

THE RUTH STRAUSS FOUNDATION

England & Wales · Charity number 1183221

Details

Status	Registered
Legal form	Charitable company
Company number	11882736
Registered	2019-05-01
Register	View on the Charity Commission register

Contact

Address	Unit F Whiteacres Cambridge Road Whetstone Leicestershire
Phone	01163269050
Email	info@ruthstraussfoundation.com
Website	www.ruthstraussfoundation.com

Activities

Objects: The objects of the Charity are, for the public benefit: 1. the prevention or relief of sickness by supporting research into the diagnosis, treatment and cure of rare forms of lung cancer, in particular but not limited to, adenocarcinoma and the publication of the useful results of such research; and 2. the relief of need among sufferers of lung cancer and other terminal illnesses and their families (in particular but not limited to young children) by providing such funding, support and services as the trustees in their discretion think fit.

Activities: To support research into the diagnosis, treatment and cure of rare forms of lung cancer, in particular but not limited to, adenocarcinoma; and to provide support to sufferers of lung cancer and other terminal illnesses and their families (in particular but not limited to young children).

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,305,840	£2,448,800	£3,237,747	16
2024-03-31	£2,338,278	£2,197,085	£3,380,707	18
2023-03-31	£2,566,560	£1,912,263	£3,239,514	15
2022-03-31	£2,223,008	£939,507	£2,585,217	11
2021-03-31	£1,162,689	£450,692	£1,301,716	5

Trustees

Name	Role	Appointed
Terence Michael Grote	Chair	2019-07-15
Allison Jane Wood		2026-04-29
Andrew John Strauss OBE		2019-03-14
Angus Robert Charles Fraser MBE		2019-03-14
Ann-Louise Ward		2026-04-29
Dame Laura Elizabeth Lee		2026-04-29
Denise Fraser		2019-03-14
Dr Sandra Strauss		2019-03-14
James Hytner		2023-05-17
James Vincent Niblett		2021-05-13
Michael Anthony Altendorf		2019-07-15
Philip Anthony Glyn-Smith		2019-03-14
Rachel Aimee Patton		2019-03-14

THE RUTH STRAUSS FOUNDATION

England & Wales - Charity number 1183221

Accounts



RUTH STRAUSS
FOUNDATION



The Ruth Strauss Foundation

A charitable company limited by guarantee

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

31 March 2025

Company Registration No. 11882736 | Charity Registration No. 1183221

The Trustees

are appointed in accordance with the Terms and Conditions contained in the Charity's Memorandum and Articles of Association.

Trustees who served during the year and up to the date of this report are:

Sir Andrew Strauss

Professor Sandra Strauss

Rachel Patton

Angus Fraser MBE

Denise Fraser

Phil Glyn-Smith

Terry Grote OBE

Mike Altendorf

James Niblett

Stuart Hale

James Hytner

Company Secretary

Denise Fraser

Chair

Terry Grote OBE

CEO

Ines Thiru

Advisors to the Ruth Strauss Foundation (RSF)

Family Support Advisory Group

Professor Emma Ream

Dr Hilary Plant

Jenni Thomas OBE

Professor Sandra Strauss

Rachel Patton

Faye Ramsbottom

Dr Amanda Shewbridge

Finance Advisory Group

Ian Lovett

Ian Courts

James Niblett
Phil Glyn-Smith

Fundraising Advisory Group

Chris St George
Mark Davies
Angus Fraser MBE
James Hytner

Governance, Tech and Legal Advisory Group

Matthew Hartley
Archie Millar
Ian Lovett
Chris Walsh
Kate Parkinson
Mike Altendorf
Stuart Hale

Scientific Advisory Group

Professor Martin Forster
Professor Sanjay Popat
Professor Andrew Nicholson
Professor Sandra Strauss
Victoria Anderson
Peter Barton
Pamela Dalrymple

Charity Company Details

Registered Office

Unit F Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Statutory Auditor

Anthony Armstrong FCA of Armstrong & Co
Chartered Accountants & Statutory Auditor
4A Printing House Yard
London E2 7PR

Bankers

Lloyds Bank
PO Box 1000
Andover BX1 1LT

Company Number & Charity Registration Number

11882736 - 1183221

Website

<https://ruthstraussfoundation.com>

Foreword From Our Chairman – Terry Grote OBE

Each year, as we advance our work at the Ruth Strauss Foundation, I'm reminded of the courage it takes to talk to a child about a parent's incurable cancer and the parent's own confrontation with mortality, and of the privilege of walking alongside families in those moments.

In 2024-25, our work to achieve our charitable objectives, providing emotional and practical support to families facing the death of a parent and advancing awareness and research into non-smoking lung cancers, has been more vital than ever. We helped more families, trained more healthcare professionals to provide early intervention, and broke new ground - from piloting peer support groups to developing our new schools programme.

What began as a vision is growing into a national framework of care. We are delivering direct care in the home, expanding clinical expertise at incurable diagnosis, and soon supporting young people through trained education settings. Independent evaluation of our Family Support Service confirms our impact: parents feel more confident, children feel more understood, and professionals feel better equipped when we stand alongside them through this journey.

It is humbling to see our 3-year strategy, set out in 2022, take shape in so many ways. From memory-making grants that give families precious time together without financial strain, to research collaborations exploring the emotional impact of incurable illness on teenagers. All these initiatives advance our charitable purposes by directly improving the lives of children and families affected by terminal illness, and by supporting research and awareness into non-smoking lung cancers.

None of this would be possible without you - our supporters, donors, partners, volunteers, ambassadors and friends, whose belief in our mission continues to extend its reach. I also extend my personal gratitude and appreciation to the Trustees and Advisory Group members for all their support and dedication.

There is more to do, and much still to learn. But with your trust and generosity, we are building a future in which no family walks this path alone.

Terry Grote OBE

Chairman, Ruth Strauss Foundation



CEO's Review Of The Year – Ines Thiru

I am proud to report another year of growth, innovation, and tangible impact at the Ruth Strauss Foundation.

Our Family Support Service supported 286 new families this year - reaching around 1,100 family members - delivering over 840 appointments, and supporting many more families through our resources. This was made possible by our strengthened team of in-house counsellors and a dedicated Service Manager. We also piloted peer support groups for co-parents and teenagers, evolving our services in response to the voices and needs of the families we serve.

Our Healthcare Professional Training programme had its most successful year yet: 57 training days, 722 professionals trained, and additional support through Schwartz Rounds (reflective practice) and Masterclasses (skills development sessions). These initiatives embed our ethos into frontline care, and we are excited to extend this training to a wider range of healthcare roles in the coming year.

In education, our early pilot schools programme trained 175 staff, laying the groundwork for the national roll-out of our training offer and Minecraft Education world in 2025. We also contributed to government consultations advocating for anticipatory grief to be included in the national curriculum. On the lung cancer front, we ran impactful campaigns during Lung Cancer Awareness month and funded four research projects through our NSLC grants programme, totalling £196,000. Our ongoing collaboration with The Open University is shaping new research into the emotional wellbeing of patients and their teenage children.

Fundraising remained strong, with a total income of £2.306 million – thanks to our committed supporters, flagship events like #RedforRuth and #RockforRuth, and expanding corporate and community partnerships. This was a slight decrease on last year's income.

None of this would be possible without our exceptional team, volunteers, visionary trustees, and the growing community who believe in our mission. I am privileged to lead this work alongside a dedicated team and look forward to another year of meaningful progress in supporting families where a parent is facing incurable cancer, and advancing awareness and research into non-smoking lung cancer.

Ines Thiru

CEO, Ruth Strauss Foundation



INTRODUCTION

The Trustees present their report together with the consolidated financial statements of the Group and Charity for the year ended 31 March 2025. The Charity was incorporated as a company limited by guarantee on 14 March 2019 and registered as a charity on 1 May 2019.

The consolidated financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

Throughout this report, Ruth Strauss Foundation will at times be abbreviated to RSF.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees are also Directors of the Company for the purposes of company law. The Board of Trustees has sub committees, referred to as Advisory Groups, who advise the executive team on recommendations to the Board. The Board aims to meet once per quarter in face-to-face meetings and by conference call when required or circumstances dictate, subject to requirements.

The principal office of the charity is Unit F, Whiteacres, Cambridge Road, Whetstone, Leicestershire LE8 6ZG.

Recruitment and Selection of Trustees Procedure

The Board will regularly assess its composition and identify the skills, expertise and diversity needed to enhance its effectiveness.

New candidates selected will be interviewed by the Chairman and the Founder to ensure best candidate selection. When selected, a candidate will then be proposed to the Board for co-opting or appointment.

Trustee Induction and Training

The Foundation's Trustees are all familiar with the practical work of the Charity and their responsibilities as Trustees. The RSF CEO meets with the Trustees every two to three months to update the Board against our strategic priorities and present the financial report.

Trustees receive Safeguarding Training annually by an external safeguarding consultant.

The Trustee's Governance Manual (i.e. policy handbook) includes an overview of the Foundation's Purpose, Values, Vision, Mission Statement and Governance Framework (Policies).

Committees

For the avoidance of doubt, an Advisory Group is a committee for the purposes of the articles of association of the Foundation.

There are five committees, referred to as Advisory Groups, with respective terms of reference in place which comply with the Articles. Deliberations of any Advisory Group are reported regularly to the Trustees. Advisory Groups meet bi-monthly. Responsibilities include:

- Liaise with the RSF Executive team to ensure that all activity being proposed reflects RSF's values and is in line with the RSF's strategic direction;
- Support the Executive's strategic priorities and help the Executive identify new opportunities and areas where RSF could make an impact;
- Support the Executive with the development of the RSF's strategy in order to achieve its objectives;
- Ensure the RSF complies with any applicable charity laws and regulations; and
- Ensure that the RSF does not conduct any activity which could bring the RSF into disrepute.

RSF's five Advisory Groups are:

- Finance Advisory Group
- Fundraising Advisory Group
- Family Support Advisory Group
- Scientific Advisory Group
- Governance, Tech and Legal Advisory Group

Key Management Personnel

The Board of Trustees is responsible for the overall direction and financial affairs of the Charitable Company. The Foundation's affairs are conducted on a day-to-day basis by the RSF CEO and the Executive Team.

The setting of all pay and remuneration for key managerial personnel is carried out by the Chairman and Founder, in consultation with the CEO, to deliver the RSF Strategy and Mission. Annual inflationary increases for all employed personnel are reviewed by the Finance Advisory Group and approved by the Chair.

Public Benefit Statement

The Trustees have considered the Charity Commission published guidance and consider that the Charity operates for the public benefit.

RUTH'S LEGACY: OUR MISSION

We have a dual mission laid out in our organisational strategy “Ruth’s Legacy”:

- To ensure that every family with a child facing the death of a parent is offered the professional emotional support they need to prepare for the future.
- To facilitate collaboration and influence research in the fight against non-smoking lung cancers, so that together we find the causes sooner and improve outcomes.

We meet our Mission through five strategic priorities:

- **Be the trusted destination for family pre-bereavement support.** We are developing the first UK-wide specialist service to offer pre-bereavement support for families.
- **Support the system to support families.** Our Training Programme will help nurses feel more confident in supporting families when a parent receives an incurable cancer diagnosis.
- **Help society understand the importance of preparing for grief.** We are raising awareness of the importance of pre-bereavement support so that families can ‘do death well’.
- **Connect the field.** Connecting organisations, researchers, academics, clinicians and practitioners, so that together we can enhance our understanding of non-smoking lung cancers.
- **Influence more focus and investment.** Through collaboration, we aim to drive increased investment and focus into non-smoking lung cancers, to achieve better patient treatment and improved outcomes.

Our three core principles to help us deliver our mission on solid foundations are:

- Sustainable, Scalable Delivery
- Robust Infrastructure
- Our Values

MISSION

FAMILY SUPPORT SERVICE

Providing Compassionate Pre-Bereavement Support for Families

The Charity continues to invest in its Family Support Service, which supports families where a parent has cancer that cannot be cured.

The service provides one-to-one appointments to parents or primary caregivers (referred to as parents in this report) with children under 25 years old. The rationale for focusing on enabling and supporting parents to support their children is two-fold - we know that: parents often want to protect their children and may hesitate to share information about their poor prognosis; parents are best positioned to foster a continued bond between the child and the parent who dies, as well as with surviving family members.

By guiding parents on how to communicate with their children openly and honestly about their incurable cancer diagnosis, the child will be better prepared, and more resilient to navigate the period between the parent's incurable cancer diagnosis and bereavement. We have also developed our own resources that can support parents to have these conversations with younger children.

Expanding and Strengthening Our Family Support Team

To maintain our high standards of care, we expanded the team and broadened the clinical expertise available within the Family Support Service, including palliative care social work, counselling, cancer information and clinical care. The team has been restructured in the following way:

- Our Service Manager, an experienced counsellor working part-time (0.7 FTE), joined us in April 2024 and will be increasing her hours in 2025.
- We have brought our previously self-employed counsellors in-house to strengthen the team and manage the increased demand. We now have three counsellors working a combined total of four days per week, alongside a cancer healthcare professional who remains a valued, self-employed member of the team.
- We also have a dedicated administrator and service coordinator providing essential support to the team.

Peer Support Groups for Parents and Young People

We facilitated two peer support groups for co-parents or partners of individuals with incurable cancer: one in November-December 2024 with 8 attendees, and another in March-April 2025 with 6 attendees, each running over six weekly sessions.

These groups offered a safe and supportive space for participants to share experiences, reduce isolation, and build emotional resilience during a deeply challenging time.

A follow-up report from the March-April 2025 group showed that 100% of participants would recommend the group to others, 83% expressed interest in a monthly peer drop-in group, and 67% felt the group was too short, highlighting a strong desire for extended connection and continued support.

We also ran a peer group for teenagers between February and April 2025. Although small in number (3 participants), feedback was overwhelmingly positive: all said they felt safe to share, found the topics relevant, and would recommend the group to others. Both participants and parents reported that the experience helped open up conversations at home and reduced feelings of isolation.

Insights from this pilot will inform future approaches to supporting young people.

Year-on-Year Growth in Family Support Delivery

From April 2024 to March 2025, we supported 286 families through our Family Support Service, delivering a total of 841 appointments. This represents a 17.7% increase from 2023-24 and a 22.7% increase from 2022-23. In total, we have reached 1,141 family members through the service during this period. We also continued to see a rise in referrals from health and social care professionals, likely linked to the growing reach and impact of our cancer and palliative care professionals training programme. We also provide resources, such as our RSF & Little C Club Flashcards and the RSF This is About Me & You activity book to families. These resources empower parents to foster ongoing, open conversations with their children, reaching more than 3,000 families to date.

Independent Evaluation of Service Impact

Having operated the service for almost four years, we decided to invest in a service evaluation to gather feedback and learn from the experiences of parents who have been supported by our service, as well as from health and care professionals who have ordered our resources. The evaluation was conducted by the University of Surrey between January and April 2024. It involved 190 professionals who had ordered resources from the charity, 49 parents who had ordered resources, and 228 parents who had at least one appointment with the Family Support Team (the latter group may or may not have ordered resources).

The study found that most professionals using RSF resources worked in hospices (39%), specialist nursing (28%), or social work (15%), and discovered the charity through colleagues (33%), word of mouth (29%), or conferences (26%). The resources were praised for helping parents feel more confident, offering structure for difficult conversations, and creating lasting memories for children. Parents typically heard about RSF via a friend or relative (33%), through cricket (26%), or internet searches (20%), often reaching out at the point of incurable diagnosis. They valued the team's expertise, the flexibility of support and felt reassured in preparing their children for bereavement with the team's support.

The overall impact of the service is a reduction in parental anxiety and increased confidence in parents' ability to communicate appropriately with their children. One of the strongest messages from participants was the importance of validating parents' approach to pre-bereavement, and how this positively impacted their anxiety and mental wellbeing.

Making Memories Grants

In 2024–25, the RSF Board approved the pilot of 100 Making Memories grants. We partnered with charity *Something To Look Forward To*, to administer our programme. Research shows that many parents facing the end of life wish to create meaningful memories with their children – and both surviving parents and children often express regret when this isn't possible. Additionally, two in three working-age parents with an incurable illness experienced poverty in the last five years of life. This pilot scheme helps families spend quality time together without financial strain, while also encouraging open and honest conversations about death and dying. Grants are nominated by Macmillan Welfare Benefits or Welfare Rights Services across Luton, Central Bedfordshire Council, Peterborough City Hospital, and Hinchingsbrooke Hospital. In its first year, RSF awarded 20 grants totalling nearly £7,000.

A further aim of this pilot is to learn from a cohort of families who are not currently reaching out to our existing services, understanding their specific needs, how best to engage them, and what additional support might be required to better serve this population in future.

Expanding the Reach of Our Family Support Service

In 2024-25, we placed greater focus on increasing the visibility of our Family Support Service through updated web content, blogs and effective use of our Google Ad Grants and further spend on Google Ads. As a result, we saw a significant and sustained rise in enquiries from July 2024 onwards – marking important progress in connecting families to timely support.

Family Support Service – Plans for the Future

To build on the continued success of our Family Support Service and peer support groups, we plan to increase the hours provided by our support team by two additional days in the next financial year. Our ambition is to support a new family every day through 2025-2026 and the increased hours will help meet this and ensure we can respond to families within five working days.

We are deeply grateful to the parents and professionals who contributed to our surveys and interviews. Their insights are instrumental in helping us shape, evolve and improve the service. We also plan to explore repeating the service impact study and will consider how the voices of children can be meaningfully included in future evaluations.

Looking ahead to the needs of teenagers, we are currently working with *Wild for Life* to co-develop

bespoke activity kits for teenagers whose parent has incurable cancer. These boxes are designed to help teenagers process difficult emotions, initiate conversations within the family, and seek support for questions or concerns that may otherwise remain unspoken. The goal is to support emotional resilience and promote openness at home during a deeply uncertain time.

TRAINING PROGRAMMES

Supporting the System to Support Families

Training Programme for Healthcare Professionals:

No Conversation Too Tough

Our CPD-accredited training programme, *No Conversation Too Tough*, equips cancer and palliative care professionals with the skills, knowledge and confidence to support parents with dependent children when a parent's cancer is incurable. The course enables professionals to assess a patient's readiness to talk, manage difficult conversations with sensitivity, and signpost to further support – all while safeguarding their own wellbeing.

From April 2024 to March 2025, we delivered 57 training days and trained 722 professionals. This marks a 96.6% increase in training days and a 137.5% increase in professionals trained compared to 2023-24, when 29 sessions were held and 304 professionals trained. It also represents more than 25 times the number trained in 2022-23, when the programme was still in its evaluation phase and just 27 professionals attended two sessions.

To sustain the impact of the training, we also offered a series of **Schwartz Rounds** and **Masterclasses** for professionals who had completed the course:

- 4 Schwartz Rounds were held during the year, attended by 98 professionals, covering themes such as *A Family I Will Never Forget* and *Kindness and Courage in Practice*.
- 3 Masterclasses reached 151 attendees, with topics including how to support parents reluctant to talk to their children about death, guided meditation led by RSF Ambassador Nigel Harman, and a session with music therapist Anna Ludwig.

These follow-up sessions offer valuable opportunities for reflection, peer support, peer learning and the integration of new knowledge into best practice – helping to build a connected community committed to continuous learning and high-quality care.

Healthcare Professional Training – Plans for the Future

In 2025-26, we will **pilot tailored training** for cancer support workers, administrative staff, and healthcare assistants – recognising that these professionals often play a vital role in patient communication but may not typically receive specialist training in this area. Our ambition is to train 100 professionals with this new training.

Support In Schools: *Responding in the Moment*

Schools play a crucial role in supporting children when a parent is diagnosed and living with incurable cancer. Some children state that school was part of their coping mechanism, providing not only a distraction but also routine and a sense of normality. When time is limited for parents, their ability to remain involved in the school community and attend events is ‘treasured’ by both the parent and the child. With schools forming a pivotal part of children and young people’s lives, the UK Commission on Bereavement (UKCB) recommends that schools provide a space for learning how to cope with bereavement and see this as ‘a part of life’.

In 2024-25, we piloted our new schools training offer, *Responding in the Moment* (RiM), and trained **175 school staff** through early sessions designed to test and refine the concept. This marks the first formal phase of our schools programme. We also welcomed two new team members to lead the work: a Schools Programme Lead (September 2024) and a Schools Manager (November 2024), both funded in part by our 2023 Big Give campaign.

The RiM training is designed for all UK school staff and will launch fully in 2025. It consists of two levels:

- **Foundation eLearning** (two-hour self-paced): builds staff confidence to manage disclosures and offer support to children and families.
- **Advanced in-person training** (one-day regional): explores real-life case studies, culturally inclusive approaches, supporting neurodiverse children and creating a whole school approach.

To support this training, we have developed **RSF World in Minecraft Education** – an interactive digital game for children that is launching in 2025/26:

- Our **first Minecraft world** is available in two age-appropriate versions (8-11 and 12-14) and introduces the topic of cancer, how it is diagnosed, and its impact on families.
- Our **second Minecraft world**, designed specifically for children aged 8-11, explores the emotional and practical impact of incurable cancer on the whole family.

Schools will be supported to use the game as part of the curriculum through teacher training, guidance on handling sensitive questions, and peer support during the initial rollout.

We also submitted evidence to the 2024 RSHE (Relationships, Sex and Health Education) curriculum consultation in England, advocating for the inclusion of anticipatory grief and pre-bereavement support in school settings. We believe schools can play a critical role in reducing isolation and anxiety for children preparing for the death of a parent.

Schools Programme – Plans for the Future

In 2025-26, we will:

- Launch our Foundation eLearning course in September 2025, followed by advanced training from January 2026.
- Launch the RSF World in Minecraft Education game in July 2025 (at #RedforRuth) for the first world, Detect & Diagnose, and launch the second world – focused on the emotional impact of diagnosis – in late 2025 (estimated Nov/Dec).
- Train at least 1,000 school professionals in the first full year of the programme.

NON-SMOKING LUNG CANCERS

Raising awareness, funding research and supporting patient wellbeing

Lung cancer in people who have never smoked remains poorly understood and under-recognised. RSF continues to lead efforts in changing this through public campaigns, healthcare education, research funding and targeted support.

Awareness Campaigns – November 2024

During Lung Cancer Awareness Month (LCAM), RSF delivered two distinct campaigns:

- **See Through the Symptoms (STTS)** – Targeted at GPs, pharmacists, and physiotherapists, this campaign raised awareness that lung cancer can occur in non-smokers and often presents with non-specific symptoms. It promoted earlier referral despite limitations in current GP guidelines.
- **All You Need Is Lungs (AYNILS)** – Designed for the general public, this campaign shared the message that anyone with lungs can get lung cancer. It encouraged recognition of symptoms and helped to challenge common misconceptions.

Grants Programme

In February 2025, RSF hosted its second round of research funding through the NSLC Grants Programme. The Grants Allocation Committee included external expert reviewers and two lay reviewers living with ALK+ and EGFR+ lung cancer.

Four research projects were awarded funding totalling £196,000.

- Dr Jane Frankland, Senior Research Fellow and Professor Lynn Calman, University of Southampton. Awarded £47,431.53 for Understanding psychological distress and support needs of people diagnosed with non-smoking lung cancer.
- Professor Emma O’Dowd and Professor David Baldwin, University of Nottingham, awarded £49,547.45 for Lung Cancer in people who have never smoked in the United Kingdom
- Professor Susanne Cruickshank and Professor Sanjay Popat, Royal Marsden Hospital, London. Awarded £49,960 for Transforming supportive care for people living with lung cancer when you have never smoked [LIVING]

- Professor Charles Swanton and Dr Tej Pandya, Francis Crick Institute, London, awarded £50,000 for Plasma proteomic biomarkers for Lung Cancer in Never Smokers

Professional Engagement and Research Collaboration

To raise RSF's visibility among lung cancer professionals and foster collaboration, we participated in key national events:

- **British Thoracic Oncology Group (BTOG) Conference – March 2025:** RSF presented two posters and connected with past grant recipients, patients and clinicians.
- **Lung Cancer Nursing UK Conference – June 2024:** RSF hosted a stand and Professor Virginia Harrison delivered a well-received session on communicating a palliative diagnosis and how hope and reality both need to be considered.
- In partnership with **The Open University**, RSF co-hosted two wellbeing workshops attended by around 60 participants affected by mutation-driven (oncodriven) lung cancer. The sessions explored the unmet emotional and practical wellbeing needs of patients and their loved ones. Insights from these workshops were captured in a research poster titled "Supporting the Wellbeing of Oncodriven Lung Cancer Patients Online: A Qualitative Study", which was presented at BTOG 2024.

Non-Smoking Lung Cancer – Plans for the Future

- **Awareness campaigns:**
 - See Through the Symptoms (STTS): Expand the current microsite and develop a toolkit for primary care teams to run their own awareness campaigns.
 - All You Need is Lungs (AYNILS): Re-run the campaign with additional patient voices, extended messaging on hope and self-care, and more focus on MSK symptoms like persistent back, shoulder and chest pain.
- **Wellbeing research:**
 - Hold a workshop to co-design patient and carer wellbeing interventions, involving healthcare professionals, industry, charities and patients.
 - The Open University has invited RSF to apply for further funding to expand the wellbeing research initiated through our joint workshops in 2024. The proposed study would specifically explore the needs of teenagers affected by a parent's lung cancer diagnosis – aligning with both our family support and NSLC missions.
- **Patient Information:**
 - New animation: In development with genomics educator Dr. Elaine Vickers this resource will explain non-smoking lung cancer, mutation testing and treatment in accessible language. Launch expected in 2025-26.
 - Updated content: Our Lung Cancer booklet and website content are being revised to reflect updates in diagnostics and treatment. A medical writer has been commissioned to lead this work.

Data and Insights across Mission

The Foundation uses Salesforce CRM to capture service delivery data and manage operational delivery across all programmes. Our Family Support Services are fully integrated, with interactive dashboards providing real-time data on enquiries, cancer types, referral sources, and support stages. This enhanced visibility enables us to monitor demand, identify trends, and allocate resources effectively.

Healthcare Professional Training requests are now captured on Salesforce, enabling reporting on training days, delegates trained, and participating organisations. We are currently building Salesforce integration for our Schools and Corporate Training Programmes in partnership with the Royal Society for Public Health to connect eLearning components with our central data system.

Data and Insights – Plans for the Future

In 2025-26, we will continue developing our data and reporting capabilities to strengthen planning, delivery and evaluation of our mission work:

- Enhanced Salesforce dashboards to better understand family needs and track service usage patterns across all programmes
- Automated processes for Healthcare Professional Training, including eLearning licence distribution, surveys, and certificate issuing
- Complete integration of Schools and Corporate Training Programmes to track learner engagement and outcomes
- Data-driven insights to improve outreach, respond to emerging trends, and ensure services meet evolving needs

These improvements will allow us to plan future growth with confidence, measure our impact more effectively and make data-driven decisions that support long-term sustainability.

FUNDRAISING

Driving Growth Through Diversified Fundraising

In 2024-25, the total fundraised income for the Ruth Strauss Foundation was £2,218k (2023-24: £2,335k), representing a 5% decrease on the previous year. This reduction was primarily due to our flagship events #RockforRuth and #RedforRuth performing below previous years' levels, demonstrating the inherent variability in event-based income streams.

