from grants, registration fees for meetings, member subscriptions and publication payments. Such income is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured with reliability. If entitlement is not met, then the amounts are deferred.

Investment income is earned through holding assets for investment purposes. It comprises bank interest and is recognised on an accruals basis.

1.5 Expenditure recognition

All expenditure, including the awarding of grants, is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the following headings:

- Costs of raising funds includes costs incurred in seeking donations, grants and legacies, website costs and advertising.
- Expenditure on charitable activities includes research, educational activities and professional association activities to further the delivery of the objectives of the charity.

1.6 Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and costs of raising funds and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure in line with the objectives of the charity. Support costs are allocated to costs of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 10.

1.7 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment, furniture and fixtures 5-10 years

1.8 Stocks

Stocks include merchandise stock and educational literature. Stocks that are held for resale are stated at the lower of cost and estimated selling price. Stocks held for distribution as part of the charity's activities are valued at their service potential, which the charity considers to be the cost of the materials.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Allocation of support costs

The allocation of support costs is sensitive to changes in the level of work undertaken on each activity by the charity. The allocation is reassessed annually and amended when necessary to reflect current estimates.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations	622,960	703,031	1,325,991	574,290	825,676	1,399,966
Legacies	129,981	1,000	130,981	222,369	33,417	255,786
	<u>752,941</u>	<u>704,031</u>	<u>1,456,972</u>	<u>796,659</u>	<u>859,093</u>	<u>1,655,752</u>

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Registration fees for meetings and other project expenditure	126,757	28,299	155,056	90,942	18,244	109,186
Member subscriptions and publication payments	153,279	-	153,279	162,715	-	162,715
Grant income for research and operations	72,359	6,506,385	6,578,744	93,509	6,205,417	6,298,926
CLIC Sargent chief nurse funding	-	79,085	79,085	-	79,261	79,261
	<u>352,395</u>	<u>6,613,769</u>	<u>6,966,164</u>	<u>347,166</u>	<u>6,302,922</u>	<u>6,650,088</u>

5 Income from investments

	Unrestricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Total 2022 £
Interest	56,177	56,177	5,935	5,935

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Costs of raising funds</u>						
Fundraising platform fees	30,237	-	30,237	24,576	-	24,576
Website	3,567	9,474	13,041	2,077	-	2,077
Fundraising, marketing and publicity costs	110,813	26,750	137,563	188,604	-	188,604
Support costs (note 10)	167,166	-	167,166	161,791	-	161,791
	<u>311,783</u>	<u>36,224</u>	<u>348,007</u>	<u>377,048</u>	<u>-</u>	<u>377,048</u>

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	Activities undertaken directly Note 8 £	Grant funding Note 9 £	Support Costs Note 10 £	Total 2023 £	Total 2022 £
Support for research	244,693	5,963,846	173,166	6,381,705	6,613,379
Information for patients and families	72,837	-	258,514	331,351	299,845
Improving treatment and care	318,319	-	272,276	590,595	483,663
	<u>635,849</u>	<u>5,963,846</u>	<u>703,956</u>	<u>7,303,651</u>	<u>7,396,887</u>
Unrestricted funds				950,732	872,045
Restricted funds				6,352,919	6,524,842
				<u>7,303,651</u>	<u>7,396,887</u>

8 Expenditure on activities undertaken directly

	Support for research £	Information for patients and families £	Improving treatment and care £	Total 2023 £	Total 2022 £
Staff costs	189,557	-	-	189,557	97,944
Other tumour specific expenditure	42,095	-	-	42,095	10,530
Contact magazine expenses	-	21,107	-	21,107	20,360
Other publication expenses	-	32,169	-	32,169	28,312
Website	13,041	19,561	19,561	52,163	8,311
Cost of meetings	-	-	266,303	266,303	192,068
Travel expenses	-	-	13,906	13,906	11,729
Membership support costs	-	-	11,767	11,767	12,453
Other expenses	-	-	6,782	6,782	6,728
	<u>244,693</u>	<u>72,837</u>	<u>318,319</u>	<u>635,849</u>	<u>388,435</u>

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Expenditure on grant funding