We continued to deepen our engagement with individuals, communities, and organisations, while implementing a long-term fundraising strategy focused on sustainable growth. We have annual events such as #RockforRuth and #RedforRuth which contribute to a large proportion of our income; however, as with mass engagement and special events, their success can vary year on year. Therefore, to minimise risk and over-dependency on events, our strategy is shifting toward increasing diversification of income streams through programmes such as individual giving, legacy fundraising and philanthropy to maximise sustainability and build a broader base of supporters.

This year we expanded our fundraising approach with new initiatives including growing our community fundraising presence, enhancing corporate partnerships, and raising more funds via third-party sporting events. These areas showed strong growth, demonstrating the importance of strong supporter stewardship and supporting our diversification strategy to build resilience against event-based income volatility.

#RockforRuth

The 2024 edition of #RockforRuth, held at the Hurlingham Club, raised £479,633 including merchandise and gift aid. A total of 262 guests attended the event, which featured an All-Star cricket match with celebrity participants, fine dining, and entertainment. The live auction was the primary fundraising mechanism.

While ticket sales proved challenging in the current economic climate, the value of the tickets, strong auction performance and generous pledges made on the night helped offset the sales shortfall. The event also operates as a stewardship opportunity for major donors and prospects, supporting our relationship-building strategy and supporter journey focus. We continue to monitor event performance and adapt strategies to ensure flagship events remain viable income sources while delivering maximum fundraising impact.

#RedforRuth

Our flagship event marked its sixth year in 2024, where England faced the West Indies at Lord's Cricket Ground. Nearly 100 fundraising volunteers helped turn the ground red, and the campaign

raised over £398,000 through merchandise sales, gift aid, an auction, onsite donations and text-to-donate contributions from both ground attendees and Sky television viewers. The Freddie Green Foundation provided crucial support through a generous matching gift, pledging to match the first £75,000 raised. Support in kind from partners including Sky Sports, MCC, ECB, Ocean Outdoor and match sponsors was also crucial to the campaign's success.

Comparatively, donations were lower than the previous year which was primarily due to the Test match finishing after 2.5 days rather than the scheduled 5 days, reducing both coverage opportunities and onsite fundraising time. External variables can significantly impact #RedforRuth outcomes annually. This is recognised by trustees and therefore is reflected in our risk register. These factors are carefully considered in future event planning, with key learnings informing our strategy to build and diversify fundraising activities, broadening reach and impact year-on-year.

The Big Give

Our second annual Christmas appeal through The Big Give raised £49,393 (target: £40,000), with matched funding gratefully received from the Reed Foundation and a major donor. The funds supported our Family Support Service.

Corporate Partnerships

Corporate partnership income has continued to be an area of strong growth. Our strategic focus on maximising opportunities with existing partners has delivered excellent results, with Lenovo and Microsoft staff-led events raising collectively, over £100,000.

New partnership opportunities have expanded the programme further, with successful golf partnerships across 4 clubs raising over £60,000. These partnerships demonstrate the value of building long-term relationships while actively seeking new opportunities to diversify our corporate supporter base.

Community Fundraising

Our Community Fundraising income saw significant growth through increased focus on enhanced stewardship of community-organised events. Our flagship community product, Turn Cricket Red, showed growth on previous years through a robust marketing plan and repeat participation from schools and clubs year-on-year.

We maximised opportunities across third-party events such as the Vitality Mile, with over 150 runners taking part and attracting new supporters. We also secured 20 London Marathon places (5 gold bond places) annually for 2026-2029, which we plan to use to reach wider audiences and encourage greater participation in challenge events for RSF.

We saw an increased proportion of supporters taking part in challenge events such as cycles and

walks, providing valuable insights we can use to identify new areas of growth and enhance both new events and existing challenges.

Fundraising – Plans for the Future

We will continue to enhance our financial sustainability by diversifying and expanding our fundraising avenues. This approach is essential to safeguarding our stability and supporting our mission delivery. We aim to reduce dependency on event-based fundraising and grow unrestricted income through strategic investment in growth diversification across philanthropy, community, individual giving, legacy and in memory programmes.

As the fundraising landscape continues to evolve, we will remain responsive and flexible - monitoring trends, exploring new channels and adapting our approach to ensure long-term resilience and impact. We will strengthen our capabilities through enhanced technology and data systems that provide real-time donor insights and streamlined supporter journeys, enabling more effective stewardship of our growing donor base, improved targeting of fundraising activities, and better measurement of campaign effectiveness to support our strategic growth objectives.

FINANCIAL POSITION

The trustees report for the year ending March 2025 that the charity group's total income was £2,305,840 (2024: £2,338,278), a slight decrease of 1%.

Income from donations from corporate partners, communities and individuals continues to grow, with an overall year-on-year increase of 28%. Third-party events such as running events, walks and cycle rides and community initiatives led by our corporate partners and supporters accounted for over two-thirds of this increase.

We experienced a challenging environment with our flagship events, with income down 24% in this area. #RockforRuth struggled with ticket sales, while the Lord's Test finished after 2.5 days, significantly reducing donation opportunities for our #RedforRuth event.

Year-on-year expenditure across the charity has increased overall by 11%. This increase has been driven by the planned strategic investment in Mission Services, where expenditure has risen by nearly 23% - from the Healthcare Training programme expanding from 27 professionals in the 2022-23 pilot to over 700 trained in the last 12 months, and the development of our new Schools Programme with its RSF Minecraft Education World planned for launch in 2025.

Building on the charity's successes over its early years with event income, it was agreed to expand the capacity of the fundraising team to support the growth in Mission Services. Recruitment began during the year and will continue in 2025, focusing on stewardship of corporate and individual donor relationships and diversifying income streams through areas such as legacy giving and philanthropy to increase sustainable, unrestricted income.

With this growth in expenditure to £2,448,800 (2024: 2,197,085), our net loss for the year is £142,960 (2024: profit £141,193).

Reserves

Our reserves policy is to hold 12 months of expenditure to ensure continuation of services during adverse circumstances. The trustees review reserves bi-annually, considering our strategic activities and external risks.

The trustees planned for a deficit this year as part of our strategic investment in Mission Services, which increased expenditure by 23% year-on-year to meet development and growing demand for our programmes.

As at 31st March, total reserves were £3.24m (2024: £3.38m), slightly over our policy target of £3.2m. In accordance with the Charity Commission guidelines, our reserves comprise:

- Restricted funds: £0.06m (2024: £0.05m) - to be spent on Family Support Services and Schools Programme
- Designated funds: £1.86m (2024: £2.0m) - continuing to support Mission Services
- Unrestricted funds: £1.32m - providing flexibility and support for our voluntary income-dependent operations

The trustees are satisfied that reserves remain adequate to support the charity's ongoing work and strategic objectives.

Investment Policy

The Ruth Strauss Foundation continues to follow a cautious approach with its investments. The decision was made early in the year to transfer funds to the Insignis cash platform to maximise interest income, with maximum financial protection.

In the year to March 2025, interest earned on these investments was £87,338 compared to £2,750 in the year before.

It is the trustees' policy that all funds go directly towards charitable activities or fundraising initiatives designed to increase income in subsequent periods.

GOVERNANCE

We continue to strengthen our governance framework to support the effective and ethical delivery of our ambitious mission. With strong and diverse Advisory Groups providing regular oversight and guidance, we ensure RSF operates effectively and ethically, maintaining compliance with all relevant standards. This solid foundation is fundamental to building trust and achieving long-term success in our mission.

Trustees and Advisors

No changes to the advisory group structures in 2024-25.

In 2024–25, we welcomed several new advisors to our Governance Advisory Group and Family Support Advisory Group, bringing expertise in cyber security, education, nursing and clinical care, and other relevant sectors.

We would like to thank our advisor, Mark Davies, who stepped down after 4 years of service, for the significant contributions and dedication he has shown throughout his tenure.

Safeguarding

In 2024–25, we reviewed and updated our Safeguarding Policy to reflect the latest 2024 Department for Education guidance. We assessed our safeguarding reports, examined complex cases, and added a new section on identifying suicide risk with clear processes for managing such cases.

This training is essential for supporting cancer patients who may face heightened psychological burdens, and for safeguarding our practitioners by equipping them to recognise and report concerns.

In January 2024, we appointed an additional DSL – our Schools Programme Lead, a registered counsellor with extensive safeguarding experience, joining our Head of Service and our Family Support Lead, a Palliative Care Social Worker. The team meets monthly with our Governance Advisor and Strategic Safeguarding Lead, Stuart Hale (Superintendent, Sussex Police).

Safeguarding is a standing item on the Board and Governance Advisory Group agendas.

Strengthening Governance Through Data

This year, the charity’s governance has been strengthened through improved access to accurate, timely and relevant data. The integration of webforms with our CRM and the introduction of interactive dashboards provide trustees and senior management with real-time oversight of service usage, beneficiary demographics, referral patterns and staff caseloads. This enhanced reporting supports evidence-based decision-making, enables the monitoring of performance against strategic objectives, and ensures that resources are allocated in line with our charitable aims. The increased dynamic data also acts as an early warning system, allowing potential issues to be identified and addressed promptly, supports safeguarding oversight and helps the charity demonstrate accountability to our stakeholders.

Data Protection

As we manage increasing amounts of sensitive data, we remain committed to GDPR, PECR and Data Protection Act compliance. Following a review of external support, the Board agreed in September 2024 to bring the Data Protection Officer function in-house, reflecting our strengthened internal capabilities and ongoing guidance from advisory groups.

Data Protection remains a standing item on the agendas of both the Board and the Governance Advisory Group.

Risk Management

The Board of Trustees is fully aware of its responsibilities regarding risk management and, with the support of the Governance and Finance Advisory Groups, maintains a regularly reviewed Risk Register. Risk assessment is a standing item on the Board agenda, and both advisory groups meet annually to review risks and mitigation plans.

The Board regularly monitors its potential risks, including financial and operational risks, data protection and cybersecurity, safeguarding, and reputational risks. These risks are actively managed through established controls, policies, and training to ensure the charity continues to operate effectively and deliver its objectives.

Governance – Plans for the Future

Our ongoing focus on solid foundations through strong governance will ensure the long-term success

and sustainable growth of the charity and its service delivery.

Training & Development:

- Mandatory annual safeguarding refresher training for all staff
- Ongoing data management and IT risk awareness for executive team
- Annual charity compliance update for Board and Advisory Groups

Systems Integration:

- Full integration of impact measurement tools into our CRM system, enabling real-time monitoring of service outcomes and beneficiary data
- Complete integration of fundraising data streams to provide more comprehensive donor journey tracking
- Enhanced reporting dashboards for trustees, providing monthly performance metrics against strategic objectives

Policy & Process Review:

- **Comprehensive policy management:** Annual review and update of all organisational policies with regular monitoring to ensure adherence across all departments
- Annual review of Risk Register with updated mitigation strategies
- Review of data retention policies following first year of in-house data governance

Going Concern

Throughout 2024-25, the trustees have closely monitored the charity's finances through regular management reports and financial forecasting.

While the charity reported a planned deficit of £142,960 in 2024-25 as part of strategic investment in Mission Services, the charity maintains strong reserves of £3.24m (equivalent to approximately 12 months of expenditure). The growth of the fundraising team demonstrates our commitment to strategic development and building a stronger, more sustainable income base.

Based on current reserves levels, established donor relationships, and planned fundraising activities, the trustees have reasonable expectation that the charity will continue to operate and meet its liabilities as they fall due for the foreseeable future.

Therefore, the charity continues to adopt the going concern basis of accounting.

Group Structure

The Foundation has a wholly owned subsidiary company, RSFT Limited which carries out commercial and trading activities on behalf of the charitable foundation.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITOR

The Trustees in office on the date of this report have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

AUDITOR

The statutory auditor, Anthony Armstrong FCA of Armstrong & Co, has indicated his willingness to be re-appointed in accordance with s485 Companies Act 2006.

Where available, this report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees on.....and signed on its behalf by:

Terry Grote

.....

Terry Grote, OBE: Chairman of the Ruth Strauss Foundation

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Ruth Strauss Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the group and parent charitable company financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 group and the parent charitable company and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the transactions of the parent charitable company and its subsidiary, disclose with reasonable accuracy at any time the financial position of the group and the parent charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and the parent charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for ensuring that the charitable company complies with the requirements of the Charities Act 2011 with respect to accounting and reporting.

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

Independent Auditor's Report **to the Members of the Ruth Strauss Foundation**

Opinion

We have audited the financial statements of Ruth Strauss Foundation (the 'parent charitable company') and its subsidiary (together the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the charity statement of financial activities, the consolidated and charity financial positions, the consolidated cash flows, the group accounting policies and the notes to the consolidated accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's and the parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities SORP (FRS 102).

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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 group's or the parent charitable company'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.

Independent Auditor's Report to the Members of the Ruth Strauss Foundation

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- The information given in the Trustees' Annual Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- The Trustees' Annual Report (which includes the directors' report) has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

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

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

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Independent Auditor's Report to the Members of the Ruth Strauss Foundation

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 26, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

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:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.

Independent Auditor's Report to the Members of the Ruth Strauss Foundation

- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Anthony Armstrong

**Anthony Armstrong (senior statutory auditor)
For and on behalf of Armstrong & Co (statutory auditor)
Unit 4A, Printing House Yard, Hackney Road, London E2 7PR**

17 September 2025

The auditor is eligible to act as auditor under s1212 of the Companies Act 2006

Consolidated Statement of Financial Activities
incorporating an income and expenditure account
for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	983,646	138,558	1,122,204	876,982
Charitable activities	4	941,566	75,000	1,016,566	1,331,908
Other trading activities	5	79,732	-	79,732	126,638
Investments	6	87,338	-	87,338	2,750
Total income		2,092,282	213,558	2,305,840	2,338,278
Expenditure on:					
Raising funds	7	1,103,619	-	1,103,619	1,101,625
Charitable activities	8	1,133,892	211,289	1,345,181	1,095,460
Total expenditure		2,237,511	211,289	2,448,800	2,197,085
Net income/(expenditure) and movement in funds		(145,229)	2,269	(142,960)	141,193
Transfers between funds		(154)	154	-	-
Net movement in funds		(145,383)	2,423	(142,960)	141,193
Reconciliation of funds:					
Total funds brought forward		3,326,505	54,202	3,380,707	3,239,514
Total funds carried forward		3,181,122	56,625	3,237,747	3,380,707

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The statement of financial activities incorporates an income and expenditure account.

The accompanying accounting policies and notes form an integral part of these financial statements.

Charity Statement of Financial Activities
incorporating the income and expenditure account
for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	1,030,139	138,558	1,168,697	985,082
Charitable activities	4	941,566	75,000	1,016,566	1,331,908
Other trading activities	5	-	-	-	-
Investments	6	87,338	-	87,338	2,750
Total income		2,059,043	213,558	2,272,601	2,319,740
Expenditure on:					
Raising funds	8	1,070,380	-	1,070,380	1,083,087
Charitable activities	9	1,133,892	211,289	1,345,181	1,095,460
Total expenditure		2,204,272	211,289	2,415,561	2,178,547
Net income/(expenditure)		(145,229)	2,269	(142,960)	141,193
Transfer between funds		(154)	154	-	-
Net movement in funds		(145,383)	2,423	(142,960)	141,193
Reconciliation of funds:					
Total funds brought forward		3,326,505	54,202	3,380,707	3,239,514
Total funds carried forward		3,181,122	56,625	3,237,747	3,380,707

All incoming resources and resources expended are derived from continuing activities.

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The statement of financial activities incorporates an income and expenditure account.

The accompanying accounting policies and notes form an integral part of these financial statements.

Consolidated and Charity Financial Positions
as at 31 March 2025

	Notes	The Group		The Charity	
		2025	2024	2025	2024
		£	£	£	£
Fixed assets					
Tangible fixed assets	10	6,947	-	6,947	-
Investments	11,12	-	-	1	1
		<u>6,947</u>	<u>-</u>	<u>6,948</u>	<u>1</u>
Current assets					
Stocks	13	93,353	37,002	68,449	-
Debtors	14	210,490	253,920	236,414	330,973
Cash at bank and In hand		3,599,750	3,522,483	3,598,694	3,478,261
		<u>3,903,593</u>	<u>3,813,405</u>	<u>3,903,557</u>	<u>3,809,234</u>
Creditors: falling due within one year	15	591,243	432,698	591,208	428,528
Net current assets/(liabilities)		<u>3,312,350</u>	<u>3,380,707</u>	<u>3,312,349</u>	<u>3,380,706</u>
Total assets less current liabilities		<u>3,319,297</u>	<u>3,380,707</u>	<u>3,319,297</u>	<u>3,380,707</u>
Creditors: falling due after one year		81,550	-	81,550	-
Net assets		<u>3,237,747</u>	<u>3,380,707</u>	<u>3,237,747</u>	<u>3,380,707</u>
The funds of the charity and group					
General funds		1,323,122	1,326,505	1,323,122	1,326,505
Designated funds	18	1,858,000	2,000,000	1,858,000	2,000,000
Unrestricted funds		3,181,122	3,326,505	3,181,122	3,326,505
Restricted funds	22	56,625	54,202	56,625	54,202
Total charity funds	18,20	<u>3,237,747</u>	<u>3,380,707</u>	<u>3,237,747</u>	<u>3,380,707</u>

This report was approved by the Board of Trustees and signed on their behalf on 17 September 2025 by:

Phil Glyn-Smith

Treasurer



The accompanying accounting policies and notes form an integral part of these financial statements.

Consolidated Cash Flows
for the year ended 31 March 2025

		2025	2024
		£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		(142,960)	141,193
Adjustments for:			
Dividends, interest and rents from investments		(87,338)	(2,750)
(Increase)/decrease in stocks and work in progress		(56,351)	(24,743)
(Increase)/decrease in debtors		43,430	(40,768)
Increase/(decrease) in creditors		240,095	171,257
Net cash provided by/(used in) operating activities	A	(3,124)	244,189
Cash flows from investing activities:			
Dividends, interest and rents from investments		87,338	2,750
Purchase of property, plant and equipment		(6,947)	-
Net cash provided by/(used in) investing activities	B	80,391	2,750
Change in cash and cash equivalents in the reporting period	(A + B)	77,267	246,939
Cash and cash equivalents at the beginning of the reporting period		3,522,483	3,275,544
Cash and cash equivalents at the end of the reporting period		3,599,750	3,522,483
		2024	2023
		£	£
Analysis of cash and cash equivalents			
Cash in hand		3,599,750	3,522,483
Total cash and cash equivalents		3,599,750	3,522,483

Group Accounting Policies
for the year ended 31 March 2025

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102.
- b) The Charities Statement of Recommended Practice (SORP 2019).
- c) the Companies Act 2006.
- d) the Charities Act 2011.

Group financial statements

These financial statements consolidate the results of the charity and its wholly-owned subsidiary RSFT Limited on a line by line basis.

These consolidated accounts include the trading accounts, assets and liabilities of the group subsidiary company.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

Given the level of reserves and ongoing interest in supporting and developing the charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2024, 2023 and 2022, the trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Fund accounting

Funds held by the charitable company are:

Unrestricted Funds

These are funds that can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Group Accounting Policies
for the year ended 31 March 2025

Income recognition

Income including donations, gifts and funds raised from fundraising events are recognised where there is entitlement, it is probable that the income will be received and that the amount can be measured reliably.

Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of income can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is recognised when a liability is incurred and is analysed as shown below:

- Costs of raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds;
- Charitable activities include expenditure associated with family support services and research services include both the direct costs and support costs relating to these activities;
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by floor area, staff costs by time spent and other costs by their usage.

Liabilities are classified according to the substance of the contractual arrangement entered into and are stated at their nominal amount.

Irrecoverable VAT

All resource expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Deferred income

Income received which is contractually or otherwise not expendable until a future period is deferred to the period in which it meets the criteria for income recognition.

Pensions

The charity operates defined contribution schemes which are administered by outside independent pensions providers. Contributions payable for the year are charged to the Statement of Financial Activities.

Group Accounting Policies for the year ended 31 March 2025

Taxation

The company is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available for registered charities.

Tangible Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	-33% on cost
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Investments

Investments in subsidiaries are measured at cost less impairment.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors 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.

The trustees do not consider any of these judgements or estimations to have any significant effect on the financial statements.

Notes to the Consolidated Accounts
for the year ended 31 March 2025

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charitable group

	Group		Charity	
	2025	2024	2025	2024
2 Net incoming resources				
<i>Net incoming resources are stated after charging:</i>	£	£	£	£
Auditor's fees - audit services	15,400	15,400	14,400	14,400
Auditor's fees - other services	2,720	1,800	2,270	1,600
Trustees' emoluments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Donations and legacies	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations	911,071	-	911,071	653,767	-	653,767
Gift aid	72,575	7,556	80,131	103,486	-	103,486
Grants received	<u>-</u>	<u>131,002</u>	<u>131,002</u>	<u>6,500</u>	<u>113,229</u>	<u>119,729</u>
	<u>983,646</u>	<u>138,558</u>	<u>1,122,204</u>	<u>763,753</u>	<u>113,229</u>	<u>876,982</u>

4 Charitable activities	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Red for Ruth	238,444	75,000	313,444	576,881	-	576,881
Rock for Ruth	473,008	-	473,008	578,324	-	578,324
Other events	<u>230,114</u>	<u>-</u>	<u>230,114</u>	<u>176,703</u>	<u>-</u>	<u>176,703</u>
	<u>941,566</u>	<u>75,000</u>	<u>1,016,566</u>	<u>1,331,908</u>	<u>-</u>	<u>1,331,908</u>

5 Other trading activities	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
RSFT income	<u>79,732</u>	<u>-</u>	<u>79,732</u>	<u>126,638</u>	<u>-</u>	<u>126,638</u>
	<u>79,732</u>	<u>-</u>	<u>79,732</u>	<u>126,638</u>	<u>-</u>	<u>126,638</u>

6 Investments	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Bank interest received	<u>87,338</u>	<u>-</u>	<u>87,338</u>	<u>2,750</u>	<u>-</u>	<u>2,750</u>
	<u>87,338</u>	<u>-</u>	<u>87,338</u>	<u>2,750</u>	<u>-</u>	<u>2,750</u>

Notes to the Consolidated Accounts
for the year ended 31 March 2025

7	Expenditure on:	2025			2024		
		Raising funds	Charitable activities	Total	Raising funds	Charitable activities	Total
		£	£	£	£	£	£
	Staff costs (see note 9)	403,467	467,707	871,174	455,251	396,730	851,981
	Direct costs	538,890	616,833	1,155,723	540,252	487,778	1,028,030
	Support costs	<u>161,262</u>	<u>260,641</u>	<u>421,903</u>	<u>106,122</u>	<u>210,952</u>	<u>317,074</u>
		<u>1,103,619</u>	<u>1,345,181</u>	<u>2,448,800</u>	<u>1,101,625</u>	<u>1,095,460</u>	<u>2,197,085</u>

8	Analysis of Charitable activities	2025			2024
		Staff costs	Other direct costs	Support	Total
		£	£	£	£
	NSLC	42,009	204,597	22,814	332,366
	Family support	211,097	52,249	129,286	332,801
	Training programmes	<u>214,601</u>	<u>359,987</u>	<u>108,541</u>	<u>430,293</u>
		<u>467,707</u>	<u>616,833</u>	<u>260,641</u>	<u>1,095,460</u>

Training Programmes includes the RSF training programmes for health and care professionals and its new programme for school staff.

9	Staff costs	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	All staff				
	Staff salaries	744,141	745,609	744,141	745,609
	Staff social security	74,808	46,951	74,808	46,951
	Staff pensions	<u>52,225</u>	<u>59,421</u>	<u>52,225</u>	<u>59,421</u>
		<u>871,174</u>	<u>851,981</u>	<u>871,174</u>	<u>851,981</u>

The Ruth Strauss Foundation
(A Charity Group, company number 11882736)

Notes to the Consolidated Accounts
for the year ended 31 March 2025

The charity considers its key management personnel to be the trustees and the executive director. The total employment benefits of the executive directors is detailed below.

No remuneration was paid to any trustee or their associates for services as a trustee during the year ended 31 March 2025 nor to 31 March 2024.

	Charity	
	2025	2024
	£	£
Key management personnel		
Average number of executive directors in year	1.0	1.0
Staff salaries	90,340	87,250
Staff social security	11,212	10,785
Staff pensions	<u>6,427</u>	<u>6,180</u>
	<u>107,979</u>	<u>104,215</u>

	Group		Charity	
	2025	2024	2025	2024
Employees paid in excess of £60,000 during the current year and previous year:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Average number of (non-casual) employees during the year was:	<u>16</u>	<u>18</u>	<u>16</u>	<u>18</u>

10 Tangible fixed assets: Group and Charity

	Office equipment	Total
	£	£
Cost		
As at 1 April 2024	-	-
Additions	<u>6,947</u>	<u>6,947</u>
As at 31 March 2025	<u>6,947</u>	<u>6,947</u>
Depreciation		
As at 1 April 2024	-	-
Additions	<u>-</u>	<u>-</u>
As at 31 March 2025	<u>-</u>	<u>-</u>
Net book value		
As at 31 March 2025	<u>6,947</u>	<u>6,947</u>
As at 31 March 2024	<u>-</u>	<u>-</u>

Notes to the Consolidated Accounts
for the year ended 31 March 2025

11 Investments	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Market value				
As at 31 March 2024	-	-	<u>1</u>	<u>1</u>
As at 31 March 2025	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>

Subsidiary undertakings	Investments in subsidiary are held at cost.
RSFT Limited	The Ruth Strauss Foundation holds 100% of the share capital (£1 issued) in RSFT Limited, company number 13446445, which was incorporated in England and Wales on 9 June 2021. The company began trading during 2021/22.

12 Investments in subsidiary: Charity

The results of RSFT Limited are shown below:

At 31 March 2025, the aggregate share capital and reserves of RSFT Limited amounted to a surplus of £1 (2024: surplus £1) and an operating surplus before tax and distributions to the parent company for the year of £46,493 (2024: £108,100).

RSFT Limited is wholly owned by the Charity and sells merchandise both online and at events. It has been valued at cost in the accounts of the charity.

		2025	2024
		£	£
Balance sheet at 31 March:	Tangible fixed assets		
	Current assets	<u>25,959</u>	<u>81,224</u>
		25,959	81,224
	Current liabilities: due within one year	<u>(25,958)</u>	<u>(81,223)</u>
		<u>1</u>	<u>1</u>
	Represented by:		
	Share capital	<u>1</u>	<u>1</u>
	Retained profits	<u>1</u>	<u>1</u>
Profit and loss account	Turnover	79,732	126,638
	Cost of sales	<u>(33,082)</u>	<u>(16,857)</u>
	Gross profit	46,650	109,781
	Administrative expenses	<u>(157)</u>	<u>(1,681)</u>
	Net profit/(loss) for year	46,493	108,100
	Gift aid payment to parent company	(46,493)	(108,100)
	Retained profit/(loss) brought forward	-	-
	Retained profit/(loss) carried forward	-	-

Notes to the Consolidated Accounts
for the year ended 31 March 2025

13	Stocks	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Merchandise	24,904	37,002	-	-
	Resources	<u>68,449</u>	<u>-</u>	<u>68,449</u>	<u>-</u>
		<u>93,353</u>	<u>37,002</u>	<u>68,449</u>	<u>-</u>

14	Debtors: amounts falling due within one year	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Trade debtors	20,347	9,470	20,347	9,470
	Accrued income	36,049	35,104	36,049	35,104
	Intercompany account – RSFT Limited	-	-	25,924	77,053
	Prepayments	154,094	208,721	154,094	208,721
	Staff loans	<u>-</u>	<u>625</u>	<u>-</u>	<u>625</u>
		<u>210,490</u>	<u>253,920</u>	<u>236,414</u>	<u>330,973</u>

15	Creditors: amounts falling due within one year	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Trade creditors	159,281	149,680	159,247	146,710
	NSLC research grants	230,423	186,683	230,423	186,683
	Credit card	796	-	796	-
	VAT liability	32	780	32	780
	Payroll taxes	24,441	22,962	24,441	22,962
	Pension funds	4,494	4,644	4,494	4,644
	Net wages	-	712	-	712
	Accruals	96,257	60,232	96,256	59,032
	Deferred income	<u>75,519</u>	<u>7,005</u>	<u>75,519</u>	<u>7,005</u>
		<u>591,243</u>	<u>432,698</u>	<u>591,208</u>	<u>428,528</u>

16	Deferred income reconciliation	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Balance as at 1 April 2024	7,005	15,900	7,005	15,900
	Amount released to income in period	(7,005)	(15,900)	(7,005)	(15,900)
	Amount deferred in period	<u>75,519</u>	<u>7,005</u>	<u>75,519</u>	<u>7,005</u>
	Balance as at 31 March 2025	<u>75,519</u>	<u>7,005</u>	<u>75,519</u>	<u>7,005</u>

Deferred income relates to participation fees received in advance to attend the Rock the Ruth event in June 2025 and the Microsoft Miles Walk in July 2025. In the prior period, deferred income related to money received in advance of a Microsoft Miles Walk event.

Notes to the Consolidated Accounts
for the year ended 31 March 2025

17	Creditors: amounts falling due within one year	Group		Charity		
		2025	2024	2025	2024	
		£	£	£	£	
	NSLC research grants	<u>81,550</u>	-	<u>81,550</u>	-	
		<u>81,550</u>	-	<u>81,550</u>	-	
18	Designated funds of the group and charity: current year	Opening balance	Resources arising	Resources utilised	Transfers	Closing balance
		£	£	£	£	£
	Mission services fund	1,600,000	-	-	-	1,600,000
	Strategic development fund	<u>400,000</u>	-	-	<u>(142,000)</u>	<u>258,000</u>
		<u>2,000,000</u>	-	-	<u>(142,000)</u>	<u>1,858,000</u>
19	Designated funds of the group and charity: prior year	Opening balance	Resources arising	Resources utilised	Transfers	Closing balance
		£	£	£	£	£
	Mission services fund	-	-	-	1,600,000	1,600,000
	Strategic development fund	-	-	-	<u>400,000</u>	<u>400,000</u>
		-	-	-	<u>2,000,000</u>	<u>2,000,000</u>

Mission services fund	To support general expenditure on Mission Services.
Strategic development fund	To support expansion with Mission Services in line with our strategy.

20	The funds of the group: current year	Opening balance	Resources arising	Resources utilised	Transfers	Closing balance
		£	£	£	£	£
	<i>Restricted funds</i>					
	Restricted income funds	<u>54,202</u>	<u>213,558</u>	<u>(211,289)</u>	<u>154</u>	<u>56,625</u>
	Total restricted funds	<u>54,202</u>	<u>213,558</u>	<u>(211,289)</u>	<u>154</u>	<u>56,625</u>
	<i>Unrestricted funds</i>					
	Designated funds	2,000,000	-	-	(142,000)	1,858,000
	General funds	<u>1,326,505</u>	<u>2,092,282</u>	<u>(2,237,511)</u>	<u>141,846</u>	<u>1,323,122</u>
	Total unrestricted funds	<u>3,326,505</u>	<u>2,092,282</u>	<u>(2,237,511)</u>	<u>(154)</u>	<u>3,181,122</u>
		<u>3,380,707</u>	<u>2,305,840</u>	<u>(2,448,800)</u>	-	<u>3,237,747</u>

Notes to the Consolidated Accounts
for the year ended 31 March 2025

21	The funds of the group: prior year	Opening balance £	Resources arising £	Resources utilised £	Transfers £	Closing balance £
	<i>Restricted funds</i>					
	Restricted income funds	-	113,229	(59,027)	-	54,202
	Total restricted funds	-	113,229	(59,027)	-	54,202
	<i>Unrestricted funds</i>					
	Designated funds	-	-	-	2,000,000	2,000,000
	General funds	3,239,514	2,225,049	(2,138,058)	(2,000,000)	1,326,505
	Total unrestricted funds	3,239,514	2,225,049	(2,138,058)	-	3,326,505
		3,239,514	2,338,278	(2,197,085)	-	3,380,707
22	The funds of the charity: current year	Opening balance £	Resources arising £	Resources utilised £	Transfers £	Closing balance £
	<i>Restricted funds</i>					
	Restricted income funds	54,202	213,558	(211,289)	154	56,625
	Total restricted funds	54,202	213,558	(211,289)	154	56,625
	<i>Unrestricted funds</i>					
	Designated funds	2,000,000	-	-	(142,000)	1,858,000
	General funds	1,326,505	2,059,043	(2,204,272)	141,846	1,323,122
	Total unrestricted funds	3,326,505	2,059,043	(2,204,272)	(154)	3,181,122
		3,380,707	2,272,601	(2,415,561)	-	3,237,747
23	The funds of the charity: prior year	Opening balance £	Resources arising £	Resources utilised £	Transfers £	Closing balance £
	<i>Restricted funds</i>					
	Restricted income funds	-	113,229	(59,027)	-	54,202
	Total restricted funds	-	113,229	(59,027)	-	54,202
	<i>Unrestricted funds</i>					
	Designated funds	-	-	-	2,000,000	2,000,000
	General funds	3,239,514	2,206,511	(2,119,520)	(2,000,000)	1,326,505
	Total unrestricted funds	3,239,514	2,206,511	(2,119,520)	-	3,326,505
		3,239,514	2,319,740	(2,178,547)	-	3,380,707

Notes to the Consolidated Accounts
for the year ended 31 March 2025

24	Restricted funds: group and charity - current year	Opening balance	Resources arising	Resources utilised	Transfers	Closing balance
		£	£	£	£	£
	Abbvie Fund	1,268	-	-	-	1,268
	All Aboard/Oak Foundation	-	1,000	1,000	-	-
	Elizabeth's Smile	-	75,000	65,416	-	9,584
	Freddie Green	-	75,000	75,000	-	-
	The Big Give23	52,434	3,565	30,854	154	25,2899
	The Big Give24	-	49,393	28,919	-	20,474
	TKMaxx	500	-	500	-	-
	Warwick Trust	-	9,600	9,600	-	-
		<u>54,202</u>	<u>213,558</u>	<u>211,289</u>	<u>154</u>	<u>56,625</u>
25	Restricted funds: group and charity - prior year	Opening balance	Resources arising	Resources utilised	Transfers	Closing balance
		£	£	£	£	£
	Abbvie Fund	-	2,540	1,272	-	1,268
	All Aboard/Oak Foundation	-	11,000	11,000	-	-
	The Big Give23	-	52,589	155	-	52,434
	TKMaxx	-	500	-	-	500
	Warwick Trust	-	9,600	9,600	-	-
	Oak Foundation	-	35,000	35,000	-	-
	The Hospital Saturday Fund	-	2,000	2,000	-	-
		<u>-</u>	<u>113,229</u>	<u>59,027</u>	<u>-</u>	<u>54,202</u>

Restricted funds (continued)	
Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.	
Fund Name	Purpose of restricted funds
Abbvie Fund	To assist with providing emotional support for families preparing for the death of a parent.
All Aboard, Oak Foundation and TKMaxx	To support with the production of The Little C Cards, supportive tools for families when preparing for a death of a parent.
Elizabeth's Smile	To fund the School programme development.
Freddie Green, The Hospital Saturday Fund and Warwick Trust	To support the Healthcare training programme.
The Big Give23	To support the School Programme staff costs.
The Big Give24	To support the Family Support staff costs.

Notes to the Consolidated Accounts
for the year ended 31 March 2025

26	Transfers between funds - current year	General funds	Designated funds	Restricted funds	Endowment funds	Total
	General to restricted	(154)	-	154	-	-
	Designated to general	<u>142,000</u>	<u>(142,000)</u>	-	-	-
		<u>141,846</u>	<u>(142,000)</u>	<u>154</u>	<u>-</u>	<u>-</u>
27	Transfers between funds – prior year	General funds	Designated funds	Restricted funds	Endowment funds	Total
	General to designated	<u>(2,000,000)</u>	<u>2,000,000</u>	-	-	-
		<u>(2,000,000)</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
28	Net assets attributable to funds: group - current year	Unrestricted funds	Designated funds	Restricted funds		Total
		£	£	£		£
	Tangible fixed assets	6,947	-	-		6,947
	Current assets	1,988,968	1,858,000	56,625		3,903,593
	Current liabilities	(591,243)	-	-		(591,243)
	Long term liabilities	<u>(81,550)</u>	-	-		<u>(81,550)</u>
	Net assets represented by funds	<u>1,323,122</u>	<u>1,858,000</u>	<u>56,625</u>		<u>3,237,747</u>
29	Net assets attributable to funds: charity - current year	Unrestricted funds	Designated funds	Restricted funds		Total
		£	£	£		£
	Tangible fixed assets	6,948	-	-		6,948
	Current assets	1,988,932	1,858,000	56,625		3,903,557
	Current liabilities	(591,208)	-	-		(591,208)
	Long term liabilities	<u>(81,550)</u>	-	-		<u>(81,550)</u>
	Net assets represented by funds	<u>1,323,122</u>	<u>1,858,000</u>	<u>56,625</u>		<u>3,237,747</u>
30	Net assets attributable to funds: group - prior year	Unrestricted funds	Designated funds	Restricted funds		Total
		£	£	£		£
	Tangible fixed assets	-	-	-		-
	Current assets	1,759,203	2,000,000	54,202		3,813,405
	Current liabilities	<u>(432,698)</u>	-	-		<u>(432,698)</u>
	Net assets represented by funds	<u>1,326,505</u>	<u>2,000,000</u>	<u>54,202</u>		<u>3,380,707</u>

Notes to the Consolidated Accounts
for the year ended 31 March 2025

31 Net assets attributable to funds: charity - prior year	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	1,755,032	2,000,000	54,202	3,809,234
Current liabilities	<u>(428,528)</u>	<u>-</u>	<u>-</u>	<u>(428,528)</u>
Net assets represented by funds	<u>1,326,505</u>	<u>2,000,000</u>	<u>54,202</u>	<u>3,380,707</u>

32 Taxation

The holding company is a registered charity and does not trade or undertake non-charitable activities and therefore is exempt from tax under UK taxation law.

RSFT Limited is a trading company and is taxed on its profits at the prevailing small companies rate. Where funds allow RSFT Limited donates its profits to Ruth Strauss Foundation.

33 Pension commitments

The charitable company contributes to employee defined contribution (DC) stakeholder pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds.

34 Post balance sheet events

There were no significant post balance sheet events.

35 Contingent liabilities

The group had no material contingent liabilities at 31 March 2025 nor at 31 March 2024.

36 Related party transactions

The following transactions took place between the charity and its subsidiary RSFT Limited:

	2025	2024
	£	£
Gift aid payments	46,493	108,100

- At the balance sheet date, £25,924 was owed to the charity (2024: £77,053).
- All of the above balances and transactions have been eliminated on consolidation.
- During the year 4 trustees (2024: 4 trustees) donated prizes for the auction at various events which resulted in £37,600 (2024: £25,500) income. Two trustees (2024: 1 trustee) contributed to the fundraising by winning prizes to the sum of £19,150 (2024: £25,000). There were no conditions attached to these donations.
- Cash donations of £5,000 (2024: £500) were given by one trustee (2024: 2 trustees). There were no conditions attached to the donations. There were no further related party transactions in the current or prior year.

The Ruth Strauss Foundation
(A Charity Group, company number 11882736)

Notes to the Consolidated Accounts
for the year ended 31 March 2025

37 Holding company status

The holding company is limited by guarantee and has no share capital. The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each.

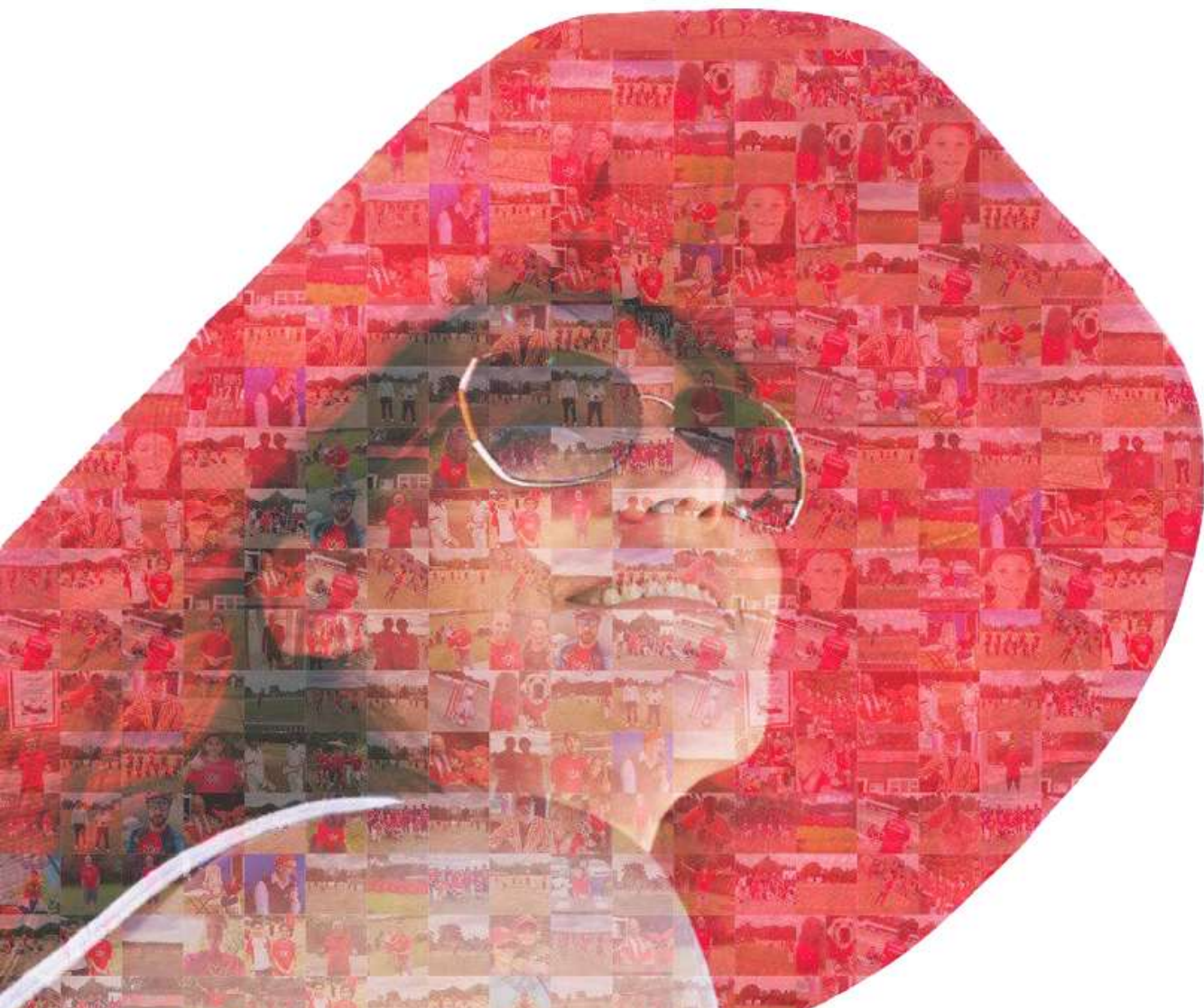
THE RUTH STRAUSS FOUNDATION

England & Wales - Charity number 1183221

Accounts



RUTH STRAUSS
FOUNDATION



The Ruth Strauss Foundation

A charitable company limited by guarantee.

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
31 March 2024

The Trustees

are appointed in accordance with the Terms and Conditions contained in the Charity's Memorandum and Articles of Association.

Trustees who served during the year and up to the date of this report are:

Sir Andrew Strauss
Professor Sandra Strauss
Rachel Patton
Angus Fraser MBE
Denise Fraser
Phil Glyn-Smith
Terry Grote OBE
Mike Altendorf
James Niblett
Stuart Hale
James Hytner

Company Secretary

Denise Fraser

Chair

Terry Grote OBE

CEO

Ines Thiru

Advisors to the Ruth Strauss Foundation (RSF)

Support Advisory Group:

Dr Hilary Plant
Jenni Thomas OBE
Professor Sandra Strauss
Rachel Patton
Professor Emma Ream

Fundraising Advisory Group:

Chris St George
Jim Hytner
Angus Fraser MBE
Mark Davies

Finance Advisory Group:

Ian Lovett
James Niblett
Phil Glyn-Smith
Ian Courts

Governance, Tech and Legal Advisory Group:

Matthew Hartley
Ian Lovett
Mike Altendorf
Chris Walsh
Kate Parkinson
Stuart Hale

Scientific Advisory Group:

Professor Martin Forster
Professor Sanjay Popat
Professor Andrew Nicholson
Professor Sandra Strauss
Victoria Anderson
Peter Barton

Charity Company Details

Registered Office

Unit F Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Auditor

Armstrong & Co
Chartered Accountants & Statutory Auditor
4A Printing House Yard
London E2 7PR

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Company Number & Charity Registration Number

11882736 - 1183221

Website

<https://ruthstraussfoundation.com>

Foreword From The Founder – Sir Andrew Strauss

We are entering the third year of our inaugural three-year strategy, "Ruth's Legacy," and our commitment to our mission strengthens with each family we support and every patient we advocate for. Our confidence in the value of our services grows with each piece of feedback and successful evaluation outcome, and we are carefully advancing our offerings. From the launch of our Family Support Service in 2021, our Healthcare Professional's Training Programme 'No Conversation Too Tough' in 2022, and our NSLC Grants Programme in 2023 – we are now excited to pilot a programme for schools called "Responding in the Moment", alongside a training programme for corporates. Our goal is to ensure that the support provided to families extends into the day-to-day lives of children and parents affected by grief, so that no child or family feels alone on this journey and is best supported to build the resilience needed for a hopeful future.

Hearing first-hand how the charity has made a difference in the lives of now hundreds of families is profoundly humbling. Their voices are crucial to our growth, reach, reputation, and ability to create lasting, meaningful impact. On behalf of everyone at the charity, we want to take a moment to acknowledge a few individuals whose lives have touched ours this year. With deep gratitude to Nick Hungerford, Cameron Millar and Simona Hoyle - your voices represented just a few of the many who have touched us this year, and whose legacies and stories live on through our mission.

Ruth's values remain deeply rooted in both the daily operations and strategic direction of the cause. Ruth would be immensely proud that we are listening to those navigating these journeys, providing opportunities for people to join our community, and together shaping the ongoing development of our mission and services. With the invaluable support and belief of so many—our faithful supporters, corporate partners who not only raise funds but also contribute their time and expertise, our generous major donors, trusted partners, ambassadors and beneficiaries who amplify our reach, and advisors who ensure we deliver our mission sustainably and effectively—we have established a foundation that makes a real and vital impact on the lives of parents and children in need.

Our ambitions remain high and fulfilling Ruth's vision is only possible with your continued support and trust. There is much more to do, and we are grateful for your generosity, time, consideration and encouragement.

With gratitude,

Sir Andrew Strauss

Founder, Ruth Strauss Foundation



Chairman's Review Of The Year – Terry Grote, Obe

On behalf of the board of trustees, it is with enormous pride that I can announce that this year has seen the outstanding development of our Foundation continue at a pace.

The growth of our Family Support Service has seen no fewer than 356 families, facing the loss of a parent, having benefitted from our support since its introduction just over two years ago.

Our unique Training Programme for Health and Care professionals, providing expertise of how to provide pre-bereavement support to young families, has been rolled out across the UK with no fewer than 34 training courses providing specialist knowledge to 469 HCPs since launch.

Such is the necessity and demand for this service our specialist team are targeting at least 50 Training Days in the coming year.

I mentioned in my report last year that we were excited to be introducing a Grants Programme designed to assist clinicians and researchers to further understand non-smoking lung cancers and I am delighted to announce that the first round of grants was awarded to four outstanding groups for a total amount £186k.

While many charities are feeling the effects of the current economic climate, our fundraising programme has continued to provide valuable funds for us to deliver our Mission Programme.

Our two key fundraising events, Rock for Ruth and Red for Ruth, once again saw tremendous support from all levels of society. Our Corporate Partnership programme continues to grow at unprecedented levels as our mission programme receives support from companies and their staff.

This is an opportune moment for me to thank our very special and transformational partners: ECB, MCC, Sky Sports Cricket and Two Circles. Their commitment and ongoing support have been instrumental for the Foundation, alongside that of all other supporters of the cause.

This is also my, once-a-year, opportunity to publicly thank my fellow Trustees and the members of our unbelievable Advisory Groups for all the support and valued level of governance that they provide throughout the year.

However, as I have mentioned many times before, it is our amazing 'Team Red', our executive team, who drive every element of our Foundation to ensure that we not only 'move mountains' to deliver our mission every day but create a culture that ensures the Foundation's longevity.

We look forward to your continued trust and support in the coming year^{re}

Terry Grote OBE Chairman, Ruth Strauss Foundation



Introduction

The Trustees present their report together with the consolidated financial statements of the Group and Charity for the year ended 31 March 2024. The Charity was incorporated as a company limited by guarantee on 14 March 2019 and registered as a charity on 1 May 2019.

The consolidated financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

Throughout this report, Ruth Strauss Foundation will at times be abbreviated to RSF.

Structure, Governance And Management

The Trustees are also Directors of the Company for the purposes of company law. The Board of Trustees has sub committees, referred to as Advisory Groups, who advise the executive team on recommendations to the Board. The Board aims to meet once per quarter in face-to-face meetings and by conference call when required or circumstances dictate, subject to requirements.

The principal office of the charity is Unit F Whiteacres, Cambridge Road, Whetstone, Leicestershire LE8 6ZG.

Recruitment and Selection of Trustees Procedure

The Board will regularly assess its composition and identify the skills, expertise and diversity needed to enhance its effectiveness.

New candidates selected will be interviewed by the Chairman and the Founder to ensure best candidate selection. When selected, a candidate will then be proposed to the Board for co-opting or appointment.

Trustee Induction and Training

The Foundation's Trustees are all familiar with the practical work of the Charity and their responsibilities as Trustees. The RSF CEO meets with the Trustees every two to three months to update the Board against our strategic priorities and present the financial report.

Trustees receive Safeguarding Training annually by an external safeguarding consultant.

The Trustee's Governance Manual (i.e. policy handbook) includes an overview of the Foundation's Purpose, Values, Vision, Mission Statement and Governance Framework (Policies).

Committees

For the avoidance of doubt, an Advisory Group is a committee for the purposes of the articles of association of the Foundation.

There are currently five committees, referred to as Advisory Groups, with respective terms of reference in place which comply with the Articles. Deliberations of any Advisory Group are reported regularly to the Trustees. Advisory Groups meet bi-monthly. Responsibilities include:

- Liaise with the RSF Executive team to ensure that all activity being proposed reflects RSF's values and is in line with the RSF's strategic direction;
- Support the Executive's strategic priorities and help the Executive identify new opportunities and areas where RSF could make an impact;
- Support the Executive with the development of the RSF's strategy in order to achieve its objectives;
- Ensure the RSF complies with any applicable charity laws and regulations; and
- Ensure that the RSF does not conduct any activity which could bring the RSF into disrepute.

RSF's five Advisory Groups are:

- Finance Advisory Group
- Fundraising Advisory Group
- Family Support Advisory Group
- Scientific Advisory Group
- Governance, Tech and Legal Advisory Group

Key Management Personnel

The Board of Trustees is responsible for the overall direction and financial affairs of the Charitable Company. The Foundation's affairs are conducted on a day-to-day basis by the RSF CEO and the Executive Team.

The setting of all pay and remuneration for key managerial personnel is carried out by the Chairman and Founder, in consultation with the CEO, to deliver the RSF Strategy and Mission. Annual inflationary increases for all employed personnel are reviewed by the Finance Advisory Group and approved by the Chair.

Public Benefit Statement

The Trustees have considered the Charity Commission published guidance and consider that the Charity operates for the public benefit.

Ruth's Legacy: Our Mission

We have a dual mission laid out in our organisational strategy “Ruth’s Legacy”:

To ensure that every family with a child facing the death of a parent is offered the professional emotional support they need to prepare for the future,

To facilitate collaboration and influence research in the fight against non-smoking lung cancers, so that together we find the causes sooner and improve outcomes.

We meet our Mission through five strategic priorities:

- **Be the trusted destination for family pre-bereavement support.** We are developing the first UK-wide specialist service to offer pre-bereavement support for families.
- **Support the system to support families.** Our Training Programme will help nurses feel more confident in supporting families when a parent receives a terminal diagnosis.
- **Help society understand the importance of preparing for grief.** We are raising awareness of the importance of pre-bereavement support so that families can ‘do death well’.
- **Connect the field.** Connecting organisations, researchers, academics, clinicians and practitioners, so that together we can enhance our understanding of non-smoking lung cancers.
- **Influence more focus and investment.** Through collaboration, we aim to drive increased investment and focus into non-smoking lung cancers, to achieve better patient treatment and improved outcomes.

Our three core principles to help us deliver our mission on solid foundations are:

- Sustainable, Scalable Delivery
- Robust Infrastructure
- Our Values

Family Support Service

Be the trusted destination for pre-bereavement support

The Charity continues to invest in its Family Support Service, which supports families where a parent has cancer that cannot be cured.

The service provides one-to-one appointments to parents or primary caregivers (referred to as parents in this report) with children under 25 years old. The rationale for focusing on enabling and supporting parents to support their children is two-fold - we know that: parents often want to protect their children and may hesitate to share information about their poor prognosis; parents are best positioned to foster a continued bond between the child and the parent who dies, as well as with surviving family members.

By guiding parents on how to communicate with their children openly and honestly about their incurable cancer diagnosis, the child will be better prepared, and more resilient to navigate the period between the parent's incurable cancer diagnosis and bereavement. We have also developed our own resources that can support parents to have these conversations with younger children.

The service strives to offer high-quality, professional and tailored one-to-one support for parents.

To maintain our standards, we added capacity and extended the clinical discipline of the Family Support Service to provide the skills of social work, counselling, and cancer information and clinical care. The team has been restructured in the following way:

- In September 2023 we brought on board a Service Lead (1 full-time employee) who is a Palliative Care Social Worker, following the departure of our Counselling Clinical Lead in April 2022. The service continued without disruption in the period we had the vacancy of the Lead.
- We recruited a Service Manager, who is an experienced counsellor working part-time (0.7 of a full-time position). She starts in April 2024.
- Our team of counsellors, previously self-employed, have been brought in-house to develop this team. Recruitment has been completed and the team will start early in our new financial year. We will have 3 counsellors who work 4 days between them, plus a cancer healthcare professional who will remain a self-employed member of our team.
- We have a dedicated administrator and service coordinator who supports the team.