	Support for research £	Total 2023 £	Total 2022 £
Grants to institutions:			
University of Birmingham	942,299	942,299	939,992
Newcastle University	437,890	437,890	1,146,110
UCL Institute of Child Health	409,691	409,691	991,135
University of Sheffield	213,725	213,725	-
University of Nottingham	287,497	287,497	432,059
University of Bristol	321,339	321,339	401,433
Queen's University Belfast	-	-	(3,925)
University of Southampton	222,463	222,463	-
University of Glasgow	124,806	124,806	140,420
University of York	559,734	559,734	317,285
University of Cambridge	248,355	248,355	325,179
Institute of Cancer Research	494,146	494,146	210,885
University of Leeds	96,468	96,468	357,187
University of Manchester	-	-	(1,077)
University of Oxford	199,399	199,399	33,854
University College Cork	52,097	52,097	-
University of Leicester	-	-	112,515
Birmingham Children's Hospital	-	-	53,277
King's College London	-	-	850,659
The Open University	-	-	29,909
Brunel University London	352,568	352,568	-
Leeds Teaching Hospitals NHS Trust	104,631	104,631	-
University of Edinburgh	175,990	175,990	-
University of Sussex	249,969	249,969	-
University of Liverpool	170,788	170,788	-
Imperial College London	299,991	299,991	-
	<u>5,963,846</u>	<u>5,963,846</u>	<u>6,336,897</u>

The charity awards grants for specific research projects to various institutions, as part of their charitable activities.

Negative amounts represent an underspend on grants previously made, returned to CCLG.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Expenditure on support costs

	Basis of allocation	2023 £	2022 £
Staff costs	*1	653,872	656,900
Depreciation & loss on disposal	*1	14,074	13,069
Occupancy expenses	*1	143,429	120,538
Postage	*1	14,253	14,789
Staff training	*1	10,205	3,658
Professional fees	*1 / *2	35,289	24,392
		<u>871,122</u>	<u>833,346</u>
Analysed between			
Raising funds		167,166	161,791
Charitable activities		703,956	671,555
		<u>871,122</u>	<u>833,346</u>

*1 Support costs, excluding governance costs, have been allocated as follows:

<i>Cost of raising funds</i>	20% (2022 - 20%)
<i>Charitable activities</i>	
Support for research	20% (2022 - 20%)
Information for patients and families	30% (2022 - 30%)
Improving treatment and care	30% (2022 - 30%)

*2 Professional fees include governance costs of £35,289 (2022 - £24,392). Governance costs have been allocated as follows:

<i>Charitable activities</i>	
Support for research	17% (2022 - 17%)
Information for patients and families	22% (2022 - 22%)
Improving treatment and care	61% (2022 - 61%)

The amount charged to the SOFA in respect of auditor's remuneration was:

- statutory audit £9,780 (2022 - £9,300)
- other services £989 (2022 - £1,253)

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits during the year.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	22	22

Employment costs

	2023 £	2022 £
Wages and salaries	709,013	633,405
Social security costs	68,378	63,204
Other pension costs	66,038	58,235
	843,429	754,844

The number of employees whose annual remuneration (including pension contributions) was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2023 £	2022 £
Aggregate compensation	272,052	253,428

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Tangible fixed assets

	Computer equipment, furniture and fixtures £	Total £
Cost		
At 1 January 2023	87,438	87,438
Additions	2,592	2,592
	<hr/>	<hr/>
At 31 December 2023	90,030	90,030
	<hr/>	<hr/>
Depreciation and impairment		
At 1 January 2023	44,952	44,952
Depreciation charged in the year	14,074	14,074
	<hr/>	<hr/>
At 31 December 2023	59,026	59,026
	<hr/>	<hr/>
Carrying amount		
At 31 December 2023	31,004	31,004
	<hr/>	<hr/>
At 31 December 2022	42,486	42,486
	<hr/>	<hr/>

15 Stocks

	2023 £	2022 £
Merchandise stock	31,790	30,263
Educational literature	23,271	22,766
	<hr/>	<hr/>
	55,061	53,029
	<hr/>	<hr/>

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	19,656	7,833
Grant debtors	3,512,427	2,830,745
Rent deposit	16,200	16,200
Prepayments and accrued income	150,076	155,731
Accrued legacy income	138,500	172,500
	<u>3,836,859</u>	<u>3,183,009</u>
Amounts falling due after more than one year:		
Grant debtors	<u>1,537,021</u>	<u>1,739,600</u>
Total debtors	<u>5,373,880</u>	<u>4,922,609</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred income	19,559	100
Trade creditors	16,316	17,056
Grant creditors	4,821,058	3,911,669
Accruals	36,886	39,073
	<u>4,893,819</u>	<u>3,967,898</u>

Deferred income includes income received in respect of meetings postponed until the next financial year.