From April 2023 to March 2024, we provided 243 appointments to parents with incurable cancer which has grown slightly from the year before when we offered 233 appointments. We have also seen an increase in referrals from health and social care professionals, likely due to the increase in training we are offering to professionals.

Having operated the service for almost three years, we decided to invest in a service evaluation which includes gathering feedback from parents who have been supported by our service and health and care professionals who have ordered resources. The evaluation was conducted by the University of Surrey between January and April 2024. The study contacted

190 professionals who had ordered resources from the charity, 49 parents who had ordered resources and 228 parents who had at least one appointment with the Family Support Team (the latter group may or may not have ordered resources). All individuals invited to be part of the study had consented to offer feedback and further consented to partake in the study. We learnt that the majority of the professionals who had ordered resources worked in either a hospice setting (39%), or in roles such as specialist nursing (28%) or social work (15%). We were heartened to see that most professionals have heard about the charity from colleagues (33%), word-of-mouth (29%) or a conference (26%). Most professionals had ordered RSF resources to give to parents to support their conversations with their children about the parent's poor prognosis.

Some of the themes that emerged from the feedback on our resources:

- Helpful or useful for parents
- Provide confidence for the difficult conversation
- Parents can use without professional input
- Can be 'cherished' long term by the children
- Allows children to express their thoughts and or feelings
- Provide structure for the conversations between parents and children
- Can be used by parent and child so these aids open conversations and help to make memories

Parents by contrast have heard of the charity via a friend or relative (33%) or watching/playing cricket (26%) and through internet searches (20%). Appropriately, almost half of those who had contacted our Family Support Service did so when the parent's cancer was diagnosed as incurable. This shows that people are contacting us as early as possible, allowing us to support them throughout their poor prognosis and as things change for them and their families. The main reasons parents got in touch with the service was for **advice, support** and **information**. A total of 20 parents agreed to a one-to-one interview with the researchers. The following was found:

- Parents shared the overwhelming impact on the family when a parent is diagnosed with incurable cancer
- Parents felt anxious at the prospect of discussing prognosis and death with their children
- Parents find it important to be able to prepare their children as well as possible for this life-changing event
- Parents felt that navigating this challenge was fundamental to their role as a parent
- Parents shared how their need to interact with RSF's Family Support Service varied over time, and that they appreciated the flexibility of being able to 'dip in and out' of the support provided
- Parents valued the expertise of the team
- Parents valued that the team got to know their unique family circumstances

- the importance of validating parents' approach to pre-bereavement with their children was one of the strongest messages from participants

The overall impact of the service is that it **reduced parental anxiety** and **increased confidence in the parents' ability to communicate appropriately with their children**. The importance of validating parents' approach to pre-bereavement with their children was one of the strongest messages from participants, and how this **positively impacted their anxiety and mental wellbeing**.

We also interviewed some parents whose teenagers had attended the groups, and parents reported that teenagers who had attended the peer support group were positive about the experience, and this format appeared to fill a gap in service provision for this age group.

Plans for the future

To continue to build on the success and scale of the Family Support Service and its peer support groups, we will grow our mission delivery staff with the recruitment of the Service Manager (April '24) and two further counsellors.

To expand the reach of our service, especially in lower-socioeconomic areas, we will pilot a grant that gives families the opportunity to create memories. We have scoped potential charity partners and hope to have this launched partway through our next financial year.

We would like to thank all the parents and professionals who took the time to complete our surveys and interviews. Their insight will help us grow and build the service further. We will also investigate repeating the service impact study and consider how the voices of children can be incorporated into such a study.

Training Programme for Healthcare Professionals

Supporting the system to support families

The charity has designed a training programme for cancer and palliative health and care professionals, called **No Conversations Too Tough**. The training programme addresses the gap in the provision of pre-bereavement support for families by health and care professionals who play a crucial role in supporting and guiding patients with dependent children when a parent's cancer is incurable. Our programme is CPD (Continuing Professional Development) accredited; this means this course can count towards the training and development courses/hours that health and care professionals must do to revalidate their registration. The delivery of the training programme supports the Foundation's wider mission: *supporting the system to support families*. The programme has been designed to equip health and care professionals with the **skills, knowledge, and enhanced confidence** to: assess the readiness of their patients to tackle those tough conversations, to manage the conversations sensitively, and signpost to further support where necessary. Additionally, it addresses how professionals can take care of themselves while providing this support.

Between April 2023 and March 2024, we held a total of **29** training days for cancer and palliative health and care professionals, training a total of **304** professionals. We held training days across England. In 2022-23 we focussed on enhancing our training programme based on the evaluation, and only two training days were held, training 27 professionals.

With over 360 professionals trained to date, thousands of patients across the country are now able to access the support and guidance they need to openly and honestly prepare their children with confidence.

We are pleased to have published the findings from our first pilot training programme by the University of Surrey in the BMJ: <https://bmjopen.bmj.com/content/14/5/e081775>. We have funded an extension to this study, starting next financial year, to look at how the training is being embedded into clinical practice.

Plans for the future

We will be expanding the number of training days and geographical reach with training days in Northern Ireland, Scotland and Wales. Our ambition is to train 600 professionals in the next financial year. We will also facilitate our first development and quality assurance day for our team of trainers in the next financial year, as the majority will have conducted at least 5 training days each by then.

We will be prioritising the facilitating of our Community of Practice and Masterclasses in the next financial year. These sessions will allow us to offer our alumni an opportunity to exchange knowledge, experiences, and best practices, and to ensure support offered to beneficiaries remains consistent and of high-quality.

Another key priority for 2024-25 is to transition our system and data collection from Excel to Salesforce. We will invest in integrating the entire process, from initial enquiry through to end-of-training surveys, into Salesforce to streamline and enhance our operations. In addition, this will enable improved data analytics and provide deeper insights into the impact and reach of our programs.

Support In Schools

Supporting the system to support families

Schools play a crucial role in supporting children when a parent is diagnosed and living with incurable cancer. Some children state that school was part of their coping mechanism, providing not only a distraction but also routine and a sense of normality. When time was limited for parents, their ability to remain involved in the school community and attend events was 'treasured' by both the parent and the child. With schools forming a pivotal part of children and young people's lives, the UK Commission on Bereavement (UKCB) recommends that schools provide a space for learning how to cope with bereavement and see this as 'a part of life'.

Although there are excellent charities that provide training, information packs and policies when a parent dies or a child experiences bereavement, **the period leading up to bereavement is not covered**. By offering training and support for school staff, children will be supported in the very place they spend most of their time. The Ruth Strauss Foundation helps families proactively prepare for the death of a parent, fostering resilience in children to navigate this challenging journey, while supporting the entire family in managing and preparing together.

Plans for the future

We were honoured to have successfully participated in the Christmas Big Give campaign in 2023. This initiative helped us secure the necessary funds to recruit a School Lead, a position that will commence in September 2024.

We will offer two things as part of our school's programme:

1. Support and training for **all school staff** through a dedicated programme so that all staff can support any child facing bereavement in the school setting.
2. Create a resource, in the form of a digital game, which helps all children in primary schools understand cancer and the impact on families when a parent has incurable cancer.

This game will be supported with classroom, teacher and parent guides and resources which will support all children to understand cancer and its impact on the family when the cancer cannot be cured.

Researchers, teachers, cancer professionals, parents and children will be involved in the design of the game and support the development of the training programme.

The pilot training programme will be tested with schools' staff over 2024-25 and then developed into a formal offering for schools.

The game will be piloted towards the end of the 2024-25 financial year, with the hope of launching it by the end of the following financial year.

Non-Smoking Lung Cancers

Connect the Field | Influence more focus and investment

The charity continued its aims and objectives through its work in non-smoking lung cancers.

The charity established its inaugural **Non-Smoking Research Grant Programme**. The Scientific Advisory Group oversaw the development of this grants programme. The Ruth Strauss Foundation collaborated with Professor Virginia Harrison from the Open University to create a survey asking lung cancer specialists what aspects of lung cancer research were most **important** and **feasible** to complete with a grants programme offering up to £50,000 per project. The following areas were identified as scoring highly on both dimensions, thus providing a strong basis for setting RSF's research priorities for this grants programme:

- Patient care and survivorship issues (including quality of life, psychological and physical symptoms, and impact on family and finances)
- Wellbeing interventions/approaches to promote psychological adjustment to the diagnosis of cancer and treatment effects
- End-of-Life Care
- Development or analysis of health service provision, policy or practice
- Influence of behavioural and social factors on cancer control (i.e. the impact of cancer on individuals and populations), outcomes and treatment

- Education and communication for cancer control
- Complementary approaches for supportive care of patients and survivors

The charity established the Grants Allocation Committee which included two lay reviewers both living with non-smoking lung cancer. All applications were externally peer reviewed. The charity has an Introductory Membership for the Association of Medical Research Charities and used the peer review guidance provided when establishing our grants programme. We received a total of seven applications and were able to award funding to four studies for a total of £186,682.61.

For Lung Cancer Awareness Month we once again worked on two campaigns with charities: ALK Positive UK and EGFR Positive UK.

For Lung Cancer Awareness Month, we relaunched the See Through The Symptoms campaign (www.seethroughthesymptoms.uk), initially targeted at GPs, and expanded to include pharmacists and physiotherapists. The inclusion of physiotherapists was motivated by the fact that many individuals with non-smoking lung cancer often experience back and shoulder pain. We also expanded the campaign to pharmacists who have an increasing role in supporting earlier diagnosis, especially with non-specific symptoms. The campaign achieved an incredible 4,104 engagements, with professionals spending an average of 1 minute and 14 seconds on the site. The campaign featured photographs of individuals diagnosed with non-smoking lung cancer, captured by renowned British photographer Rankin. These images were published both in print and online, appearing in publications targeted at healthcare professionals, as well as on LinkedIn and X (formerly Twitter).

In further collaboration with ALK Positive UK and EGFR Positive UK, we launched a public awareness campaign titled "All You Need Is Lungs," featuring its own dedicated website (www.allyouneedislungs.org.uk). This campaign aimed to educate the public that lung cancer can affect anyone, regardless of their smoking history. It showcased 14 individuals living with non-smoking lung cancer sharing their personal stories. Run exclusively on Facebook and Instagram, the campaign achieved 1,001 engagements without any paid advertisements. Visitors to the website spent an impressive average of 3 minutes and 50 seconds on the site.

The charity applied for a grant from the Open University under the **Knowledge Transfer** scheme. We applied to run a study to look at the wellbeing needs of those diagnosed with onco-driven lung cancer. This involved the Open University with the charity facilitating two focus groups with people diagnosed with onco-driven lung cancer (i.e. lung cancer caused by certain genetic changes or mutations in the cancer cells) and their loved ones. A total of 65 people took part in the focus groups. We are grateful to ALK Positive UK and EGFR Positive UK who supported all the recruitment for the study and also attended the focus groups to support facilitation under the supervision of the Open University. The findings on the wellbeing needs of the community covered four themes:

1. Navigating the existing landscape of support
2. Supporting holistic needs relating to the condition
3. Peer support and community
4. Better understanding of the specific condition and treatment options

The development of an eHealth offer, i.e. a digital tool offering non-smoking lung cancer specific health and wellbeing information, was overall viewed as positive by participants who felt eHealth tools could meet their support and wellbeing needs.

Plans for the future

We will repeat the non-smoking lung cancer research grants and relaunch this on the 1st of August 2024, World Lung Cancer Day. We aim to award approximately four applications for c£150,000.

For November 2024's Lung Cancer Awareness Month, we will once again work with ALK Positive UK and EGFR Positive UK to enhance and expand the All You Need Is Lungs Campaign, after its success of 2023.

It is very clear that there is a significant information gap for those diagnosed with non-smoking lung cancer. To meet some of the gaps identified through the Open University's Knowledge Transfer workshops we will create an animation to explain:

- Who gets lung cancer as a non-smoker (highlighting that anyone can get lung cancer)
- Why they develop these cancers (science behind it)
- How they are diagnosed, including mutation driver tests
- Why those tests are important

We will work with science communicators, lung cancer clinicians and patients to co-design the content.

Fundraising

Sustainable, Scalable Delivery

In 2023-24, the total fundraised income for the Ruth Strauss Foundation was £2,209k (2022-23: £2,532k).

We continued to focus our engagement with individuals and organisations; growing our major donor income; and increasing the number of successful grant submissions received from funders such as the Oak Foundation and All Aboard Charity Shops.

While events like #RockforRuth and #RedforRuth served to steward donors and prospects, generating significant income for the charity, they also leveraged our visibility to further promote our charitable work.

#RockforRuth was held at Royal Hospital Chelsea this year, and raised just under £600,000, with a painting by Dubai-based artist Sacha Jafri raising £150,000 at auction. The 180 attendees enjoyed an exclusive and intimate day of sport and entertainment, starting with an All-Star cricket match and followed by a performance from British rock artist Tom Chaplin from Keane. The event featured a menu curated by celebrity chef and RSF supporter Tom Kerridge, who also generously donated his services for an auction prize.

Our annual flagship event, #RedforRuth, celebrated its 5th year and featured the return of the Ashes at Lord's Cricket Ground. In addition to our incredibly generous and loyal UK supporters, we received support from visiting Australian fans, who invited us to participate in

a pre-game event in London. Through merchandise sales, donations at the event, and text donations from viewers watching the Test on Sky, we raised over £700,000. Support in kind from Sky, the England and Wales Cricket Board, Marylebone Cricket Club, Ocean Outdoor, and numerous match sponsors ensured that the returning #RedforRuth day was a tremendous success, significantly contributing to our income and raising invaluable awareness for the charity.

The charity reached out to its supporters with its inaugural Christmas fundraising appeal, to support our planned Schools Support Service, through the matched funding programme: The Big Give. With a target of £50,000, we secured £11,200 in pledge funding, matched by the Julia and Hans Rausing Charitable Trust. We were hugely grateful for their support and saddened to hear of Julia's passing in early 2024. The campaign went live during December 2023 and, including Gift Aid, we reached our target of £50,000.

Our Community program saw significant growth, with an increased number of supporters participating in running events and organising challenges. We also saw more Universities joining schools and cricket clubs for the first time ever in our Turn Cricket Red programme. Two fundraisers, Harry Clifton and James Gosling, adopted the popular Lands' End to John O'Groats cycling challenge, cycling over 1,000 miles across a ten-day period, and raising more than £25,000.

Corporate partnerships continued to play an important role, not only through value in kind benefits, such as free meeting space or storage, but also through dedicated fundraising. Microsoft Miles was our first ever fundraising event run jointly with the corporate. And through them, we secured sponsorship from their clients, Lenovo. Sixes, a national cricket simulation games provider, continued their support with generous fundraising via their customers by adding £1 to each bill.

We had four charity partnerships with Golf Clubs and raised over £60,000 with activations taking place across the year. This provided an excellent source of income and as well as increasing awareness for the charity and diversifying our sports-related partners.

Towards the end of 2023 we ran our annual RSF golf day and held a dinner in the Long Room at Lord's, joined by sporting legends Kenny and Gabby Logan, and Graham Gooch and Courtney Lawes respectively. As well as ticket sales, fundraising across the two events helped the events raise over £170,000.

We are very grateful to the many individuals, companies, schools, clubs and grant makers who supported the Ruth Strauss Foundation during the year, including through the donation of auction prizes, awareness raising, fundraising and funding of our work.

Plans for the future

We will continue to enhance our financial sustainability by diversifying and expanding our fundraising avenues. This approach is essential for safeguarding our financial stability and supporting the delivery of our mission. By reducing reliance on specific income streams, such as events, and adapting to the ever evolving fundraising landscape and environment, we aim to strengthen our long-term sustainability.

Financial Position

During the year, the Ruth Strauss Foundation raised total income of £2,338k (2023: £2,567k). Net profit is £141k (2023: £654k).

Following on the back of its successes of previous years, RSF ran its flagship events, Red for Ruth and Rock for Ruth once again, generating almost half its annual income, £1,155k (2023: £1,879k). The decrease seen on year-on-year comparison is attributed to the “once in a blue moon” exceptional lot bid of £650k and high-ticket demand for Ed Sheeran at Rock for Ruth 2022.

While all its events represented 57% of annual income, donations from communities, partnerships and individual giving, and commercial sales made up the remainder, increasing year on year by over 60%.

Year-on-year expenditure has increased by a net 15%. This is due to minimal changes in fundraising costs, excluding auction expenses, alongside efforts to streamline internal efficiencies in event management, and a significant increase in mission services spending. After a successful pilot programme, the Training Programme was launched in 2023 in which over 300 professionals enrolled. Equally successful was the start of the Grants Programme from which four studies received awards.

Reserves

We are a young charity, in the early stages of development with strategic ambitions to grow, in an environment of many uncertainties. We are near completion with our 3-year strategy which reflects material expansion in our mission services, as described in the future plans earlier in this report.

We recognise that while we have been very successful with our events over the last few years, we must look strategically to strengthen and diversify our income streams, capturing other more traditional charity funding opportunities. Our strategy plans will show a recognition that our expected growth in mission services will result in annual deficits over this period.

As at 31st March the charity’s total reserves were £3.38m (2023: £3.24m) of which £0.05m are restricted funds (2023: £0.0m).

The board of trustees have therefore adopted a prudent approach to its reserves policy. The target free reserves are estimated £3.2m of which £2.0m is designated specifically for mission services. In the unlikely event that the charity should cease or experience an unexpected shortfall in income, there is a contingency of £1.2m to ensure no sudden changes to the support provided to families and to cover costs of a partial or full closure of RSF.

The board recognise that the reserves policy will be reviewed annually as the charity matures to ensure it remains relevant and in line with strategic objectives.

Investment Policy

RSF follows the Charity Commission guidelines and takes equally a prudent approach with its decision making, regarding the level of acceptable risk, preservation of capital and long-term

capital growth to support sustainability of service delivery. While the overall policy is with the board, responsibility for its oversight is delegated to the Finance Advisory Group.

The Finance Advisory Group will consider the suitability of different investment options and the need to diversify by utilising experienced advice. Decisions are made with the best interest of the organisation in mind and with its intent to further its objectives. Its review is a standing item on the Board and Finance Advisory Group agenda.

At this time, investment in reserves has been kept to short term banking, with the view to utilising deposit accounts where guaranteed annual growth can be agreed.

Governance | Solid Foundations

We continue to strengthen our governance framework to support the effective and ethical delivery of our ambitious mission. With strong and diverse Advisory Groups providing regular oversight and guidance, we ensure RSF operates effectively and ethically, maintaining compliance with all relevant standards. This solid foundation is fundamental to building trust and achieving long-term success in our mission.

Trustees and Advisors

No changes to the advisory group structures in 2023-24. We look forward to welcoming new advisors to our Governance Advisory Group in 2024-25, with expertise in tech and other related industry fields.

Safeguarding

In 2023, following a 2-day Child Protection training course run by the NSPCC (National Society for the Prevention of Cruelty to Children), two staff members took on the role of Designated Safeguarding Lead (DSL) for RSF. In January a third DSL was appointed – our new Family Support Lead, a Palliative Care Social Worker who comes with extensive safeguarding experience. The team meet on a monthly basis with Governance Advisor and Strategic Safeguarding Lead: Stuart Hale (Superintendent, Sussex Police). With a career as a Detective in protecting children and vulnerable people, Stuart supports and advises on all areas related to safeguarding and safe delivery of our Services.

Guardian Safeguarding continues to support with bi-annual Safeguarding training of the team and annual training of the Board of Trustees.

Safeguarding is a standing item on the Board and Governance Advisory Group agendas.

In May 2024 we will review our Safeguarding Policy and also focus on providing suicide awareness training to our Family Support Team. This training is essential not only for supporting cancer patients who face heightened psychological and emotional burdens due to their incurable illness, but also for safeguarding our practitioners. By equipping our team with the skills to recognise and report suicidal ideation, we ensure the well-being of both our patients and our staff.

Data Protection

As our charity continues to grow and manage increasing amounts of data, including supporter information and beneficiary medical data, we remain committed to upholding best practices in data handling. To ensure full compliance with GDPR, PECR, and the Data Protection Act, we have partnered with Data Protection People, a specialist consultancy in data protection.

Data Protection is a standing item on the Board and Governance Advisory Group agendas.

Risk Management

The Board of Trustees are aware of their responsibilities towards risk management and with the assistance of the Governance Advisory Group and Finance Advisory Group have

developed a robust risk management process of regular review. Risk review is a standing item on the Board Agenda.

Our Governance Advisory and Finance Advisory Groups hold a joint meeting annually to review our Risk Register, and respective mitigations.

Risk Assessment is a standing item on the Board Agenda.

Plans for the future

The ongoing focus on our solid foundations will help us ensure long-term success and growth of our charity and service delivery.

The staff, our Advisory Groups and Board remain focused on governance. The training for 2024-25 and beyond will ensure safeguarding, data management, IT risks and charity compliance are embedded, enhancing understanding and accountability at all levels of the organisation.

We have initiated new investment in our IT systems and infrastructures in 2023-24, initially with fundraising systems and then, towards the end of the year, with Mission Services. This will allow us to monitor our income generation and service delivery more efficiently, thus supporting the overall success and sustainability of our mission.

In 2024-25 we aim to integrate our impact measures into our CRM, ensuring all our data from across the charity is centralised, allowing us to increase oversight and maximise our performance and efficiency.

Going concern

Given the current level of reserves and ongoing interest in supporting and developing the Charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2023 and 2022, the Trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Group structure

The Foundation has a wholly owned subsidiary company, RSFT Limited which carries out commercial and trading activities on behalf of the charitable foundation.

Statement As To Disclosure Of Information To The Auditor

The Trustees in office on the date of this report have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

Armstrong & Co, Chartered Accountants were appointed as new auditors and have indicated their willingness to continue in office.

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

Approved by the Board of Trustees on 18 / 09 / 2024 and signed on its behalf by:

Terry Grote

.....
Terry Grote, OBE: Chairman of the Ruth Strauss Foundation

The Ruth Strauss Foundation

(A charitable company limited by guarantee)



Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Ruth Strauss Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the consolidated financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare the consolidated financial statements for each financial year. Under that law, the Trustees are preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and applicable law).

Under company law, the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that year. In preparing those financial statements, the

Trustees and directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Opinion

We have audited the financial statements of The Ruth Strauss Foundation (the 'parent company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's and the parent charitable company's affairs as at 31 March 2024 and of group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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 group 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 group and parent company'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 annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the parent company for the purposes of company law) are responsible

for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Capability of the audit in detecting irregularities

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 can detect irregularities, including fraud are set out below.

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Independent Auditor's Report to the Members of The Ruth Strauss Foundation



- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 FRC's website at: 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 company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Armstrong FCA (Senior Statutory Auditor)

For and on behalf of Armstrong & Co, Statutory Auditor
Unit 4A, Printing House Yard, Hackney Road, London E2 7PR
Date: 18 September 2024

Anthony Armstrong

Consolidated Statement of Financial Activities
incorporating an income and expenditure account
for the year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	763,753	113,229	876,982	355,934
Charitable activities	4	1,331,908	-	1,331,908	2,176,428
Other trading activities	5	126,638	-	126,638	34,197
Investments	6	2,750	-	2,750	-
Total income		2,225,049	113,229	2,338,278	2,566,560
Expenditure on:					
Raising funds	8	1,066,470	35,155	1,101,625	1,302,508
Charitable activities	9	1,071,588	23,872	1,095,460	609,754
Total expenditure		2,138,058	59,027	2,197,085	1,912,263
Net movement in funds		86,991	54,202	141,193	654,297
Reconciliation of funds:					
Total funds brought forward		3,239,514	-	3,239,514	2,585,217
Total funds carried forward		3,326,505	54,202	3,380,707	3,239,514

The statement of financial activities incorporates an income and expenditure account.
The accompanying accounting policies and notes form an integral part of these financial statements.

Charity Statement of Financial Activities
incorporating the income and expenditure account
for the year ended 31 March 2024

	Notes			2024	2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income from:					
Donations and legacies	3	871,853	113,229	985,082	1,415,377
Charitable activities	4	1,331,908	-	1,331,908	526,097
Other trading activities	5	-	-	-	349
Investments	6	2,750	-	2,750	-
Total income		2,206,511	113,229	2,319,740	1,941,823
Expenditure on:					
Raising funds	8	1,047,932	35,155	1,083,087	707,542
Charitable activities	9	1,071,588	23,872	1,095,460	579,983
Total expenditure		2,119,520	59,027	2,178,547	1,287,526
Net movement in funds		86,991	54,202	141,193	654,297
Reconciliation of funds:					
Total funds brought forward		3,239,514	-	3,239,514	2,585,217
Total funds carried forward		3,326,505	54,202	3,380,707	3,239,514

The statement of financial activities incorporates an income and expenditure account.
The accompanying accounting policies and notes form an integral part of these financial statements.

Consolidated and Charity Financial Positions
as at 31 March 2024

	Notes	The Group		The Charity	
		2024	2023	2024	2023
		£	£	£	£
Fixed assets					
Investments	11	-	-	1	1
		-	-	1	1
Current assets					
Stocks	12	37,002	12,259	-	-
Debtors	13	253,920	213,152	330,973	234,564
Cash at bank and In hand		3,522,483	3,275,544	3,478,261	3,241,435
		3,813,405	3,500,955	3,809,234	3,475,999
Creditors: falling due within one year	14	432,698	261,441	428,528	236,486
Net current assets/(liabilities)		3,380,707	3,239,514	3,380,706	3,239,513
Net assets		3,380,707	3,239,514	3,380,707	3,239,514
The funds of the charity					
General funds		1,326,505	3,239,514	1,326,505	3,239,514
Designated funds	16	2,000,000	-	2,000,000	-
Unrestricted funds		3,326,505	3,239,514	3,326,505	3,239,514
Restricted funds	22	54,202	-	54,202	-
Total charity funds	18,20	3,380,707	3,239,514	3,380,707	3,239,514

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the FRS 102.

This report was approved by the Board of Trustees and signed on their behalf on 18 September 2024

Phil Glyn-Smith

Phil Glyn-Smith
Treasurer

The notes on pages 30 to 41 form part of these accounts.

Consolidated and Charity Cash Flows
for the year ended 31 March 2024

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	141,193	654,297
Adjustments for:		
Depreciation charges	-	-
Dividends, interest and rents from investments	(2,750)	-
(Increase)/decrease in stocks and work in progress	(24,743)	20,963
(Increase)/decrease in debtors	(40,768)	(86,738)
Increase/(decrease) in creditors	171,257	107,137
Net cash provided by/(used in) operating activities	244,189	695,659
Cash flows from investing activities:		
Dividends, interest and rents from investments	2,750	-
Purchase of property, plant and equipment	-	-
Net cash provided by/(used in) investing activities	2,750	-
Change in cash and cash equivalents in the reporting period	246,939	695,659
Cash and cash equivalents at the beginning of the reporting period	3,275,544	2,579,885
Cash and cash equivalents at the end of the reporting period	3,522,483	3,275,544
	2024	2023
	£	£
Analysis of cash and cash equivalents		
Cash in hand	3,522,483	3,275,544
Total cash and cash equivalents	3,522,483	3,275,544

Group Accounting Policies
for the year ended 31 March 2024

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".
- b) 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 2015) - (Charities SORP FRS 102);
- c) the Companies Act 2006.
- d) the Charities Act 2011.