18 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Grant creditors	<u>2,383,283</u>	<u>2,614,739</u>

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees.

The amount recognised in unrestricted expenditure was £66,038 (2022 - £58,235).

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

The income funds of the charity include restricted funds which comprise the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023	Movement in funds			Balance at 31 December 2023
	£	Income £	Expenditure £	Transfers £	£
Tumour specific funds	1,573,167	805,435	(773,309)	-	1,605,293
CCLG Prize	364	-	-	-	364
General research fund	3,180	2,490	-	-	5,670
Adam Hay fund	11,222	40	-	-	11,262
CCLG Senior Members Group	7	-	-	-	7
PODC	5,896	954	-	-	6,850
POTG	-	10,960	(8,804)	-	2,156
The Little Princess Trust fund	6,200	4,510,486	(4,510,486)	-	6,200
Treatment Guidelines fund	614	-	-	-	614
TYAC Lisa Thaxter	36,632	-	(15,000)	-	21,632
Child Cancer Smart	38,105	-	(319)	-	37,786
PORT	420	-	-	-	420
CCLG Research Network					
Partner Charity	-	652,188	(652,188)	-	-
Neuroblastoma Nursing Group	10,500	-	(9,000)	-	1,500
PODC - Iraq Fund	8,384	1,310	-	-	9,694
Young Lives vs Cancer Chief					
Nurse Funding	5,948	83,309	(86,925)	-	2,332
Health Information	16,920	12,300	(12,300)	-	16,920
TYAC General Restricted	1,000	-	-	-	1,000
TYAC Research	66,000	496	-	-	66,496
Projects Restricted Fund	185,378	1,237,832	(320,812)	-	1,102,398
	<u>1,969,937</u>	<u>7,317,800</u>	<u>(6,389,143)</u>	<u>-</u>	<u>2,898,594</u>

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

(Continued)

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
	£	Income £	Expenditure £	Transfers £	£
Tumour specific funds	1,112,573	761,793	(301,199)	-	1,573,167
CCLG Prize	54	310	-	-	364
General research fund	3,940	2,000	(2,760)	-	3,180
Adam Hay fund	11,102	120	-	-	11,222
CCLG Senior Members Group	7	-	-	-	7
PODC	4,782	1,114	-	-	5,896
POTG	210	8,350	(9,737)	1,177	-
The Little Princess Trust fund	6,200	5,639,669	(5,639,669)	-	6,200
Treatment Guidelines fund	18,225	-	(17,611)	-	614
TYAC Lisa Thaxter	44,132	-	(7,500)	-	36,632
Child Cancer Smart	72,867	5,000	(39,762)	-	38,105
PORT	420	-	-	-	420
CCLG Research Network					
Partner Charity	42,467	324,425	(366,892)	-	-
Neuroblastoma Nursing Group	10,500	-	-	-	10,500
PODC - Iraq Fund	4,108	4,276	-	-	8,384
Young Lives vs Cancer Chief					
Nurse Funding	-	79,261	(73,313)	-	5,948
Health Information	-	27,375	(10,455)	-	16,920
TYAC General Restricted	-	1,000	-	-	1,000
TYAC Research	-	66,000	-	-	66,000
Projects Restricted Fund	-	241,322	(55,944)	-	185,378
	<u>1,331,587</u>	<u>7,162,015</u>	<u>(6,524,842)</u>	<u>1,177</u>	<u>1,969,937</u>

Transfers have been made into restricted funds from unrestricted funds to underwrite a cash deficit on a fund.

Tumour specific funds

Represents income received from donors with a specific request that the funds are used in support of grants for a particular tumour type.

CCLG Prize

Represents income received from donors to fund the CCLG Prize.

General research fund

Represents income received from donors with a specific request that the funds are used for research purposes.