Group financial statements

These financial statements consolidate the results of the charity and its wholly-owned subsidiary RSFT Limited on a line by line basis.

These consolidated accounts include the trading accounts, assets and liabilities of the group subsidiary company.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

Given the level of reserves and ongoing interest in supporting and developing the charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2024, 2023 and 2022, the trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Fund accounting

Funds held by the charitable company are:

Unrestricted Funds

These are funds that can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Group Accounting Policies **for the year ended 31 March 2024**

Income recognition

Income including donations, gifts and funds raised from fundraising events are recognised where there is entitlement, it is probable that the income will be received and that the amount can be measured reliably.

Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of income can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is recognised when a liability is incurred and is analysed as shown below:

- Costs of raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds;
- Charitable activities include expenditure associated with family support services and research services include both the direct costs and support costs relating to these activities;
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by floor area, staff costs by time spent and other costs by their usage.

Liabilities are classified according to the substance of the contractual arrangement entered into and are stated at their nominal amount.

Deferred income

Income received which is contractually or otherwise not expendable until a future period is deferred to the period in which it meets the criteria for income recognition.

Pensions

The charity operates defined contribution schemes which are administered by outside independent pensions providers. Contributions payable for the year are charged to the Statement of Financial Activities.

Taxation

The company is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available for registered charities.

Group Accounting Policies
for the year ended 31 March 2024

Investments

Investments in subsidiaries are measured at cost less impairment.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors 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.

The trustees do not consider any of these judgements or estimations to have any significant effect on the financial statements.

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charitable group

	Group		Charity	
	2024	2023	2024	2023
2 Net incoming resources				
<i>Net incoming resources are stated after charging:</i>	£	£	£	£
Auditor's fees - audit services	15,400	24,400	14,400	22,400
Auditor's fees - other services	1,800	18,123	1,600	7,800
Trustees' emoluments	-	-	-	-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Donations and legacies	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations	653,767	-	653,767	291,837	-	291,837
Gift Aid	103,486	-	103,486	31,479	-	31,479
Grants received	6,500	113,229	119,729	16,000	16,618	32,618
	<u>763,753</u>	<u>113,229</u>	<u>876,982</u>	<u>339,316</u>	<u>16,618</u>	<u>355,934</u>

4 Charitable activities	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Red for Ruth	576,881	-	576,881	462,167	-	462,167
Rock for Ruth	578,324	-	578,324	1,462,297	-	1,462,297
Other events	176,703	-	176,703	251,965	-	251,964
	<u>1,331,908</u>	<u>-</u>	<u>1,331,908</u>	<u>2,176,429</u>	<u>-</u>	<u>2,176,428</u>

5 Other trading activities	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Merchandise income	-	-	-	349	-	349
RSFT income	126,638	-	126,638	-	-	33,848
	<u>126,638</u>	<u>-</u>	<u>126,638</u>	<u>349</u>	<u>-</u>	<u>34,197</u>

6 Investments	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Bank interest received	2,750	-	2,750	-	-	-
	<u>2,750</u>	<u>-</u>	<u>2,750</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Consolidated Accounts

for the year ended 31 March 2024

7 Expenditure on:	2024			2023		
	Raising funds £	Charitable activities £	Total £	Raising funds £	Charitable activities £	Total £
Staff costs (see note 9)	455,251	396,730	851,981	483,497	304,400	787,898
Direct costs	540,252	487,778	1,028,030	819,011	142,932	961,943
Support costs	106,122	210,952	317,074	-	162,422	162,422
	<u>1,101,625</u>	<u>1,095,460</u>	<u>2,197,085</u>	<u>1,302,508</u>	<u>609,754</u>	<u>1,912,263</u>

8 Analysis of Charitable activities	Staff costs £	Other direct costs £	Support £	2024 Total	2023 Total
				£	£
Research	78,027	224,240	30,099	332,366	298,227
Family support	159,532	80,935	92,334	332,801	142,932
Training programme	159,171	182,603	88,519	430,293	138,824
	<u>396,730</u>	<u>487,778</u>	<u>210,952</u>	<u>1,095,460</u>	<u>579,983</u>

9 Staff costs	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Staff salaries	745,609	671,199	745,609	605,363
Staff social security	46,951	69,383	46,951	69,383
Staff pensions	59,421	47,314	59,421	47,314
	<u>851,981</u>	<u>787,896</u>	<u>851,981</u>	<u>722,060</u>

The charity considers its key management personnel to be the trustees and the executive director. The total employment benefits of the executive directors is detailed below.

No remuneration was paid to any trustee or their associates for services as a trustee during the year ended 31 March 2024 nor to 31 March 2023.

Key management personnel	£	£
Average number of executive directors in year	1.0	1.1
Staff salaries	87,250	121,835
Staff social security	10,785	13,400
Staff pensions	6,180	7,833
	<u>104,215</u>	<u>143,068</u>

Employees paid in excess of £60,000 during the current year and previous year:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
the year was:	<u>18</u>	<u>15</u>	<u>18</u>	<u>15</u>

10 Investments

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Market Value				
As at 1 April 2023	-	-	1	1
As at 31 March 2024	-	-	1	1

Subsidiary undertakings Investments in subsidiary are held at cost.

RSFT Limited The Ruth Strauss Foundation holds 100% of the share capital (£1 issued) in RSFT Limited, company number 13446445, which was incorporated in England and Wales on 9 June 2021. The company began trading during 2021/22.

11 Investments in subsidiary: Charity

The results of RSFT Limited are shown below:

At 31 March 2024, the aggregate share capital and reserves of RSFT Limited amounted to a surplus of £1 (2023: surplus £1) and an operating surplus before tax and distributions to the parent company for the year of £108,100 (2023: £874,214).

RSFT Limited is wholly owned by the Charity and sells merchandise both online and at events. It has been valued at cost in the accounts of the charity.

		2024	2023
		£	£
Balance sheet at 31			
March:			
	Tangible fixed assets	-	-
	Current assets	81,224	142,418
		<u>81,224</u>	<u>142,418</u>
	Current liabilities: due within one year	(81,223)	(142,417)
		<u>1</u>	<u>1</u>
	Represented by:		
	Share capital	1	1
		<u>1</u>	<u>1</u>
Profit and loss account	Turnover	126,638	1,496,145
	Cost of sales	(16,857)	(535,301)
	Gross profit	<u>109,781</u>	<u>960,844</u>
	Administration expenses	(1,681)	(86,630)
	Net profit/(loss) for year	<u>108,100</u>	<u>874,214</u>
	Gift aid payment to parent company	(108,100)	(874,214)
	Retained profit/(loss) brought forward	-	-
	Retained profit/(loss) carried forward	<u>-</u>	<u>-</u>

12 Stocks	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Goods for resale	37,002	12,259	-	-
	<u>37,002</u>	<u>12,259</u>	<u>-</u>	<u>-</u>

13 Debtors: amounts falling due within one year	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	9,470	96,050	9,470	-
Accrued income	35,104	-	35,104	-
Intercompany account - RSFT Limited	-	-	77,053	117,462
Prepayments	208,721	117,102	208,721	117,102
Staff loans	625	-	625	-
	<u>253,920</u>	<u>213,152</u>	<u>330,973</u>	<u>234,564</u>

14 Creditors: amounts falling due within one year	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	149,680	122,514	146,710	122,514
Grant creditors	186,683	-	186,683	-
Credit card	-	152	-	152
VAT liability	780	18,505	780	-
Payroll taxes	22,962	19,505	22,962	19,505
Pension funds	4,644	4,610	4,644	4,610
Net wages	712	-	712	-
Accruals	60,232	80,255	59,032	73,805
Deferred income	7,005	15,900	7,005	15,900
	<u>432,698</u>	<u>261,441</u>	<u>428,528</u>	<u>236,486</u>

15 Deferred income reconciliation	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Balance as at 1 April 2023	15,900	92,000	15,900	92,000
Amount released to income earned from charitable activities	(15,900)	(92,000)	(15,900)	(92,000)
Amount deferred in year	7,005	15,900	7,005	15,900
Balance as at 31 March 2024	<u>7,005</u>	<u>15,900</u>	<u>7,005</u>	<u>15,900</u>

Deferred income relates to participation fees received in advance to attend a Microsoft Miles walk event to be held in June 2024. In the prior period, deferred income related to money received in advance of a golf

16 Designated funds: Group	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
		£	£	£	£
Mission services fund	-	-	-	1,600,000	1,600,000
Strategic development fund	-	-	-	400,000	400,000
	-	-	-	2,000,000	2,000,000

17 Designated funds: Charity	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
		£	£	£	£
Mission services fund	-	-	-	1,600,000	1,600,000
Strategic development fund	-	-	-	400,000	400,000
	-	-	-	2,000,000	2,000,000

Mission services fund To support family support, the training and future school programmes.

Strategic development fund To support expansion with Mission Services over the next 3-4 years.

18 The funds of the group: current year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	-	113,229	(59,027)	-	54,202
<i>Total restricted funds</i>	-	113,229	(59,027)	-	54,202
<u>Unrestricted funds</u>					
Designated funds	-	-	-	2,000,000	2,000,000
General funds	3,239,514	2,225,049	(2,138,058)	(2,000,000)	1,326,505
<i>Total unrestricted funds</i>	3,239,514	2,225,049	(2,138,058)	-	3,326,505
	3,239,514	2,338,278	(2,197,085)	-	3,380,707

19 The funds of the group: prior year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	9,650	16,618	(26,268)	-	-
<i>Total restricted funds</i>	9,650	16,618	(26,268)	-	-
<u>Unrestricted funds</u>					
General funds	2,575,567	2,549,942	(1,885,995)	-	3,239,514
<i>Total unrestricted funds</i>	2,575,567	2,549,942	(1,885,995)	-	3,239,514
	2,585,217	2,566,560	(1,912,263)	-	3,239,514

20 The funds of the charity: current year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<i><u>Restricted funds</u></i>					
Restricted income funds	-	113,229	(59,027)	-	54,202
<i>Total restricted funds</i>	-	113,229	(59,027)	-	54,202
<i><u>Unrestricted funds</u></i>					
Designated funds	-	-	-	2,000,000	2,000,000
General funds	3,239,514	2,206,511	(2,119,520)	(2,000,000)	1,326,505
<i>Total unrestricted funds</i>	3,239,514	2,206,511	(2,119,520)	-	3,326,505
	3,239,514	2,319,740	(2,178,547)	-	3,380,707

21 The funds of the charity: prior year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<i><u>Restricted funds</u></i>					
Restricted income funds	9,650	16,618	(26,268)	-	-
<i>Total restricted funds</i>	9,650	16,618	(26,268)	-	-
<i><u>Unrestricted funds</u></i>					
General funds	2,575,567	2,549,942	(1,885,995)	-	3,239,514
<i>Total unrestricted funds</i>	2,575,567	2,549,942	(1,885,995)	-	3,239,514
	2,585,217	2,566,560	(1,912,263)	-	3,239,514

22 Restricted funds: group and charity - current year	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
Abbvie Fund	-	2,540	1,272	-	1,268
All Aboard/Oak Foundation	-	11,000	11,000	-	-
Oak Foundation	-	35,000	35,000	-	-
The Big Give	-	52,589	155	-	52,434
The Hospital Saturday Fund	-	2,000	2,000	-	-
TKMaxx	-	500	-	-	500
Warwick Trust	-	9,600	9,600	-	-
	-	113,229	59,027	-	54,202

23 Restricted funds: group and charity - prior year	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
Training programme	9,650	-	9,650	-	-
	<u>9,650</u>	<u>-</u>	<u>9,650</u>	<u>-</u>	<u>-</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Fund name	Purpose of restricted funds
Abbie Fund	To assist with providing emotional support for families preparing for the death of a parent.
All Aboard/Oak Foundation	To support with the production of The Little C Cards, supportive tools for families when preparing for a death of a parent.
Oak Foundation	To support community fundraising.
The Hospital Saturday Fund	To support the Healthcare training programme.
TKMaxx	To provide extra financial support with the purchase of The Little C flash cards.
Training programme	To support the Healthcare training programme.
Warwick Trust	To support the Healthcare training programme.

24 Transfers between funds - current year	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
General to designated	(2,000,000)	2,000,000	-	-	-
	<u>(2,000,000)</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

25 Net assets attributable to funds: group - current year	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	1,813,405	2,000,000	-	3,813,405
Current liabilities	(432,698)	-	-	(432,698)
Net assets represented by funds	<u>1,380,707</u>	<u>2,000,000</u>	<u>-</u>	<u>3,380,707</u>

26 Net assets attributable to funds: charity - current year	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	1,755,032	2,000,000	54,202	3,809,234
Current liabilities	(428,528)	-	-	(428,528)
Net assets represented by funds	<u>1,326,505</u>	<u>2,000,000</u>	<u>54,202</u>	<u>3,380,707</u>

27 Net assets attributable to funds: group - prior year	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Current assets	3,500,955	-	-	3,500,955
Current liabilities	(261,441)	-	-	(261,441)
Net assets represented by funds	<u>3,239,514</u>	<u>-</u>	<u>-</u>	<u>3,239,514</u>

28 Net assets attributable to funds: charity - prior year	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1	-	-	1
Current assets	3,475,999	-	-	3,475,999
Current liabilities	(236,486)	-	-	(236,486)
Net assets represented by funds	<u>3,239,514</u>	<u>-</u>	<u>-</u>	<u>3,239,514</u>

29 Taxation

The holding company is a registered charity and does not trade or undertake non-charitable activities and therefore is exempt from tax under UK taxation law.

RSFT Limited is a trading company and is taxed on its profits at the prevailing small companies rate. Where funds allow RSFT Limited donates its profits to Ruth Strauss Foundation.

30 Pension commitments

The charitable company contributes to employee defined contribution (DC) stakeholder pension schemes. The assets of the schemes are held separately from those of the charity in independently administered

31 Post balance sheet events

There were no significant post balance sheet events.

32 Contingent liabilities

The group had no material contingent liabilities at 31 March 2024 nor at 31 March 2023.

33 Related parties transactions

The following transactions took place between the charity and its subsidiary RSFT Limited:

	2024	2023
	£	£
Service recharge	-	-
Employee cost recharge	-	65,836
Gift aid payment	108,100	874,214

At the balance sheet date, £77,053 was owed to the charity (2023: £117,462).

All of the above balances and transactions have been eliminated on consolidation.

During the year 4 trustees (2023: 2 trustees) donated prizes for the auction at various events which resulted in £25,500 (2023: £7,350) income. One trustee (2023: 0 trustee) contributed to the fundraising by winning prizes to the sum of £25,000 (2023: £0). There were no conditions attached to these donations.

Cash donations of £500 (2023: £2,550) were given by 2 trustees (2023: 2 trustees).

There were no further related party transactions in the current or prior year.

34 Holding company status

The holding company is limited by guarantee and has no share capital. The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each.

THE RUTH STRAUSS FOUNDATION

England & Wales - Charity number 1183221

Accounts



RUTH STRAUSS
FOUNDATION



The Ruth Strauss Foundation

A charitable company limited by guarantee.

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
31 March 2023

The Trustees

are appointed in accordance with the Terms and Conditions contained in the Charity's Memorandum and Articles of Association.

Trustees who served during the year and up to the date of this report are:

Sir Andrew Strauss

Dr Sandra Strauss

Rachel Patton

Angus Fraser MBE

Denise Fraser

Phil Glyn-Smith

Terry Grote OBE

Mike Altendorf

James Niblett

Stuart Hale (appointed 15 March 2023)

James Hytner (appointed 17 May 2023)

Company Secretary

Denise Fraser

Chair

Terry Grote OBE

CEO

Ines Thiru

Advisors to the Ruth Strauss Foundation (RSF)

Family Support Advisory Group:

Dr Hilary Plant

Jenni Thomas OBE

Dr Sandra Strauss

Rachel Patton

Professor Emma Ream

Fundraising Advisory Group:

Chris St George

Jim Hytner

Angus Fraser MBE

Mark Davies

Finance Advisory Group:

Ian Lovett

James Niblett

Phil Glyn-Smith

Ian Courts

Governance, Tech and Legal Advisory Group:

Matthew Hartley
Ian Lovett
Mike Altendorf
Chris Walsh
Kate Parkinson
Stuart Hale

Scientific Advisory Group:

Dr Martin Forster
Professor Sanjay Popat
Professor Andrew Nicholson
Dr Sandra Strauss
Victoria Anderson
Peter Barton

Charity Company Details

Registered Office

Unit F Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Auditor

RSM UK Audit LLP
Chartered Accountants
25 Farringdon Street
London
EC4A 4AB

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Company Number & Charity Registration Number

11882736 - 1183221

Website

<https://ruthstraussfoundation.com>

FOREWORD FROM THE FOUNDER –

SIR ANDREW STRAUSS

In December 2018, when Ruth's treatment had stopped working and we knew she had very limited time, we sat down and had a discussion about what good could come out of the awful ordeal we were faced with. On an A4 piece of paper Ruth wrote down her vision for the creation of a charitable foundation. This remains to this day as the blueprint for our charity: helping families open up about grief and consciously prepare for the death of a parent; and raising awareness into non-smoking lung cancers advocating for more focus and investment including funding research which improves patient outcomes.

We are continually inspired by the support and new connections to those who are living with a terminal diagnosis themselves and those with lived experiences. Jenny Abbott, Gini Harrison, Cameron Miller, Debra Montague, Nicola Owen, Jennifer Pope, Angela Terry, Sam and Matt Walton – to name but a few. We are grateful for their passion and commitment to help us make a meaningful difference for families and patients across the UK. It's through the collective capacity of these inspirational people, our dedicated team, our supporters, our partners, our communities, our advisors, and our ambassadors, that we are creating positive change in fighting the lung cancers you don't hear about and supporting the suffering you don't see.

We are in the second year of our three-year strategy: Ruth's Legacy, and our commitment to deliver our mission grows with each family we touch.

With your help we have set up our Family Support Service and we are building on its success; we have launched a Training Programme for healthcare professionals to enable them to confidently support parents who receive that heart-breaking terminal cancer diagnosis; and we continue to advocate for more awareness and research into non-smoking lung cancers, building strength through collaborations. All this, just four years since the Charity's inception.

We have set our ambitions high and are committed to achieving Ruth's vision - only possible with your continued support, and the trust of those whose paths we cross. There is a long way to go, with so many people to reach and lessons to learn as we progress our mission. So, whether you are on this journey with us already, or are considering joining us – thank you for your consideration and your generosity of time, funds, and encouragement.

The boys and I will forever be grateful and humbled by the overwhelming support that has enabled us to build Ruth's Legacy.

Sir Andrew Strauss

Founder, Ruth Strauss Foundation



CHAIRMAN'S REVIEW OF THE YEAR – TERRY GROTE, OBE

The last 12 months has been another transformative year in the life of the Ruth Strauss Foundation.

A key focus has been on building our supporter base and developing sustainable fundraising income streams, in addition to developing our infrastructure. All crucial for the efficient and effective delivery of our mission. We have allowed time to develop and establish our impactful programmes and have been evaluating their effectiveness. This has included investment in research, pilot programmes and evaluation processes to ensure our initiatives align with our mission and produce meaningful outcomes. I am delighted with the results of the independent evaluation of our Training Programme for health and care professionals and look forward to seeing the programme roll out in the coming years, allowing us to build the skills and confidence of those we train working within the NHS and other care settings. In addition, I am very pleased that the Board has made the decision to support the launch of RSF Research Grants Programme in 2023, that will focus on improving the care and experiences of those diagnosed with non-smoking lung cancer.

We continue to foster positive relationships with stakeholders, including donors, beneficiaries, and our community of partnerships, building trust in RSF. Our annual Friends Event brings our supporters together to acknowledge support and share our progress. This has resulted in more partnership opportunities, and stronger ties to RSF.

In July we were hosted by the Royal Household at Windsor Castle. By gracious permission of Her Majesty The Queen, the Royal Household Cricket Club welcomed The Ruth Strauss Foundation to Frogmore as part of the celebrations for Her Majesty's Platinum Jubilee. It was a great honour for the Foundation to have been recognised and enjoy; a great day that was had by all.

I would like to thank our very special and transformational partners: ECB, MCC, Sky Sport Cricket and Two Circles. Their commitment and ongoing support has been instrumental for the Foundation, alongside that of all other supporters of the cause.

As we approach a new year and with our foundations in a good place, we are all excited to accelerate our Mission Delivery Programme to reach more families, healthcare professionals and patients. I have no doubt that with the unrivalled performance from 'Team Red' - our committed, passionate and talented executive; the continued support of our Board of Trustees; and the specialist advice from the members of our dedicated Advisory Groups that we will be reporting strong results next year.

Finally, during the year we were also delighted to promote our former Head of Marcomms to become our CEO. Ines Thiru was a very close friend of Ruth's and epitomises the culture and passion that the Foundation strives to achieve.

We look forward to your continued trust and support.

Terry Grote OBE Chairman, Ruth Strauss Foundation



INTRODUCTION

The Trustees present their report together with the consolidated financial statements of the Group and Charity for the year ended 31 March 2023. The Charity was incorporated as a company limited by guarantee on 14 March 2019 and registered as a charity on 1 May 2019.

The consolidated financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees are also Directors of the Company for the purposes of company law. The Board of Trustees has sub committees, referred to as Advisory Groups, who advise the executive team on recommendations to the Board. The Board aims to meet once per quarter in face-to-face meetings and by conference call when required or circumstances dictate, subject to requirements.

The principal office of the charity is Unit F Whiteacres, Cambridge Road, Whetstone, Leicestershire LE8 6ZG.

Recruitment and Selection of Trustees Procedure

The Board will regularly assess its composition and identify the skills, expertise and diversity needed to enhance its effectiveness.

Should a vacancy on the Board of Trustees arise, the Board will advertise the position and consider individuals who may have been identified as potential candidates via contacts.

Candidates selected will be interviewed by the Chairman and the Founder to ensure best candidate selection. When selected, a candidate will then be proposed to the Board for co-opting or appointment.

Trustee Induction and Training

The Foundation's Trustees are all familiar with the practical work of the Charity and their responsibilities as Trustees. The RSF CEO meets with the Trustees every two to three months to update the Board against our strategic priorities and present the financial report.

From September 2023, all Trustees will have Safeguarding Training annually by an external safeguarding consultant.

A Trustee's Governance Manual (i.e. policy handbook) is being created with the support of charity lawyers BDB Pitmans. This will include an overview of the Foundation's Purpose, Values, Vision, Mission Statement and Governance Framework (Policies). A training session will follow to review the Charity's key legal governance requirements and considerations.

Committees

For the avoidance of doubt, an Advisory Group is a committee for the purposes of the articles of association of the Foundation.

There are currently five committees, referred to as Advisory Groups, with respective terms of reference in place which comply with the Articles. Deliberations of any Advisory Group are reported regularly to the Trustees. Advisory Groups meet bi-monthly. Responsibilities include:

- Liaise with the RSF Executive team to ensure that all activity being proposed reflects RSF's values and is in line with the RSF's strategic direction;
- Support the Executive's strategic priorities and help the Executive identify new opportunities and areas where RSF could make an impact;
- Support the Executive with the development of the RSF's strategy in order to achieve its objectives;
- Ensure the RSF complies with any applicable charity laws and regulations; and
- Ensure that the RSF does not conduct any activity which could bring the RSF into disrepute.

RSF's five Advisory Groups are:

- Finance Advisory Group
- Fundraising Advisory Group
- Family Support Advisory Group
- Scientific Advisory Group
- Governance, Tech and Legal Advisory Group

Key Management Personnel

The Board of Trustees is responsible for the overall direction and financial affairs of the Charitable Company. The Foundation's affairs are conducted on a day-to-day basis by the RSF CEO and the Executive Team.

The setting of all pay and remuneration for key managerial personnel is carried out by the Chairman and Founder, in consultation with the CEO, to deliver the RSF Strategy and Mission. Annual inflationary increases for all employed personnel are advised by the Finance Advisory Group.

Public Benefit Statement

The Trustees have considered the Charity Commission published guidance and consider that the Charity operates for the public benefit.

RUTH'S LEGACY: OUR MISSION

We have a dual mission laid out in our organisational strategy "Ruth's Legacy":

To ensure that every family with a child facing the death of a parent is offered the professional emotional support they need to prepare for the future,

To facilitate collaboration and influence research in the fight against non-smoking lung cancers, so that together we find the causes sooner and improve outcomes.

We meet our Mission through five strategic priorities:

- **Be the trusted destination for family pre-bereavement support.** We are developing the first UK-wide specialist helpline and online service to offer pre-bereavement support for families.
- **Support the system to support families.** Our Training Programme will help nurses feel more confident in supporting families when a parent receives a terminal diagnosis.
- **Help society understand the importance of preparing for grief.** We are raising awareness of the importance of pre-bereavement support so that families can 'do death well'.
- **Connect the field.** Connecting organisations, researchers, academics, clinicians and practitioners, so that together we can enhance our understanding of non-smoking lung cancers.
- **Influence more focus and investment.** Through collaboration, we aim to drive increased investment and focus into non-smoking lung cancer, to achieve better patient treatment and improved outcomes.

Our three core principles to help us deliver our mission on solid foundations are:

- Sustainable, Scalable Delivery
- Robust Infrastructure
- Our Values

A YEAR OF GROWTH AND IMPACT

Family Support Service trusted destination for pre-bereavement support

the

Between April 2022 and March 2023, the Charity focused on enhancing its Family Support Service which supports families where a parent has cancer that cannot be cured. The service supports:

- Parents or primary caregivers who have any type of cancer that cannot be cured,
- The partner, co-parent or primary caregiver who does not have cancer,
- Parents or primary caregivers whose children are under the age of 21 years old or 25 years old if the child has special educational needs,
- And parent(s) who live in the UK and are in the UK at the time of receiving support.

The service provides one-to-one appointments to parents or primary caregivers (referred to as parents in this report). The rationale for focusing on the parents is that the parents are best placed to support their own children. In addition, this can help create a continued bond with the parent who dies, as well as with the surviving family members. By guiding parents on how to communicate with their children openly and honestly about their incurable cancer diagnosis, the child will be better prepared, and more resilient, to navigating the period between anticipatory grief and bereavement.

The service strives to offer high-quality, professional and tailored one-to-one support for parents. To maintain these standards, we:

- Recruited a **Clinical Lead** with a counselling background in 2022, to provide clinical leadership and governance within the service. In addition, we introduced short-term transitional support, supporting parents from the period of pre-bereavement / incurable diagnosis until after bereavement occurs. This allows our Practitioners to continue to support families in the period immediately after death, when many organisations will not offer support yet, avoiding further distress for our beneficiaries. During this 12 month period, a total of 81 parent(s) received one-to-one support to prepare themselves and their child for parental bereavement.
- Currently we have taken the decision not to establish a helpline, as we have found the model of tailored one-to-one support for parents works well as it is responsive and meets the needs of parents.
- We further invested in the service and staff with the introduction of **Clinical Supervision** for our Practitioners, which started in March 2022 and continues to date.

- Introduced set clinical hours to allow for better planning as well as stability for Practitioners. Although the Practitioners team was reduced from three to two Practitioners, we were able to continue the service and maintain our standards with more available appointments despite a reduced team, as well as guaranteed hours of work for the Practitioners. The service was able to meet demands across this reporting period.
- The appointment of a full-time **Programme Coordinator** role has provided administrative support across the Family Support Service and the Healthcare Professional Training Programme. In addition, this post manages all mission related enquiries, streamlining and safeguarding our beneficiaries' support journey and removing the burden of unnecessary admin from the Practitioners.

To grow and develop our service offerings, two new initiatives were designed, led and facilitated by one of our Practitioners (Psychotherapist):

- Peer Support Groups for Teenagers
- Peer Support Groups for Partners of Patients

The pilot **Support Group for Teenagers** ran in October and December of 2022. Teenagers whose parents have received one-to-one support from RSF, and where the teenager has been informed by their parents of their prognosis, were invited to join the group. The first group met for four weeks, with four teenagers aged 13 to 15 years old. With four weeks being felt to be too short by the teenagers surveyed in the first group, the second group, which started in December of 2022, had three teenagers over a total of six weeks. The groups were held virtually (Zoom) and were facilitated by our Practitioner (Psychotherapist). Based on the feedback, the teenagers felt the groups to be very valuable.

The second initiative was the piloting of two **Support Groups for Parents** whose partner has cancer that cannot be cured. The first group met for eight weeks and the second for six weeks. The parents reported finding the groups very beneficial in that they met other parents and partners in the same circumstances and found this to help them not feel alone and isolated in their situation. These groups were held virtually (Zoom) once again. Both groups were successful initiatives. Having a therapeutic facilitator was key to their success.

The direct one-to-one support along with the peer support groups for teenagers and parents allowed the Charity to meet its objective of ensuring that families with a child facing the death of a parent are offered the professional emotional support they need to prepare for the future. The service ensures parents can prepare themselves and their child(ren) for the parent's death. Through our services, we are also raising awareness among health and care professionals and society of the importance of pre-bereavement support and the need to prepare children for parental death.

Plans for the future

To continue to build on the success and scale of the Family Support Service and Peer Support Groups, we will grow our mission delivery staff with the recruitment of a full-time **Service Lead**, who will report to our Head of Mission Services. The role will focus on the overall delivery of pre-bereavement support (i.e. RSF Family Support Service) across the Charity, ensuring programme quality. To ensure the service is responsive and supportive of the unique needs and circumstances of our beneficiaries, we will explore ways in which we can gather feedback from those whom we have supported in order to learn from their experiences of our services and inform future service development.

We intend to further promote the service and aim to support over 150 parents through our one-to-one appointments in 2023-24.

Resources

In 2022-23 we furthered our mission and objectives by developing two resources: a workbook titled **This is About Me and You** and **Little C Club x RSF** flashcards.

The workbook has been specially written to help communicate difficult information to children when a parent or primary carer is terminally ill. The book uses simple language that children can understand and encourages children to voice thoughts and fears. This activity book was written by Jenni Thomas OBE and Lynda Weiss for the Ruth Strauss Foundation.

The Little C Club x RSF flashcards were developed in partnership with the Little C Club, which was founded by mums Jennifer Pope and Nicola Owen. Both mums were diagnosed with secondary breast cancer. A teacher and nurse respectively, they wanted to find ways to support other parents in communicating with their children about a parent's cancer diagnosis and the many things this entails. We worked with them through 2021 and 2022 to design and launch a set of flashcards focused on our mission, to help communicate with children about a poor prognosis, death and dying. Jennifer sadly died in April 2022 and Nicola in June 2023. We feel privileged to have met these incredible women and have had the opportunity to work with them. We will continue to work with both of their families to continue their legacy.

Both sets of resources have been available on the Ruth Strauss Foundation website since August 2022, free of charge. By 31st March 2023 a total of 1,917 resources were ordered and shipped to parents and health, social care and education professionals:

- **Little C Club x RSF Flashcards: 943 ordered**
- **This is About Me and You: 974 ordered**

These resources will continue to be offered to parents and professionals into the coming year.

Training Programme for Healthcare Professionals Supporting the system to support families

In 2021, we completed the pilot of our healthcare professional (HCP) training programme called '**No Conversation Too Tough**' for cancer and palliative professionals. A total of three training days were held during which we trained 36 HCPs working in cancer and palliative care. This supports the Foundation's wider mission to *support the system to support families*. Research shows that there is a gap in the provision of pre-bereavement support for families, and HCPs can play a crucial role in supporting and guiding patients with dependent children when a parent's cancer is incurable.

The training programme has been designed to equip health care professionals with the skills, knowledge, and enhanced confidence to assess the readiness of their patients to tackle those tough conversations, to manage those conversations sensitively and signpost to further support where necessary.

The pilot programme has been evaluated independently by the University of Surrey with findings demonstrating how effectively the training addresses current gaps in pre-bereavement support for parents and their children. The Charity received the report in July 2022. A total of 35 of the 36 delegates who were trained consented to take part in the evaluation. The evaluation found that:

- The training enhanced the nurses' **knowledge, skills** and **confidence** in holding conversations with patients who are terminally ill, about the needs of their dependent children.
- Following the training, delegates were **more knowledgeable** about: **problems faced** by patients with dependent children; the **best time** for patients to receive support; **how children's needs** for information and support vary with age; and how **children can be affected** by losing a parent through cancer that can't be cured.
- Delegates were **more confident** that they **knew of** pertinent and high-quality information and resources that would help a patient to support their children.
- The delegate's **confidence** to start and maintain conversations **improved significantly** through attending the course, as did the ability to manage one's own emotions.
- There was strong evidence that all the taught and interactive elements of the programme contributed to positive outcomes and were highly suitable to the aims of the training.
- Satisfaction with the content and its relevance were exceptionally high, and the interactive approaches used provided an opportunity to learn from others on the course and were appreciated across all training groups.
- There was evidence too of delegates having new confidence to instigate conversations with a patient about their dependent children, and the professional felt a positive emotional satisfaction from the experience.

Here is a quote from a Breast Cancer Clinical Nurse Specialist who attended one of the pilot training days and has since applied to one of the Foundation's facilitators for the training programme:

"Being on the Ruth Strauss Foundation training programme has really enhanced my practice. I feel more confident to broach the conversation about children that it's very sensitive, it's hugely emotive, and it's often a subject that actually we want to brush under the carpet because it's a bit painful. But being on the Ruth Strauss Foundation training programme gave me the skills and the confidence to reinforce what we do in practice, to make that really help us as clinical specialists".

We also received clear direction that the courses should continue to be facilitated by two professionals and that in-person training days were felt to be more effective than online. We used the findings of the evaluation and the feedback from those delivering the training to restructure the content over 2022 to ensure we could fit all the required elements into a one day face-to-face training day, with an e-learning module. The e-learning content allows the theory and knowledge aspects of the training to be completed ahead of attending a training day. We worked with FrontLine Communication to develop and host the e-learning modules. We delivered the new training format in March 2023 and held two further training days, training a total of 63 professionals.

We successfully applied to the Health Foundation to run Schwartz Rounds. This will support us in hosting a community of practice, which will allow us to keep the learning alive with all those we have trained.

Plans for the future

To recruit a team of facilitators with a background in cancer or palliative care or children's bereavement. We will train and induct them, rolling out the training programme over 2023-24 with the aim of training 400 HCPs. We will also train our staff and facilitators in the Schwartz Round approach through 2023-24. We will consider if in the following year 2024-25 we could host a conference to bring together those we have trained to offer continued support. We will explore how we could support the school community, children and young people through the school community when a parent has incurable cancer.

NON-SMOKING LUNG CANCERS

Connect the Field | Influence more focus and investment

The Charity continued its aims and objectives across its work in non-smoking lung cancers. Some key Non-Smoking Lung Cancer (NSLC) mission milestones for the Charity:

- Adding to the skills and expertise of its Scientific Advisory Group with the addition of two Lung Cancer Clinical Nurse Specialists, Peter Barton from Manchester University NHS Foundation Trust and Victoria Anderson from Newcastle NHS Foundation Trust.

- The Board of Trustees in 2022-23 requested that a Grants Programme be established to fund research into non-smoking lung cancers. The Research Grants Programme in its first year will have a wide remit but will not fund drug development.
- Following the Charity's funding of £326k in 2019 towards the Tracking Evolution Through Cancer Therapy – TRACERx research study, with positive findings published in September 2022 on the links between air pollution and never-smokers. The research looked specifically at a type of mutation in the epidermal growth factor receptor (EGFR). EGFR is a protein that instructs the growth and division of cells. EGFR + lung cancers occur in those who have never smoked. The research found a link between air pollution and the development of EGFR + lung cancers. This is vital research in the field of non-smoking lung cancer.
- We ran a lung cancer awareness campaign during Lung Cancer Awareness Month which included the development of an information and educational campaign pack that was made freely available to GPs and Primary Care Professionals. The pack was circulated to a total of 96 organisations, including all Cancer Alliances, all Integrated Care Boards, Macmillan Cancer Support, the Primary Care Respiratory Society, the Royal Chartered Society of Physiotherapists and the Royal Pharmaceutical Society. The campaign used the images and materials from the highly successful 2021 See Through the Symptoms Campaign developed with EGFR +UK and ALK +UK charities. The flyers were downloaded 78 times, the presentation pack was downloaded 66 times and the press release 45 times.
- The Charity was honoured to be invited to be part of the Lung Cancer Nursing UK conference in May 2022. RSF had three key speaking spots over the two-day conference: RSF Founder Sir Andrew Strauss, NSLC patient and RSF ambassador Cameron Miller and RSF Scientific Advisory Group Chair Dr Martin Forster. Their support and presence resulted in great awareness of the Charity and resulted in excellent engagement at the Charity stand.
- RSF was one of the sponsors of the Cancer Research UK Centre of Excellence bi-annual lung cancer conference in September 2022. As well as sponsoring the event, we had a dedicated slot in the main plenary. The slot was chaired by Dr Martin Forster and included Cameron Miller and Dr Virginia Harrison who both talked about the important role of patients in clinical research. RSF also hosted a conference stand which received a good number of visits.
- We worked in partnership with the British Thoracic Oncology Group to develop their first-ever study day on non-smoking lung cancers called 'an essential update'. A total of 93 people attended, with the two largest professional groups being consultants followed by clinical nurse specialists. A quote from a delegate: *"Excellent day with great input from the multidisciplinary team"*.
- Through our attendance at events and meetings we have raised awareness of RSF to at least 1,500 professionals who work with those with non-smoking lung cancer.
- All of these activities have provided educational opportunities for professionals in the field, driving collaboration. Furthermore, we have raised awareness and focus on the needs of those diagnosed with non-smoking lung cancer.

Plans for the future

- We aim to launch our Research Grants Programme in 2023-24 and award funding of £150k.
- Review and possibly relaunch the See Through the Symptoms Campaign for Lung Cancer Awareness Month in 2023, working once again with ALK Positive UK and EGFR Positive UK.
- Look to run focus groups with people living with non-smoking lung cancer to better understand their support needs.
- Continue to attend conferences and raise awareness of the Charity's work around non-smoking lung cancer.

FUNDRAISING

Sustainable, Scalable Delivery

In 2022/2023, the total fundraised income for the Ruth Strauss Foundation was £2,532,363. The Foundation is registered with the independent Fundraising Regulator in England, Wales and Northern Ireland. We have not received any complaints from supporters that have not been able to be resolved by the Executive Team.

The majority of this income was generated through the hugely successful inaugural #RockforRuth event featuring Ed Sheeran which raised a tremendous £1,462,297. This was held at Wormsley Cricket Club where we were joined by philanthropists, supporters and celebrities including Michael McIntyre and Ed Sheeran. The auction included an exceptional lot bid of £650,000. The event was attended by over 300 guests, enabling the charity to showcase our mission work to some key influencers as well as fundraise.

#RedforRuth, our annual flagship fund and awareness raising event, was not as large an income generator as in the previous year which enjoyed a post-pandemic enthusiasm for live events. The event was also hindered by the Test match being shorter due to rain and the run of play. However, it continued to build the charity's presence through the exposure on Sky Sports. We received 36 new mission related enquiries following the event. We nearly doubled our engagement on Instagram, one of the social media channels that RSF is intensifying its focus on to widen our exposure for both fundraising and mission messaging.

We tested new fundraising platforms and methods to help grow our income. We used 'tap to give' technology to enable donations via card instead of cash and trialled our 'digital shirt' campaign, raising further funds through social media.

We continued to build on our events programme, with a dinner at Lord's famous Long Room and a day of golf with Sir Andrew and other guests. These events are an annual fixture, generating sustainable year-on-year income.

We further developed relationships within corporates and received considerable value-in-kind support. We were supported by 66 corporate partner volunteers during our flagship #RedforRuth fundraiser, which was more than double the number in the previous year. This put us in a strong position to build year-on-year partnerships commitment and opened up fundraising opportunities.

We received £32,618 in support from charitable Trusts and Foundations, with the majority being restricted to our mission work. These included a grant from the Saracens Sport Foundation (via Wintrust) to pilot the RSF Training Programme for cancer and palliative care nurses, and later grants to support the post of a Clinical Lead, Family Support Services.

We grew our supporter base by over 2,000 new contacts and are extremely grateful to the many existing and new supporters, ambassadors and companies that supported the Foundation during the year.

Plans for the future

The activities in 2022/23 have put us in good stead for our forthcoming year, with the #RedforRuth Test to occur during an Ashes year attracting a wider audience and greater publicity. We will repeat profitable events such as #RockforRuth, the Long Room Dinner and our annual Golf Day both to consolidate our events calendar and to continue engaging with our most committed supporters.

With the variability of income from events being susceptible to circumstances beyond our control (e.g. weather), our focus will be on diversifying our income by developing income streams such as individual giving, legacy giving, and improving retention and repeat giving. Our reserves will support the potential shortfalls of event performance in the current volatile fundraising climate.

FINANCIAL POSITION

During the year, RSF raised £2,532,363 in donations, a 16% increase year on year. As with the previous year, these donations can be partially attributed to the #RedforRuth event in August but also to the very successful, inaugural #RockforRuth event held in June.

We also benefit from a small income stream from the sale of merchandise, predominantly bucket hats and caps, at Red for Ruth. Sales raised £34,197 (2022: £38,818).

Expenditure year-on-year significantly increased, reflecting more focus and investment into Mission Services.

Mission Services spend increased to 24% of total income raised (2022: 22%), with the Family Support Service and HCP Training Programme development predominantly driving this increase. Costs of raising funds increased by 190% year-on-year, to £1,302,508, reflecting an increase in staff numbers and the production of the Rock for Ruth event which delivered a 65% return on investment.

Reserves

The Trustees place great importance on the long-term sustainability of the Charity by closely monitoring costs through clear authorised budgetary processes and retention of key staff in a volatile, candidate driven market.

We have now established the foundations of our mission services and have built the reserves needed to support their scaling and development, without the risk of fundraising shortages in a turbulent fundraising/economic climate. In addition, the reserves allow us (breathing space) to focus on building sustainable fundraising income streams.

We account for 3 types of reserves:

- **Restricted reserves** – funds which have restriction placed on them by the donor. All restricted funds received to date have been fully utilised.
- **Designated reserve** – to protect against any short-term financial threat, such as unexpected shortfall in income, inflation or surges in overheads. With increasing levels of development in our Mission Services, the Trustees feel it prudent to set this reserve to 12 months of forecasted mission delivery/services.
- **Unrestricted reserves** - free funds available to the Charity, currently £3,239,514 (2022: £2,575,567). We consider it important to have 12 months of free reserves to allow for unexpected costs or downturn in income. We do not believe it excessive to hold in excess of this, given the current economic climate and uncertainty and that the reserves policy has only recently been amended and will take time to implement.

The Board of Trustees uptake to review this policy on an annual basis, or where circumstances require, to ensure its relevance to the Charity objectives and as the Charity develops.

Investment Policy

RSF follows the Charity Commission guidelines and takes a prudent approach with its decision making, regarding the level of acceptable risk, preservation of capital and long-term capital growth to support sustainability of service delivery. While the overall policy has been agreed at board level, responsibility for its management has been delegated to the Finance Advisory Group.

The Finance Advisory Group will consider the suitability of investments and the need to diversify by utilising experienced advice. Decisions are made with the best interest of the organisation in mind and with its intent to further its objectives. Its review is a regular item on the Board and Finance Advisory Group agenda.

At this time, investment in reserves has been kept to short term banking, with the view to utilising deposit accounts and possibly equities in the future where guaranteed annual growth can be agreed.

GOVERNANCE | SOLID FOUNDATIONS

We continue to build and develop our solid foundations, to ensure the safe delivery and scaling of our ambitious and transformational mission. Our governance structure and mechanisms help us ensure RSF operates effectively, ethically, and in compliance with legal and ethical standards. It provides the solid foundations for building the trust and achieving long-term success in fulfilling our mission.

Trustees and Advisors

We strengthened our Board and Governance Advisory Group with the appointment of Stuart Hale. Stuart takes on the role of Strategic Safeguarding Lead. Stuart is a Superintendent with Sussex Police, having spent most of his career as a Detective in protecting children and vulnerable people. Stuart's appointment will further strengthen the safe delivery of our Services.

With the appointments of lung clinical nurse specialists, and Lung Cancer Nursing UK Board members, Victoria Anderson and Peter Barton, we now have nursing representation on our Scientific Advisory Group, bringing a wealth of first-hand experience of patient needs, their psychological wellbeing needs, information needs, and family needs.

Governance Compliance

In 2022 BDB Pitmans LLP were commissioned to carry out a review of the governance of the Foundation. This review focuses on the legal and compliance elements of the Foundation and its performance, with the overall objective being to strengthen the Board's governance framework. The recommendations are based on the Charity Commission's guidance on best practice as set out in the Charity Governance Code. The preliminary report confirms RSF has a robust governance structure in place, with recommendations for a number of minor adjustments and some new policies to be adopted. Final report expected in April 2023.

Safeguarding

In November 2022, we contracted Guardian Safeguarding to review our safeguarding requirements and cover the role of Designated Safeguarding Lead, including:

- Review safeguarding policy
- Procure, develop, design an annual safeguarding training
- Designated safeguarding lead for safeguarding concerns and issues
- Safeguarding assessment for events
- Embedding a new process to ensure everyone within the organisation understands our safeguarding duties

In 2023, a minimum of two staff members will take the necessary safeguarding training, so that we can bring the role of Designated Safeguarding Lead, and expertise, in-house.

Data Protection

As our Family Support Service team routinely handle medical data, we meet the threshold for needing a Data Protection Officer (DPO). We have contracted Creative Privacy to support on data management, compliance, training, policy review and interim DPO until we have the expertise and capacity to bring this role in-house.

Risk Management

The Board of Trustees are aware of their responsibilities towards risk management and with the assistance of the Governance Advisory Group and Finance Advisory Group have developed a robust risk management process of regular review. Risk review is a standing item on the Board Agenda.

Our Governance Advisory and Finance Advisory Groups hold a joint meeting annually to review our Risk Register, and respective mitigations.

Measuring Impact

We continue to monitor our impact measures, set in 2021/22, tracking the progress of the Foundation as it works across its mission areas. The data is being sourced from a combination of RSF internal management systems and surveys of parents, health and care professionals, supporters and the wider population.

A selection of our impact measures

- Number of unique families supported by RSF Family Support Service.
- Number and types of support appointments provided.
- Number of cancer and palliative care professionals trained.
- Change in confidence, knowledge and ability to prepare parents when their cancer is incurable amongst those trained.
- Percentage of trained professionals who would recommend the training programme.
- Growth/change in levels of RSF brand/mission awareness.

In 2023/24 we look to integrate the impact measures into our CRM, ensuring all our data from across the business is centralised, allowing us to increase oversight and maximise our performance and efficiency.

Plans for the future

The ongoing focus on our solid foundations will help us ensure long-term success and growth of our Charity and service delivery.

Continued and consistent staff and Board governance focus and training for 23/24 will ensure safeguarding, data management, IT risks and charity compliance is ingrained in the team, enhancing understanding and accountability at all levels of the organization.

To ensure that our IT systems and infrastructures continue to support the overall success and sustainability of our mission, we will be reviewing our IT systems and CRM in 23/24. The ROI of this review will allow us to progress our service delivery and fundraising more efficiently and save us resources in the future by improving staff tech/system adoption, accurate and timely reporting, streamline system usage, and data security.

Going concern

Given the current level of reserves and ongoing interest in supporting and developing the Charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2023 and 2022, the Trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Group structure

The Foundation has a wholly owned subsidiary company, RSFT Limited which carries out commercial and trading activities on behalf of the charitable foundation.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITOR

The Trustees in office on the date of this report have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

AUDITOR

RSM UK Audit LLP has been appointed as auditor and has indicated its willingness to continue in office.

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

Approved by the Board of Trustees on 31/01/24 and signed on its behalf by:



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Terry Grote, OBE: Chairman of the Ruth Strauss Foundation

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Statement of Trustees' Responsibilities



The Trustees (who are also the directors of The Ruth Strauss Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the consolidated financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare the consolidated financial statements for each financial year. Under that law, the Trustees are preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and applicable law).

Under company law, the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that year. In preparing those financial statements, the

Trustees and directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Opinion

We have audited the financial statements of The Ruth Strauss Foundation (the 'charitable company and group') for the year ended 31 March 2023 which comprise of the Consolidated Statement of Financial Activities (including an Income and Expenditure Account), Consolidated and Charity Balance Sheet, the Consolidated Statement of Cash Flow 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 FRS 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 Group and charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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 Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

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

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

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- Obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- Discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Fundraising Regulations in the UK. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls and revenue recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, testing sales to supporting documentation and reviewing transactions around the year end to ensure they were recognised in the correct accounting period.

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

This description forms part of our auditor's report.

Use of our report

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

RSM UK Audit LLP

Nicholas Sladden (Senior Statutory Auditor)

For and on behalf of RSM UK Audit LLP, Statutory Auditor
Chartered Accountants
25 Farringdon Street
London
EC4A 4AB, United Kingdom

Date: 31/01/24

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
 Consolidated Statement of Financial Activities
 (Including an Income and Expenditure Account)
 for the year ended 31 March 2023



	Notes	2023			2022 (As restated)
		Unrestricted £	Restricted £	Total £	Total £
Income					
Donations	4	2,515,745	16,618	2,532,363	2,184,190
Other trading activities	5	34,197	-	34,197	38,818
Total income		2,549,942	16,618	2,566,560	2,223,008
Expenditure					
Raising funds	6	1,302,508	-	1,302,508	449,656
Charitable activities	7	583,487	26,268	609,755	489,851
Total expenditure		1,885,995	26,268	1,912,263	939,507
Net income/(expenditure) and net movement in funds		663,947	(9,650)	654,297	1,283,501
Reconciliation of funds					
Fund balances brought forward at 1 April		2,575,567	9,650	2,585,217	1,301,716
Fund balances carried forward at 31 March		3,239,514	-	3,239,514	2,585,217

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Consolidated and Charity Balance Sheet
As at 31 March 2023



Company Registration No. 11882736

	Notes	Group		Charity	
		2023 £	2022 £	2023 £	2022 £
Non-current assets					
Investments	10	-	-	1	1
		-	-	1	1
Current assets					
Stock	11	12,259	33,222	-	20,520
Debtors	12	213,152	126,414	234,564	41,005
Cash at bank		3,275,544	2,579,885	3,241,435	2,579,885
		3,500,955	2,739,521	3,475,999	2,641,410
Creditors: amounts falling due within one year					
	13	(261,441)	(154,304)	(236,486)	(56,194)
Net Assets					
		3,239,514	2,585,217	3,239,514	2,585,217
Funds of the charity					
Unrestricted	15	3,239,514	2,575,567	3,239,514	2,575,567
Restricted	15	-	9,650	-	9,650
Total funds					
		3,239,514	2,585,217	3,239,514	2,585,217

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved and authorised for issue by the Board of Trustees on 31/01/24 and signed on its behalf by:

P A Glyn-Smith

P A Glyn-Smith
Trustee

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Consolidated Statement of Cash Flows
For the year ended 31 March 2023



	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	695,659	1,201,592
Increase in cash and cash equivalents in the reporting year	695,659	1,201,592
Cash and cash equivalents at the beginning of the reporting year	2,579,885	1,378,293
Cash and cash equivalents at the end of the reporting year	3,275,544	2,579,885
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting year	654,297	1,283,501
Adjustments for:		
Decrease/(increase) in stock	20,963	(33,222)
Increase in debtors	(86,738)	(116,349)
Increase in creditors	107,137	67,662
Net cash provided by operating activities	695,659	1,201,592

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



1. Accounting policies

The Ruth Strauss Foundation is a charitable company incorporated in England. The address of the Charity's registered office is Unit F Whiteacres, Cambridge Road, Whetstone, Leicestershire, LE8 6ZG.

The charity's principal activities are disclosed in the Report of the Board of Trustees.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

The Ruth Strauss Foundation meets the definition of a 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. The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

Reduced disclosures

The charity is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this charity, which are intended to give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the group. The charity has therefore taken advantage from the following exemptions in its individual financial statements:

- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures; and
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument issues' – Carrying amounts, interest income/expense and net gains/losses for each category of financial instrument; basis of determining fair values; details of collateral; loan defaults or breaches; details of hedges' hedging fair value changes recognised in profit or loss and in other comprehensive income.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



1. Accounting policies (continued)

Going concern basis

Given the current level of reserves and ongoing interest in supporting and developing the Charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2023 and 2022, the Trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Consolidation

These financial statements consolidate the results of the charity, and its wholly owned subsidiary, RSFT Limited, on a line by line basis. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Income

Income including donations, gifts and funds raised from fundraising events are recognised where there is entitlement, it is probable that the income will be received and that the amount can be measured reliably.

Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of income can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

Expenditure

Expenditure is recognised when a liability is incurred and is analysed as shown below:

- Costs of raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds;
- Charitable activities include expenditure associated with family support services and research services include both the direct costs and support costs relating to these activities;
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by floor area, staff costs by time spent and other costs by their usage.

Liabilities are classified according to the substance of the contractual arrangement entered into and are stated at their nominal amount.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



1. Accounting policies (continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fund accounting

Funds held by the charitable company are:

Unrestricted

These are funds that can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Restricted

These are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Pension contributions

The pension costs charged in the Statement of Financial Activities represent contributions payable into defined contribution employee pension arrangements by the Charity in respect of the year. Differences between contributions payable in the year and contributions actually paid are shown as either prepayments or accruals in the balance sheet.

Taxation

The Company is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Cash and cash equivalents

Cash and bank balances include cash with a maturity of three months or less from the date of acquisition.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

Investments

Investments in subsidiaries are measured at cost less impairment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

2. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors 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.

The trustees do not consider any of these judgements or estimations to have any significant effect on the financial statements.