Adam Hay fund

This fund has been established to continue work done by the Adam Hat's charity (which merged with CCLG in 2011) in neuroblastoma research and psychological support for children and families.

CCLG Senior Members Group

Represents income received from the Senior Members' Group to be used for their activities.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Restricted funds

(Continued)

PODC

Represents income received from donors to be used for the Paediatric Oncology in Developing Countries (PODC).

POTG

Represents income received from donors to be used for the Paediatric Oncology Trainees' Group (POTG).

The Little Princess Trust fund

Represents income received from The Little Princess Trust to fund future instalments of research grants awarded.

Treatment Guidelines fund

Represents a grant received for the development of rare endocrine tumour guidelines.

TYAC Lisa Thaxter

Represents income received for providing and supporting education and training to professionals working in the field of teenage and young adult cancer. This was previously a restricted fund in TYAC and has transferred to CCLG as part of the closure of TYAC, with the same restrictions maintained.

Child Cancer Smart

Represents income received for a research programme, guideline development and awareness raising focusing on earlier diagnosis of childhood cancer.

PORT

Represents income received for the Paediatric Oncology Reference Team, a group of parents of children with cancer who review clinical trial and other research information to ensure it is appropriate for children with cancer and their families.

CCLG Research Network Partner Charity

Represents income research from other charities to fund research projects.

Neuroblastoma Nursing Group

Represents income received to support the costs of running the national neuroblastoma nursing group, a group of CCLG member nurses with a special interest in neuroblastoma.

PODC - Iraq Fund

Represents donations received to specifically support work to improve the treatment and care of children with cancer in Iraq.

Young Lives vs Cancer Chief Nurse Funding

Funding for the Chief Nurse role and associated projects.

Health Information

Funds received to support the production of health information for patients and families.

TYAC General Restricted

Fundraising and donations to support work specifically for teenagers and young adults with cancer.

TYAC Research

Income restricted to support research projects into teenage and young adult cancer.

Projects Restricted Funds

Income restricted to support specific projects including work related to research.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

21 Unrestricted funds

	Balance at 1 January 2023 £	Movement in funds			Balance at 31 December 2023 £
		Income £	Expenditure £	Transfers £	
General funds	490,960	1,161,513	(1,262,515)	-	389,958

	Balance at 1 January 2022 £	Movement in funds			Balance at 31 December 2022 £
		Income £	Expenditure £	Transfers £	
General funds	591,470	1,149,760	(1,249,093)	(1,177)	490,960

22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	31,004	-	31,004
Current assets/(liabilities)	358,954	5,281,877	5,640,831
Long term liabilities	-	(2,383,283)	(2,383,283)
	389,958	2,898,594	3,288,552
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	42,486	-	42,486
Current assets/(liabilities)	448,474	4,584,676	5,033,150
Long term liabilities	-	(2,614,739)	(2,614,739)
	490,960	1,969,937	2,460,897

23 Events after the reporting date

The charity was notified of an additional legacy during the year. The timing and amount of the legacy income is uncertain as at the balance sheet date and therefore no income relating to this legacy has been recognised in these accounts.

THE CHILDREN'S CANCER AND LEUKAEMIA GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	18,397	36,530
Between two and five years	-	18,397
	<u>18,397</u>	<u>54,927</u>

Amounts recognised in the SOFA as an expense during the period in respect of operating lease arrangements are £36,530 (2022 - £34,730).

25 Related party transactions

There have been no other related party transactions in the reporting period that require disclosure in the financial statements, other than those noted in note 12 to the financial statements.

26 Cash generated from operations

	2023 £	2022 £
Surplus for the year	827,655	537,840
Adjustments for:		
Investment income recognised in statement of financial activities	(56,177)	(5,935)
Depreciation and impairment of tangible fixed assets	14,074	13,069
Movements in working capital:		
(Increase) in stocks	(2,032)	(17,603)
(Increase) in debtors	(451,271)	(1,153,289)
Increase in creditors	675,006	612,291
Increase in deferred income	19,459	100
Cash generated from/(absorbed by) operations	<u><u>1,026,714</u></u>	<u><u>(13,527)</u></u>

27 Analysis of changes in net funds

During the year the charity had no borrowings or obligations under finance leases. The changes in net funds of the charity therefore solely comprise of cash and cash equivalents.