3. Prior period adjustment

The Trustees have carried out a review of the allocation of costs and have identified that certain costs previously included within raising funds should instead be shown as costs relating to charitable activities. As such, £84,518 of costs in the year ended 31 March 2022 have been reallocated from raising funds to charitable activities. Of this amount, £79,868 relates to unrestricted funds and £4,650 relates to restricted funds. This adjustment impacts the individual Statement of Financial Activities for the Charity and therefore also the consolidated Statement of Financial Activities. As a result of this adjustment, there has been no impact on the result for the period or the fund balances at 31 March 2022.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



3. Prior period adjustment (continued)

The changes to the Consolidated Statement of Financial Activities are:

	Year ended 31 March 2022		
	As previously reported £	Adjustment £	As restated £
Unrestricted expenditure on:			
Raising funds	529,524	(79,868)	449,656
Charitable activities	405,333	79,868	485,201
	<u>934,857</u>	<u>-</u>	<u>934,857</u>
Restricted expenditure on:			
Raising funds	4,650	(4,650)	-
Charitable activities	-	4,650	4,650
	<u>4,650</u>	<u>-</u>	<u>4,650</u>
Net movement in funds	<u>1,283,501</u>	<u>-</u>	<u>1,283,501</u>

4. Donations

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations	289,032	-	289,032	527,520
Gift Aid	31,479	-	31,479	161,638
Grants	16,000	16,618	32,618	-
Red for Ruth Test Match	462,167	-	462,167	1,186,032
Rock for Ruth	1,462,297	-	1,462,297	-
Donations from other events	251,965	-	251,965	299,194
RSFT donations	2,805	-	2,805	9,806
	<u>2,515,745</u>	<u>16,618</u>	<u>2,532,363</u>	<u>2,184,190</u>

Of the £2,184,190 income in 2022, £4,300 was attributable to restricted funds.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



5. Other trading activities

	Unrestricted	
	2023	2022
	Total	Total
	£	£
Merchandise income	349	7,000
RSFT income	33,848	31,818
	<hr/>	<hr/>
	34,197	38,818

6. Raising funds

	Unrestricted	
	2023	2022
		As restated
	£	£
Staff costs (see note 9)	483,496	265,735
Fundraising events costs	283,710	183,921
RSFT expenditure	535,302	-
	<hr/>	<hr/>
	1,302,508	449,656

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



7. Expenditure on charitable activities	Unrestricted	Restricted	Total	
			2023	2022 As restated
	£	£	£	£
Research:				
Staff costs (see note 9)	61,769	-	61,769	244,373
RSFT expenditure	-	-	-	10,891
Support costs (see note 8)	109,787	-	109,787	234,587
Family support:				
Staff costs (see note 9)	89,211	16,618	105,829	-
Direct family support expenditure	46,754	-	46,754	-
Support costs (see note 8)	19,627	-	19,627	-
Training programme:				
Staff costs (see note 9)	136,802	-	136,802	-
Direct training programme expenditure	91,878	4,300	96,178	-
Support costs (see note 8)	27,659	5,350	33,009	-
	<u>583,487</u>	<u>26,268</u>	<u>609,755</u>	<u>489,851</u>

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



8. Support costs	Research £	Family support £	Training programme £	2023 £	2022 As restated £
Audit fees	15,907	3,167	5,326	24,400	18,950
Non-audit fees payable to the auditor	15,013	1,160	1,950	18,123	5,280
Bank charges	523	119	200	842	5,150
Insurance	2,165	493	829	3,487	1,759
IT costs	5,423	1,216	2,045	8,684	29,548
Legal and professional fees	52,781	9,437	15,873	78,091	60,866
Sundry	2,919	665	1,118	4,702	1,946
Office costs	10,349	2,321	3,904	16,574	12,630
Training	878	200	336	1,414	317
Travel and subsistence	2,983	656	1,104	4,743	3,623
Bad debt expense	40	9	15	64	10,000
Mission spend	806	184	309	1,299	84,518
	109,787	19,627	33,009	162,423	234,587

Of the £234,587 support costs in 2022, £4,650 was attributable to restricted funds. Support costs have been allocated between charitable activities using the related ratio of total staff costs and direct expenditure specific to each activity.

9. Staff and Key Management Personnel

The average number of employees during the year was 15 (2022: 11).

	2023 £	2022 £
Wages and salaries	671,199	440,859
Social security costs	69,383	32,387
Pension costs	47,314	33,537
	787,896	506,783

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



9. Staff and Key Management Personnel (continued)

The number of higher paid employees was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	-
In the band £90,001 - £100,000	-	1

Included within staff costs is £44,202 in relation to termination payments which includes payment in lieu of notice, holiday pay entitlement and pension payments.

Neither the Trustees nor any persons connected with them received any remuneration during the year. The key management personnel of the Charity comprise the Trustees and the Chief Executive. The total employment benefits, including employer pension and employer national insurance contributions of key management personnel was £89,457 (2022: £108,227). No trustees were reimbursed for any expenditure during the year (2022: 2 trustees reimbursed £1,559 relating to fundraising events.)

10. Fixed asset investment

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Investment in subsidiaries	-	-	1	1

Movements in fixed asset investments - Charity

Shares in group undertakings

Cost

At 1 April 2022 and 31 March 2023 1

Carrying amount

At 31 March 2023 1

At 31 March 2022 1

Investment in subsidiary undertakings

The principal activity of the subsidiary undertaking, RSFT Limited (company no. 13446445), is that of commercial and trading activities on behalf of the charitable foundation.

A summary of the results is shown below. Audited accounts will be filed with the Registrar of Companies.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



10. Fixed asset investment (continued)

Income and expenditure account	Year to 31 March 2023 £	Period to 31 March 2022 £
Income	1,496,145	31,818
Direct costs	(535,301)	(8,628)
Gross profit	960,844	23,190
Administrative expenses	(89,435)	(9,643)
Other operating income	2,805	9,806
Profit before tax	874,214	23,353
Balance sheet	2023	2022
	£	£
Stock	12,259	12,702
Debtors	96,050	124,249
Cash at bank	34,109	-
Creditors: Amounts falling due within one year	(142,417)	(136,950)
Net current assets	1	1
Creditors: Amounts falling due after one year	-	-
Net assets	1	1

11. Stock	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Finished goods	12,259	33,222	-	20,520

12. Debtors	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	96,050	102,050	-	65
Amounts owed to group undertakings	-	-	117,462	38,840
Prepayments	117,102	24,364	117,102	2,100
	213,152	126,414	234,564	41,005

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



13. Creditors: Amounts falling due within one year	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	122,515	-	122,515	-
Other taxation and social security	38,010	18,562	19,505	14,702
Other creditors	4,761	3,699	4,761	3,699
Accruals and deferred income	96,155	132,043	89,705	37,793
	<u>261,441</u>	<u>154,304</u>	<u>236,486</u>	<u>56,194</u>

Included within other creditors is £4,610 (2022: £3,365) of outstanding pension contributions.

Deferred income	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Deferred income brought forward	92,000	-	-	-
Income deferred during the year	15,900	92,000	15,900	-
Income released during the year	(92,000)	-	-	-
Deferred income carried forward	<u>15,900</u>	<u>92,000</u>	<u>15,900</u>	<u>-</u>

Deferred income relates to money received in advance to attend a golf event that will take place in the following year. In the prior period, deferred income related to money received in advance of the 'RockforRuth' event.

14. Analysis of net assets between funds	2023	2023	2023	2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Group				
Current assets	3,500,955	-	3,500,955	2,739,521
Current liabilities	(261,441)	-	(261,441)	(154,304)
Balance as at 31 March	<u>3,239,514</u>	<u>-</u>	<u>3,239,514</u>	<u>2,585,217</u>

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



14. Analysis of net assets between funds (continued)	2023		2022	
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Charity				
Fixed assets	1	-	1	1
Current assets	3,475,999	-	3,475,999	2,641,410
Current liabilities	(236,486)	-	(236,486)	(56,194)
Balance as at 31 March	3,239,514	-	3,239,514	2,585,217
Group	2022	2022	2022	2021
Prior year	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Current assets	2,729,871	9,650	2,739,521	1,388,358
Current liabilities	(154,304)	-	(154,304)	(86,642)
Balance as at 31 March	2,575,567	9,650	2,585,217	1,301,716
Charity	2022	2022	2022	2021
Prior year	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Fixed assets	1	-	1	-
Current assets	2,592,920	9,650	2,602,570	1,388,358
Current liabilities	(17,354)	-	(17,354)	(86,642)
Balance as at 31 March	2,575,567	9,650	2,585,217	1,301,716

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



15. Movement in funds	At 1 April 2022	Net movement in funds	At 31 March 2023
	£	£	£
Group and charity			
Unrestricted funds			
General funds	2,575,567	663,947	3,239,514
Restricted funds			
Training programme	9,650	(9,650)	-
Total funds	<u>2,585,217</u>	<u>654,297</u>	<u>3,239,514</u>

Net movement in funds, included in the above, are as follows;

	Income	Expenditure in funds	Transfers between funds	Movement in funds
	£	£	£	£
Group				
Unrestricted funds				
General funds	2,549,942	(1,885,995)	-	663,947
Restricted funds				
Training programme	16,618	(26,268)	-	(9,650)
Total funds	<u>2,566,560</u>	<u>(1,912,263)</u>	<u>-</u>	<u>654,297</u>

Prior year	At 1 April 2021	Net movement in funds	At 31 March 2022
	£	£	£
Group and charity			
Unrestricted funds			
General funds	1,291,716	1,283,851	2,575,567
Restricted funds			
Training programme	10,000	(350)	9,650
Total funds	<u>1,301,716</u>	<u>1,283,501</u>	<u>2,585,217</u>

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



15. Movement in funds (continued)

Net movement in funds, included in the above, are as follows:

Prior year	Income	Expenditure	Movement
Group	£	in funds	in funds
		£	£
Unrestricted funds			
General funds	2,218,708	(934,857)	1,283,851
Restricted funds			
Training programme	4,300	(4,650)	(350)
Total funds	<u>2,223,008</u>	<u>(939,507)</u>	<u>1,283,501</u>

Details on funds are as follows:

Restricted Fund:

Training programme

Grants received during the current year from The Saracens Sport Foundation are to be used towards supporting training days for cancer and palliative care nurses. Grants received in the previous year from Merck Sharp and Dohme are to be used towards the emotional support programme.

16. Related party transactions

The following transactions took place between the charity and its subsidiary RSFT Limited:

	2023	2022
	£	£
Service recharge	-	4,035
Employee costs recharged	65,836	3,325
Gift aid payment	874,214	23,353

At the balance sheet date, £117,462 was owed to the charity (2022: £38,840).

All of the above balances and transactions have been eliminated on consolidation.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023



16. Related party transactions (continued)

During the year, donations of £2,550 (2022: £1,879) were made to the charity by 2 (2022: 3) Trustees. There were no conditions attached to these donations.

During the year no donations in the form of prizes (2022: £2,066) were made by trustees (2022: 2).

There were no further related party transactions in the current or prior year.

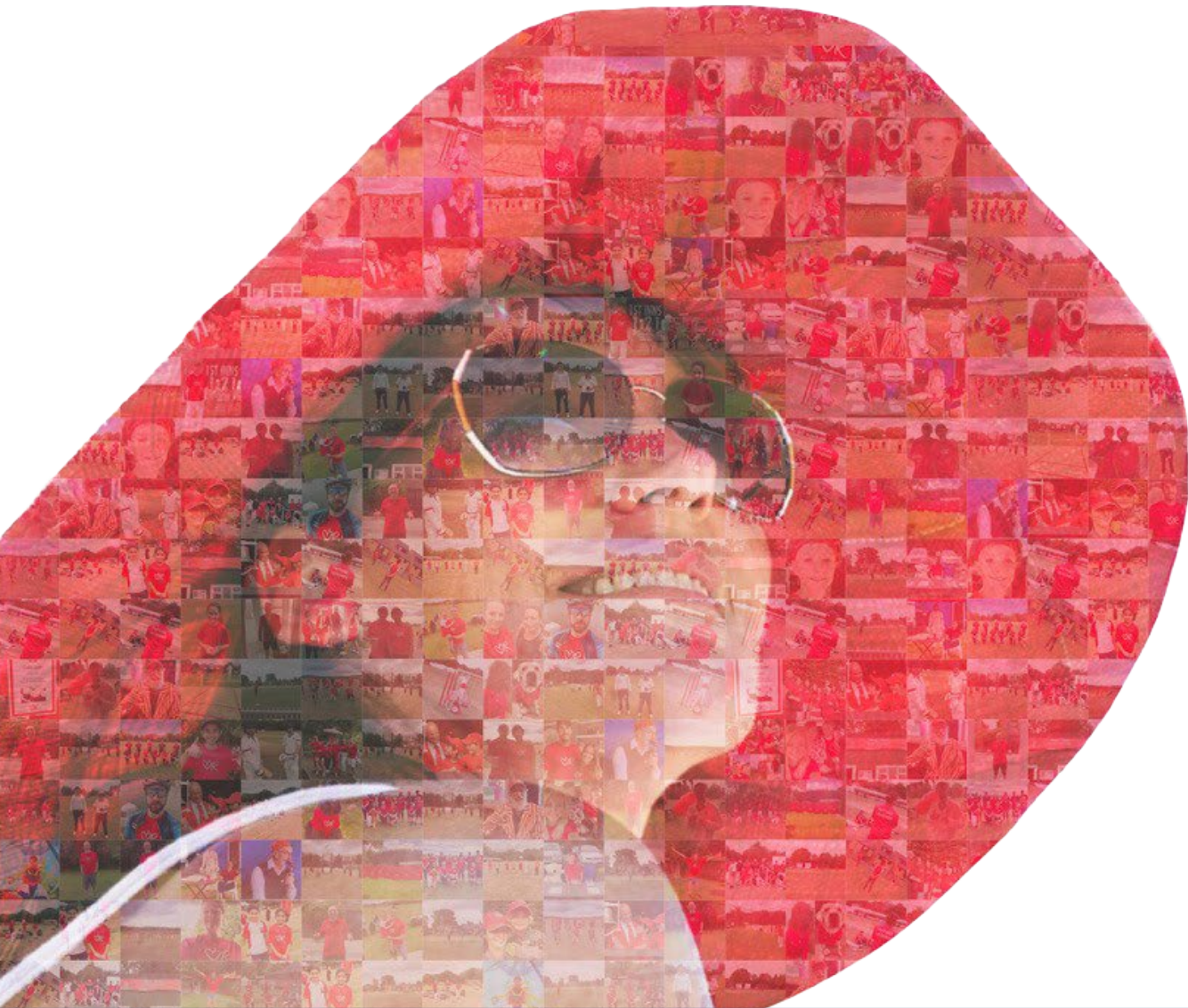
THE RUTH STRAUSS FOUNDATION

England & Wales - Charity number 1183221

Accounts



RUTH STRAUSS FOUNDATION



The Ruth Strauss Foundation

A charitable company limited by guarantee.

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
31 March 2022

The Trustees are appointed in accordance with the Terms and Conditions contained in the Charity's Memorandum and Articles of Association.

Trustees who served during the year and up to the date of this report are:

Sir Andrew Strauss
Dr Sandra Strauss
Rachel Patton
Angus Fraser MBE
Denise Fraser
Phil Glyn-Smith
Terry Grote OBE
Mike Altendorf
James Niblett (Appointed 13 May 2021)

Company Secretary

Denise Fraser

Chair

Terry Grote OBE

CEO

Ines Thiru

Advisors to the Ruth Strauss Foundation (RSF)

Family Support Advisory Group:

Dr Hilary Plant
Jenni Thomas OBE
Dr Sandra Strauss
Rachel Patton
Professor Emma Ream

Fundraising Advisory Group:

Chris St George
Jim Hytner
Angus Fraser MBE
Mark Davies

Finance Advisory Group:

James Niblett
Ian Lovett
Phil Glyn-Smith

Governance, Tech and Legal Advisory Group:

Matthew Hartley
Ian Lovett
Mike Altendorf
Chris Walsh
Kate Parkinson
Ian Courts

Scientific Advisory Group:

Dr Martin Forster
Professor Sanjay Popat
Professor Andrew Nicholson
Dr Sandra Strauss

Charity Company Details

Registered Office

Unit F Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Auditor

RSM UK Audit LLP
Chartered Accountants
25 Farringdon Street
London
EC4A 4AB

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Company Number & Charity Registration Number

11882736 - 1183221

Website

<https://ruthstraussfoundation.com>

Foreword from the Founder - Sir Andrew Strauss

Prior to Ruth's diagnosis in December 2017, it would be extremely difficult to imagine, believe or comprehend that in just over a year's time she would have both succumbed to non-smoking lung cancer and that also a Foundation would have been set up in her name.

For so many however, her story will be uncannily familiar. Cancer often interrupts life when least expected and progresses at a pace of its own choosing. For those who are diagnosed too late, or are unable to find a successful treatment, they have the painful and unenviable task of preparing themselves and those around them for the inevitability of their death.

The idea of the Ruth Strauss Foundation was Ruth's. Her motivation was not to create a legacy for herself. Aside from raising awareness and funding research into non-smoking lung cancers, Ruth was determined to ensure that others going through what our family had faced should have a support network available to help them navigate their way through their terminal illness and help support parents to prepare their children. She wanted people to 'do death well'.

To think that just three years since inception, and with the support of so many, we have launched our Family Support Service, piloted our Training Programme for health care professionals, and, through collaborations, launched an early-diagnosis campaign for GPs, is very humbling. I am extremely proud of what the Foundation has achieved so far and I don't doubt Ruth would be so grateful too that we are offering families across the UK free and easy access to a vital helping hand.

We remain humbled and hugely thankful for the support that we have received by everyone whose lives have been touched by Ruth in some way, shape or form.

There is a long way to go to ensure that every parent with a dependent child facing a terminal illness is supported. There is also plenty to do in advocating for more collaboration, research and awareness into non-smoking lung cancers. However, I am confident that our amazing staff at the Foundation will keep the momentum building over the next 12 months.

Sir Andrew Strauss Founder Ruth Strauss Foundation



Chairman's Review of the Year – Terry Grote, OBE

The last 12 months has been another transformative period in the short history of the Ruth Strauss Foundation.

We once again returned to Lord's, the Home of Cricket, for our flagship fundraising event: Red for Ruth. Staged during the Test match between England and India, the level of support exceeded all expectation with over £1m raised in donations.

Special thanks go to the ECB, MCC and Sky Sports Cricket for all the incredible support that they provide in making Red for Ruth such an amazing annual event.

With a focus on our Mission Delivery initiatives, we proudly launched our Family Support Service in the Summer of 2021, offering parents with dependent children pre-bereavement support. In addition, we have seen the commencement of our Training Programme for health care professionals: "No Conversation Too Tough".

As a Foundation, we continued on our road to growth with unrivalled performance from 'Team Red', our small but highly talented executive.

As always, the Foundation benefitted enormously from the continued support of our board of Trustees and the specialist advice we receive from the members of our dedicated Advisory Groups.

As the world begins to 'open up' again following the impact of the Covid-19 pandemic, I believe the Ruth Strauss Foundation is well placed to accelerate our programme of support for families and, in a small but important way, continue to support awareness and research initiatives into non-smoking lung cancers, to drive earlier diagnosis and better outcomes for patients.

Terry Grote OBE Chairman Ruth Strauss Foundation



INTRODUCTION

The Trustees present their report together with the consolidated financial statements of the Group and Charity for the year ended 31 March 2022. The Charity was incorporated as a company limited by guarantee on 14 March 2019 and registered as a charity on 1 May 2019.

The consolidated financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees are also Directors of the Company for the purposes of company law. The Board of Trustees has no sub committees but has appointed advisors to assist in making recommendations to the Board. The Board aims to meet once per quarter in face-to-face meetings and by conference call when required or circumstances dictate, subject to requirements. There shall be at least three Trustees on the Board.

Recruitment and Selection of Trustees Procedure

Should a vacancy on the Board of Trustees arise, the Board will advertise the position and consider individuals who may have been identified as potential candidates via contacts. Potential candidates will be sent an application pack with a skill set audit to determine how the candidate's skills complement the existing Board's current and future needs. Candidates selected will be interviewed by the Chairman and the Founder to ensure best candidate selection. When selected, a candidate will then be proposed to the Board for co-opting or appointment.

Trustee Induction and Training

The Foundation's Trustees are all familiar with the practical work of the Charity and their responsibilities as Trustees. The RSF CEO meets with the Trustees every two-three months to update the Board against our strategic priorities and present the financial report. The RSF Executive Team is supporting the Chairman of the Board to design an induction and training process for Trustees and Advisory Group members. This will include an overview of the Foundation's Purpose, Values, Vision, Mission Statement, Governance Framework, and a copy of The Good Trustees Guide for Trustees.

Key Management Personnel

The Board of Trustees is responsible for the overall direction and financial affairs of the Charitable Company. The Foundation's affairs are conducted on a day-to-day basis by the RSF CEO and the Executive Team.

The setting of all pay and remuneration for KMP is carried out by the Chairman and Founder in consultation with the CEO to deliver the RSF Strategy and Mission. Annual inflationary increases for all employed personnel are advised by the Finance Advisory Group.

Public Benefit Statement

The Trustees have considered the Charity Commission published guidance and consider that the Charity operates for the public benefit.

Objectives and Activities

The Foundation's objects, as laid out in The Memorandum of Association, are:

- the prevention or relief of sickness by supporting research into the diagnosis, treatment and cure of rare forms of lung cancer, in particular but not limited to, adenocarcinoma and the publication of the useful results of such research; and
- the relief of need among sufferers of lung cancer and other terminal illnesses and their families (in particular, but not limited to young children) by providing such funding, support and services as the trustees in their discretion think fit.

Our Purpose

To create a worthy legacy for Ruth's name that will have a real positive impact on people's lives.

Support Mission & Achievements

'To ensure that every family with a child facing the death of a parent is offered the professional emotional support they need to prepare for the future.'

Each year in the UK, 23,600 families with dependent children face the death of a parent. The benefits of bereavement support are widely recognised and available, but pre-bereavement support is not. There is inconsistency in support available for families facing a terminal diagnosis on how to talk with their children about their life limiting diagnosis, death and dying, with support rarely offered.

RSF Family Support Service. In Autumn 2021, we launched our Family Support Service (FSS) pilot of virtual one-to-one support sessions for families with dependent children, where a parent has received a terminal cancer diagnosis. Alongside the direct FSS we will support parents/guardians through our free online tools and resources.

Between March 2021 and April 2022, we have supported 56 families.

RSF Training Programme. In Winter 2021, we launched a pilot Training Programme 'No conversation too tough' to help healthcare professionals to be more confident in supporting patients with dependent children, whose cancer cannot be cured. After two virtual sessions, we held our first face-to-face pilot training programme in March 2022. To validate its impact, we have commissioned the University of Surrey to carry out an evaluation. The results will be delivered later this year ahead of the official launch of our HCP Training Programme next year.

We have trained 36 cancer and palliative care professionals through our pilot.

Research Mission & Achievements

'To facilitate collaboration and influence research in the fight against non-smoking lung cancers, so that together we find the causes sooner and improve outcomes.'

Non-smoking lung cancers (NSLC) are on the rise, with a higher number of incidences amongst women. Research suggests that late stage diagnosis (stages III and IV) rises to around 90% in non-smoking lung cancer cases.

Ruth and Andrew's story has resonated with many people diagnosed and living with a NSLC. They are reaching out to RSF for information, support and are eager to get involved to help further our mission.

Non-smoking lung cancer is an underfunded field that lacks sufficient research into the causes and treatment. RSF advocates for more awareness, research and collaboration in the field of non-smoking lung cancers. In support of our mission, we have worked on a number of campaigns and initiatives:

See Through the Symptoms. In collaboration with charities ALK Positive UK and EGFR Positive UK the "See Through the Symptoms" GP and primary care professional's early-diagnosis-awareness campaign was launched in May 2021, and ran for the second time throughout Oct-Nov 2021. The campaign has received significant support from both doctors/clinicians and clinical organisations. A GP survey that ran on the campaign's microsite concluded that 81% of GPs/HCPs agreed they had learned something from the web content, with 63% saying that they would use the information from the website to inform patient referral decisions. The microsite received 25,000 visits from primary care professionals over both campaign periods. We will continue to build on the strength of this campaign in the future.

Public Health England and NHS England. The Foundation was proud to work on a national, mainstream lung cancer awareness campaign lead by Public Health England. We played a crucial role to ensure that non-smoking lung cancer and Ruth's story featured in this campaign to help address the stigma around this, which otherwise would have been themed more generically around lung cancer and an older, smoking patient profile.

Six months after the initial campaign, NHS asked for RSF's support in providing patient advocates, to re-activate the #HelpUsHelpYou campaign. This time round, the campaign had a stronger focus on non- smoking lung cancers. The outreach by NHS and PHE for RSF to support with patient voices, validates our growing presence in this field.

British Thoracic Oncology Group. Many lung cancer specialists have little awareness and training on NSLCs. To address this, RSF in collaboration with the British Thoracic Oncology Group will hold an 'Essential Update' on non-smoking lung cancer next year. The event will be an opportunity to connect with lung oncology professionals and will be highly attractive to lung cancer specialists.

RSF Resources. To support patients, healthcare professionals and raise awareness amongst the general public, we have further developed tailored educational non-smoking lung cancer content which has been published on our website. The content includes basic information on non-smoking lung cancers for the general public; more detailed information for those newly diagnosed, including information on the types of non-smoking lung cancers and to the importance of molecular profiling to allow for more targeted and tailored treatment plans; to educational information for HCPs to drive awareness and early-diagnosis.

Other Achievements and Performance

After a year of uncertainty for many charities from the threat of Covid-19 to fundraising and service delivery, RSF has continued to thrive. We exceeded the previous year's income, grew our team to harness our growth opportunities and build our mission delivery plans. In April 2021, we launch our first three-year strategy, Ruth's Legacy, with five key priorities:

- **Be the trusted destination for family pre-bereavement support.** We are developing the first UK-wide specialist helpline & online service to offer pre- bereavement support for families.
- **Support the system to support families.** Our Training Programme will help nurses feel more confident supporting families when a parent receives a terminal diagnosis.
- **Help society understand the importance of preparing for grief.** We are raising awareness of the importance of pre- bereavement support, so that families can 'do death well'.
- **Connect the field.** Connecting organisations, researchers, academics, clinicians & practitioners, so that together we can enhance our understanding of non- smoking lung cancers.
- **Influence more focus and investment.** Through collaboration, we aim to drive increased investment & focus into non-smoking lung cancer, to achieve better patient treatment and improved outcomes.

Post a lock-down year, a backlog of events were put back in the calendar. This included the launch of our inaugural golf day at Sunningdale in June 2021 and the Quintessentially Foundation Bike Ride in September 2021. The latter raised money for three charities: RSF, Grief Encounter and the Quintessentially Foundation.

We launched our partnerships programme in April 2021, with the appointment of our partnerships manager, Hugh Thompson, implementing a programme through which corporates can support the charity. In support of this activity, we set up the Ruth Strauss Foundation Trading Company in June 2021; established to enable us to receive commercial income from events, trading and retail.

#RedforRuth 2021 remains our flagship fundraising event, with this year raising a staggering £1.2 million. Support from key stakeholders continued to strengthen, and the support and engagement from the general public grew significantly as the post-Covid effect continued.

We had our first foray into the cricket club community, engaging recreational cricket clubs with the ask to hold their own fundraising events. This is the first step in a longer-term piece of work to raise funds through community groups, encouraging participation in or around the recreational cricket clubs, bringing people together and raising awareness at a local level.

Finally, we were planning and preparing for our inaugural new event: #RockforRuth. This premium hospitality fundraising event, is due to take place at the start of June 2022, targeting a new audience for RSF.

Solid Foundations

Our determination to build Solid Foundations from which to deliver our ambitious and transformational Missions continued:

Operationally, we furthered our plans with trusted third parties to support us in people, finance, CRM, data, security and risk management.

We have strengthened our governance, tech & legal advisory group with the appointment of Kate Parkinson (charity lawyer, BDB Pitmans); our finance advisory group with the appointment of Ian Courts (Global CFO IPG and Kinesso. Sport England Non Executive Director Member of Audit, Risk and Governance Committee); and our fundraising advisory group with the appointment of Mark Davies (Communications Expert, business leader and investor. Chairman of British Rowing, Archery GB and a trustee of SportsAid).

Headline impact measures have been identified to track the progress of the Ruth Strauss Foundation as it works across its mission areas. Work has commenced to establish baselines and build the datasets for each of these initial measurers. The data is being sourced from a combination of RSF internal management systems and surveys of parents, cancer HCPs, supporters, and the wider population. Once established, the impact measures dashboard will allow us to dynamically track progress against our mission.

Some examples of our impact measures include:

- Number of unique families supported by RSF Family Support Service
- Number of cancer HCPs trained by RSF
- Percentage of cancer HCPs who feel more confident after RSF training in supporting their patients to prepare their child for parental death and grief
- Change in level/extent of awareness of NSLC amongst HCPs working throughout the lung cancer pathway
- Change in levels of awareness of NSLC across general public
- Growth/change in levels of RSF brand/mission awareness

FINANCIAL REVIEW

Financial Results

The net result for the year was a surplus of £1,283,501 (2021: £711,997). The Trustees consider the consolidated financial position with net assets of £2,585,217 (2021: £1,301,716) to be satisfactory.

The full independent auditor's report and financial statements follow the Trustees' Report.

Reserves Policy

Following a further successful year of Fundraising and with the service commitments of the Mission in their infancy with a low level of expenditure, there was no need to set a formal reserves level for the Foundation.

With the proposed expansion of the Foundation's mission and other outgoings however, the Trustees will be considering what level of reserves will be appropriate for 2022 onwards to ensure sustainability.

At the year end, unrestricted funds totalled £2,575,567 (2021: £1,291,716), restricted funds totalled £9,650 (2021: £10,000) and designated funds totalled £nil (2021: £ nil).

Fundraising Policy

The Ruth Strauss Foundation is fortunate to have the support of many individuals and organisations who give generously to and fundraise for the charity. The charity pursues different types of fundraised income through a combination of events and initiatives, with the flagship 'Red for Ruth' campaign as its premier marketing moment, both within the setting of the Lord's Test Match and through TV broadcast of our appeal. Red for Ruth related income represents a significant proportion of our income.

The charity made the decision to register with the Fundraising Regulator in 2020 and in doing so made and make a commitment and a promise to our supporters that we will ensure that our fundraising is legal, open, honest and respectful, adhering to the Fundraising Code of Practice. The charity also has its own ethical policy which serves as a framework for carrying out our charitable purpose. It serves to guide decision making, good judgement and conduct. All new opportunities and fundraising initiatives are considered by the Leadership Team in regular 'New Opportunities' meetings. New opportunities presented to the charity are considered against the ethical policy but also take into account financial value, achievability, risk and potential benefits of increased brand awareness. Furthermore, any significant opportunity with a partner organisation that is passed by the Leadership Team throughout this process is referred to the Finance and Governance Advisory Groups for their review of company accounts as part of our due diligence process and to the Fundraising Advisory Group for their support.

We receive many offers of support from third parties doing their own fundraising for the charity. These organisations and groups are all passed through a research and qualification process, are required to sign a fundraising agreement or MOU and in doing so, agree to adhere to the standards we set ourselves through the Fundraising Promise. All contracts and agreements must permit the Ruth Strauss Foundation to withdraw from any partnership where new developments mean that areas of this ethical sponsorship policy become breached.

Partner organisations and groups have regular check-ins with the Executive Team. We maintain accountability and open and honest relationships with all our partners, by regularly monitoring and evaluating their activities. Volunteers who support RSF-led or third-party events are trained in the safe handling of income and best practice for supporter care, including the relevant commitments to donor privacy, when acting on the charity's behalf. All staff involved in fundraising have a responsibility to be aware and have a thorough understanding of the ethical issues referred to in the ethical policy and are responsible for researching and ensuring sponsorship, cause related marketing, fundraising, donations and partnerships within their remit adhere to this policy.

We have not received any complaints from supporters that have not been able to be resolved by the Executive Team. The Ruth Strauss Foundation is committed to its charitable objectives and fundraises in order to provide the resources to deliver much needed recovery services and grants. We abide by the law which requires us, in deciding whether to accept or refuse a donation, to consider which action is in the charity's best overall interest.

We will not accept donations made by donors whose activities appear to be in direct conflict with the best interests of our beneficiaries or our charity's reputation, which could disproportionately decrease the amount of donations to further the work of the charity.

Related Parties and Connected Charities

The Ruth Strauss Foundation has jointly funded the See Through the Symptom campaign with two patient led charities: ALK Positive UK and EGFR Positive UK. The campaign aims to raise awareness of non-smoking lung cancers to GPs and Primary Care Professionals.

The Foundation had a contract with Cancer Research UK in 2019/2020 to support the delivery of the Red for Ruth day at Lord's in return for a pre-agreed donation towards their industry-leading lung cancer research programme, TRACERx. This agreement was isolated to the event in 2019 and is not an ongoing arrangement. We have no other formal connections with CRUK.

During the current period, donations of £1,879 (2021: £4,166) were made to the charity by 3 (2021: 5) Trustees. There were no conditions attached to these donations.

Going Concern

Given the current level of reserves and ongoing interest in supporting and developing the Charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2022 and events during the current accounts period, the Trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Risk Management

The Board of Trustees are aware of their responsibilities towards risk management and with the assistance of the Governance & Finance Advisory Groups have developed a robust risk management process which, as the charity grows, will be updated as required. Risk registers are used to detail the risks identified, their potential impact and includes plans in place to mitigate against the risks. The Trustees consider that risks will increase and change over time and the charity's risks are to be reviewed in detail at least annually by the Governance & Finance Advisory Groups and the risk register approved by the Trustees. A conflict-of-interest declaration is a standing item on each Board agenda.

PLANS FOR THE FUTURE

Our current strategy, Ruth's Legacy, is for the period 2021-2024. Our focus and commitment for the coming year will be on our five core strategic priorities set out within Ruth's Legacy (mentioned above); the services we want to launch and deliver; the ambitions we set ourselves to achieve by 2024 and beyond.

The coming years will see key developments in our mission services ambitions:

- **Launch Family Support Service.** Our online pilot for the RSF Family Support Service, offering direct guidance and support to families when facing the death of a parent, will enable us to test the service and gain feedback from families ahead of the roll out of the service from August 2022. The recruitment of our Clinical Lead will support this roll out. (The Clinical Lead started in January 2022).
- **Development RSF Training Programme.** The recruitment of our Training Programme Lead will enable the focus on developing a training programme that can be offered to cancer and palliative care professionals. Our ambition is to secure Continued Professionals Development accreditation and offer the training free of charge across the UK from 2023-24. (The Training Programme Lead started in January 2022)
- **Connecting the Non-Smoking Lung Cancer field.** Through collaborations with renowned organisations like British Thoracic Oncology Group (BTOG), Public Health England (PHE) and the NHS, we strive to continue to drive collaboration and research into non-smoking lung cancers. Our ambition is to offer the See Through the Symptoms campaign to local early diagnosis organisations in the future so they can run their own campaigns. We also plan to print our patient information on non-smoking lung cancers and make available to patients and lung cancer professionals.
- **Investment into Non-Smoking Lung Cancers.** We aim to look at the case for funding non-smoking lung cancer research grants.
- **Diversification in fundraising.** We will continue to raise valuable funds and awareness of the cause through our annual Red for Ruth campaign, but our fundraising strategy works to reduce the reliance on this revenue stream by engaging local communities and businesses. Rock for Ruth, our partnership programme and community fundraising will support our ambition to diversify our fundraising activities

STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITOR

The Trustees in office on the date of this report have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

AUDITOR

RSM UK Audit LLP has been appointed as auditor and has indicated its willingness to continue in office.

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

Approved by the Board of Trustees on ^{23/12/22} and signed on its behalf by:

T.M.Grote

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Terry Grote, OBE: Chairman of the Ruth Strauss Foundation

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Statement of Trustees' Responsibilities



The Trustees (who are also the directors of The Ruth Strauss Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the consolidated financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare the consolidated financial statements for each financial year. Under that law, the Trustees are preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and applicable law).

Under company law, the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that year. In preparing those financial statements, the Trustees and directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Opinion

We have audited the financial statements of The Ruth Strauss Foundation (the 'charitable company and group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the Consolidated Statement of Cash Flow 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 FRS 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 Group and charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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 Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Fundraising Regulations in the UK. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Use of our report

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

RSM UK Audit LLP

Nicholas Sladden (Senior Statutory Auditor)

For and on behalf of RSM UK Audit LLP, Statutory Auditor
Chartered Accountants
25 Farringdon Street
London
EC4A 4AB, United Kingdom

23/12/22
Date:

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Consolidated Statement of Financial Activities (Including an Income and Expenditure Account)
 for the year ended 31 March 2022

	Notes	2022			2021
		Unrestricted £	Restricted £	Total £	Total £
Income					
Donations	3	2,179,890	4,300	2,184,190	1,162,689
Other trading activities	4	38,818	-	38,818	-
Total income		2,218,708	4,300	2,223,008	1,162,689
Expenditure					
Raising funds	5	529,524	4,650	534,174	179,395
Charitable activities	6	405,333	-	405,333	271,297
Total expenditure		934,857	4,650	939,507	450,692
Net income/(expenditure) and net movement in funds		1,283,851	(350)	1,283,501	711,997
Reconciliation of funds					
Fund balances brought forward at 1 April		1,291,716	10,000	1,301,716	589,719
Fund balances carried forward at 31 March		2,575,567	9,650	2,585,217	1,301,716

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Consolidated and Charity Balance Sheet

As at 31 March 2022



Company Registration No. 11882736

	Notes	Group		Charity	
		2022 £	2021 £	2022 £	2021 £
Non-current assets					
Investments	9	-	-	1	-
		-	-	1	-
Current assets					
Stock	10	33,222	-	20,520	-
Debtors	11	126,414	10,065	41,005	10,065
Cash at bank		2,579,885	1,378,293	2,579,885	1,378,293
		2,739,521	1,388,358	2,641,410	1,388,358
Creditors: amounts falling due within one year					
	12	(154,304)	(86,642)	(56,194)	(86,642)
Net Assets					
		2,585,217	1,301,716	2,585,217	1,301,716
Funds of the charity					
Unrestricted	14	2,575,567	1,291,716	2,575,567	1,291,716
Restricted	14	9,650	10,000	9,650	10,000
Total funds					
		2,585,217	1,301,716	2,585,217	1,301,716

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised for issue by the Board of Trustees on 23/12/22
 on its behalf by:

Philip Glyn-Smith

P A Glyn-Smith
Trustee

The Ruth Strauss Foundation
(A charitable company limited by guarantee)
Consolidated Statement of Cash Flows
For the year ended 31 March 2022



	2022	2021
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	1,201,592	451,316
Increase in cash and cash equivalents in the reporting year	<u>1,201,592</u>	<u>451,316</u>
Cash and cash equivalents at the beginning of the reporting year	1,378,293	926,977
Cash and cash equivalents at the end of the reporting year	<u><u>2,579,885</u></u>	<u><u>1,378,293</u></u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting year	1,283,501	711,997
Adjustments for:		
Increase in stock	(33,222)	-
(Increase)/decrease in debtors	(116,349)	16,971
Increase/(decrease) in creditors	67,662	(277,652)
Net cash provided by operating activities	<u><u>1,201,592</u></u>	<u><u>451,316</u></u>

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



1. Accounting policies

The Ruth Strauss Foundation is a charitable company incorporated in England. The address of the Charity's registered office is Unit F Whiteacres, Cambridge Road, Whetstone, Leicestershire, LE8 6ZG.

The charity's principal activities are disclosed in the Report of the Board of Trustees.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

The Ruth Strauss Foundation meets the definition of a 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. The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1. The financial statements have been prepared in sterling, which is the functional currency of the charity.

Reduced disclosures

The charity is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares a publicly available consolidated financial statements, including this charity, which are intended to give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the group. The charity has therefore taken advantage from the following exemptions in its individual financial statements:

- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures; and
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument issues' – Carrying amounts, interest income/expense and net gains/losses for each category of financial instrument; basis of determining fair values; details of collateral; loan defaults or breaches; details of hedges' hedging fair value changes recognised in profit or loss and in other comprehensive income.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



1. Accounting policies (continued)

Going concern basis

Given the current level of reserves and ongoing interest in supporting and developing the Charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2022 and 2021 and being on track to exceed our budget in 2022, the Trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Consolidation

These financial statements consolidate the results of the charity, and its wholly owned subsidiary, RSFT Limited on a line by line basis. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Income

Income including donations, gifts and funds raised from fundraising events are recognised where there is entitlement, it is probable that the income will be received and that the amount can be measured reliably.

Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of income can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Expenditure

Expenditure is recognised when a liability is incurred and is analysed as shown below:

- Costs of raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds;
- Charitable activities include expenditure associated with family support services and research services include both the direct costs and support costs relating to these activities;
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by floor area, staff costs by time spent and other costs by their usage.

Liabilities are classified according to the substance of the contractual arrangement entered into and are stated at their nominal amount.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



1. Accounting policies (continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fund accounting

Funds held by the charitable company are:

Unrestricted

These are funds that can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Restricted

These are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Pension contributions

The pension costs charged in the Statement of Financial Activities represent contributions payable into defined contribution employee pension arrangements by the Charity in respect of the year. Differences between contributions payable in the year and contributions actually paid are shown as either prepayments or accruals in the balance sheet.

Taxation

The Company is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Cash and cash equivalents

Cash and bank balances include cash with a maturity of three months or less from the date of acquisition.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



1. Accounting policies (continued)

Investments

Investments in subsidiaries are measured at cost less impairment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

2. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors 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.

The trustees do not consider any of these judgements or estimations to have any significant effect on the financial statements.

3. Donations

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
			£	£
Donations	523,220	4,300	527,520	265,803
Gift Aid	161,638	-	161,638	40,798
Grants	-	-	-	10,000
Red for Ruth Test Match	1,186,032	-	1,186,032	804,604
Donations from other events	299,194	-	299,194	41,484
RSFT donations	9,806	-	9,806	-
	2,179,890	4,300	2,184,190	1,162,689

Of the £1,162,689 income in 2021, £10,000 was attributable to restricted funds.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



4. Other trading activities	Unrestricted	
	2022	2021
	Total	Total
	£	£
Merchandise income	7,000	-
RSFT income	31,818	-
	38,818	-

5. Raising funds	Unrestricted	Restricted	Total	
			2022	2021
	£	£	£	£
Staff costs (see note 8)	265,735	-	265,735	113,273
Fundraising events costs	263,789	4,650	268,439	66,122
	529,524	4,650	534,174	179,395

6. Expenditure on charitable activities	Unrestricted	
	2022	2021
	£	£
Research:		
Staff costs (see note 8)	244,373	160,033
Other staff costs	-	6,134
RSFT expenditure	10,891	-
Support costs (see note 7)	150,069	105,130
	405,333	271,297

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



7. Support costs	2022	2021
	£	£
Accountancy fees	5,280	6,720
Audit fees	18,950	21,000
Bank charges	5,150	1,659
Insurance	1,759	1,387
IT costs	29,548	16,407
Legal and professional fees	60,866	49,984
Sundry	1,946	50
Office costs	12,630	6,711
Training	317	594
Travel and subsistence	3,623	618
Bad debt expense	10,000	-
	150,069	105,130

8. Staff and Key Management Personnel

The average number of employees during the year was 11 (2021: 5).

	2022	2021
	£	£
Wages and salaries	440,859	233,774
Social security costs	32,387	22,038
Pension costs	33,537	17,494
	506,783	273,306

The number of higher paid employees was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	-	1
In the band £90,001 - £100,000	1	-

Neither the Trustees nor any persons connected with them received any remuneration during the year. The key management personnel of the Charity comprise the Trustees and the Chief Executive. The total employment benefits, including employer pension and employer national insurance contributions of key management personnel was £108,227 (2021: £93,619). 2 (2021: 0) trustees were reimbursed for expenditure amounting to £1,559 (2021: £nil) relating to fundraising events during the year.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



9. Fixed asset investment	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Investment in subsidiaries	-	-	1	-

Movements in fixed asset investments - Charity

Shares in group undertakings

Cost

At 1 April 2021	-
Additions	1
At 31 March 2022	1

Carrying amount

At 31 March 2022	1
At 31 March 2021	-

Investment in subsidiary undertakings

The subsidiary undertaking, RSFT Limited, the principal activity is that of commercial and trading activities on behalf of the charitable foundation.

A summary of the results is shown below. Audited accounts will be filed with the Registrar of Companies.

Income and expenditure account	Period to 31 March
	2022
	£
Income	31,818
Direct costs	(8,628)
Gross profit	23,190
Administrative expenses	(9,643)
Other operating income	9,806
Profit before tax	23,353
Balance sheet	2022
	£
Stock	12,702
Debtors	124,249
Creditors: Amounts falling due within one year	(136,950)
Net current assets	1
Creditors: Amounts falling due after one year	-
Net assets	1

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the Consolidated Financial Statements

For the year ended 31 March 2022



10. Stock	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Finished goods	33,222	-	20,520	-

11. Debtors	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	102,050	10,065	65	10,065
Amounts owed to group undertakings	-	-	38,840	-
Prepayments	24,364	-	2,100	-
	126,414	10,065	41,005	10,065

12. Creditors: Amounts falling due within one year	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Other taxation and social security	18,562	12,604	14,702	12,604
Other creditors	3,699	32,258	3,699	32,258
Accruals	132,043	41,780	37,793	41,780
	154,304	86,642	56,194	86,642

Included within other creditors is £3,365 (2021: £2,011) of outstanding pension contributions.

13. Analysis of net assets between funds	2022	2022	2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Group	£	£	£	£
Current assets	2,729,871	9,650	2,739,521	1,388,358
Current liabilities	(154,304)	-	(154,304)	(86,642)
Balance as at 31 March	2,575,567	9,650	2,585,217	1,301,716

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



13. Analysis of net assets between funds (continued)

Charity	2022	2022	2022	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Fixed assets	1	-	1	-
Current assets	2,631,760	9,650	2,641,410	1,388,358
Current liabilities	(56,194)	-	(56,194)	(86,642)
Balance as at 31 March	2,575,567	9,650	2,585,217	1,301,716

Group and charity Prior year	2021	2021	2021	2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Fixed assets	-	-	-	-
Current assets	1,378,358	10,000	1,388,358	954,013
Current liabilities	(86,642)	-	(86,642)	(364,294)
Balance as at 31 March	1,291,716	10,000	1,301,716	589,719

14. Movement in funds	At 1 April 2021	Net movement in funds	At 31 March 2022
Group and charity	£	£	£
Unrestricted funds			
General funds	1,291,716	1,283,851	2,575,567
Restricted funds			
Training programme	10,000	(350)	9,650
Total funds	1,301,716	1,283,501	2,585,217

Net movement in funds, included in the above, are as follows;

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



14. Movement in funds (continued)

	Income	Expenditure in funds	Transfers between funds	Movement in funds
	£	£	£	£
Group and charity				
Unrestricted funds				
General funds	2,218,708	(934,857)	-	1,283,851
Restricted funds				
Training programme	4,300	(4,650)	-	(350)
Total funds	<u>2,223,008</u>	<u>(939,507)</u>	<u>-</u>	<u>1,283,501</u>

Prior year	At 1 April 2020	Net movement in funds	At 31 March 2021
Group and charity	£	£	£
Unrestricted funds			
General funds	574,469	717,247	1,291,716
Designated funds			
Openwork Foundation	15,250	(15,250)	-
Restricted funds			
Training programme	-	10,000	10,000
Total funds	<u>589,719</u>	<u>711,997</u>	<u>1,301,716</u>

Net movement in funds, included in the above, are as follows:

Prior year	Income	Expenditure in funds	Movement in funds
Group and charity	£	£	£
Unrestricted funds			
General funds	1,152,689	(435,442)	717,247
Designated funds			
Openwork Foundation	-	(15,250)	(15,250)
Restricted funds			
Training programme	10,000	-	10,000
Total funds	<u>1,162,689</u>	<u>(450,692)</u>	<u>711,997</u>

The Ruth Strauss Foundation

(A charitable company limited by guarantee)
Notes to the Consolidated Financial Statements
For the year ended 31 March 2022



14. Movement in funds (continued)

Details on funds are as follows:

Designated Fund:

Openwork Foundation

The Trustees have designated a grant received from the Openwork Foundation to be used towards the emotional support of families with children facing the loss of a parent.

Restricted Fund:

Training programme

Grants received during the current year from The Saracens Sport Foundation are to be used towards supporting training days for cancer and palliative care nurses. Grants received in the previous year from Merck Sharp and Dohme are to be used towards the emotional support programme.

15. Related party transactions

The following transactions took place between the charity and its subsidiary RSFT Limited:

	2022	2021
	£	£
Service recharge	4,035	-
Employee costs recharged	3,325	-
Gift aid payment	23,353	-

At the balance sheet date, £38,840 was owed to the charity (2021: £nil).

All of the above balances and transactions have been eliminated on consolidation.

During the year, donations of £1,879 (2021: £4,166) were made to the charity by 3 (2021: 5) Trustees. There were no conditions attached to these donations.

During the year donations in the form of prizes for various auctions were made by 2 trustees (2021: nil) with a monetary value of £2,066 (2021: £nil). There were no conditions attached to these donations.

There were no further related party transactions in the current or prior year.

THE RUTH STRAUSS FOUNDATION

England & Wales - Charity number 1183221

Accounts



RUTH STRAUSS

FOUNDATION



The Ruth Strauss Foundation

A charitable company limited by guarantee.

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 March 2021

The Trustees are appointed in accordance with the Terms and Conditions contained in the Charity's Memorandum and Articles of Association.

Trustees who served during the year and up to the date of this report are:

Sir Andrew Strauss
Dr Sandra Strauss
Rachel Patton
Angus Fraser MBE
Denise Fraser
Phil Glyn-Smith
Terry Grote OBE
Mike Altendorf
James Niblett (Appointed 13 May 2021)

Company Secretary

Denise Fraser

Chair

Terry Grote OBE

Advisors to the Ruth Strauss Foundation (RSF)

Family Support Advisory Group:

Dr Hilary Plant
Jenni Thomas OBE
Dr Sandra Strauss
Rachel Patton
Professor Emma Ream

Fundraising Advisory Group:

Chris St George
Jim Hytner
Angus Fraser MBE

Finance Advisory Group:

James Niblett
Ian Lovett
Phil Glyn-Smith

Governance and Legal Advisory Group:

Matthew Hartley
Ian Lovett
Mike Altendorf
Chris Walsh

Research Advisory Group:

Dr Martin Forster
Professor Sanjay Popat
Professor Andrew Nicholson
Dr Sandra Strauss

Charity Company Details

Registered Office

Unit F Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Auditor

RSM UK Audit LLP
Chartered Accountants
25 Farringdon Street
London
EC4A 4AB

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Company Number & Charity Registration Number

11882736 - 1183221

Website

<https://ruthstraussfoundation.com>

Foreword from the Founder - Sir Andrew Strauss

Prior to Ruth's diagnosis in December 2017, it would be extremely difficult to imagine, believe or comprehend that in just over a year's time she would have both succumbed to non-smoking lung cancer and that also a Foundation would have been set up in her name.

For so many however, her story will be uncannily familiar. Cancer often interrupts life when least expected and progresses at a pace of its own choosing. For those who are diagnosed too late, or are unable to find a successful treatment, they have the painful and unenviable task of preparing themselves and those around them for the inevitability of their death.



The idea of the Ruth Strauss Foundation was Ruth's. Her motivation was not to create a legacy for herself. Aside from funding research into non-smoking lung cancers, Ruth was determined to ensure that others going through what our family had encountered should have a support network available to help them navigate their way through their terminal illness and help prepare the whole family for the death of a parent. She wanted people to 'do death well'.

It is hard to believe that the Foundation is moving towards its third anniversary in March 2022. We have come a long way. I am extremely proud of what the Foundation has achieved so far, and it is especially rewarding to know that families facing grief, death and dying now have the professional support that they inevitably need. We remain humbled and hugely thankful for the support that we have received by everyone whose lives have been touched by Ruth in some way, shape or form.

While we have made a strong start, we are also aware that there is a long way to go to ensure that every one of the 23,600 parents with dependent children who are diagnosed with a terminal illness are provided access to professional help. There is also plenty to do in raising much-needed awareness and funding for research into non-smoking lung cancers. I am confident, though, that our amazing staff at the Foundation will keep the momentum building over the next 12 months.

Chairman's Review of the Year – Terry Grote, OBE

If anyone thought that having laid strong foundations in our inaugural year, that our continued success would become easier, no one could have predicted the challenges that faced humanity across the globe with the outbreak of coronavirus.



While all charities were tested to the full, the commitment of everyone involved in the Foundation once again allowed us to come through with flying colours.

The unbelievable support of both the general public and the cricketing family as a whole, saw fundraising hit new heights, empowering us all in our determination to deliver our ambitious targets.

The first ever Red for Ruth day held at Lord's was truly memorable, but the organisation and the success of our second Red for Ruth day held behind closed doors at Emirates Old Trafford, truly exceeded all our expectations. Once again, our appreciation and admiration for all the support we receive from so many people and organisations is unrivalled.

While there are so many to thank, it would be wrong not to single out the ECB and Sky Sports, who without their incredible support, our ability to deliver our mission would not be possible. We are fortunate to have a group of highly motivated Trustees and Advisory Group members, but our small band of staff, known to us all as 'Team Red', deserve special praise.

Throughout unprecedented times, their commitment and devotion to our cause once again reminded us all how privileged we are as a fledging Foundation to have such a talented group working tirelessly on our behalf. The curtain finally came down on only our second year since formation with real progress having been made on all fronts, providing us with the confidence that the Ruth Strauss Foundation continues to grow from strength to strength.

Terry Grote OBE Chairman
Ruth Strauss Foundation

INTRODUCTION

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2021. The Charity was incorporated as a company limited by guarantee on 14 March 2019 and registered as a charity on 1 May 2019. This is the Charity's second reporting period since incorporation.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees are also Directors of the Company for the purposes of company law. The Board of Trustees has no sub committees but has appointed advisors to assist in making recommendations to the Board. The Board aims to meet once per quarter in face-to-face meetings and by conference call when required or circumstances dictate, subject to requirements. There shall be at least three Trustees on the Board.

Recruitment and Selection of Trustees Procedure

Should a vacancy on the Board of Trustees arise, the Board will advertise the position and consider individuals who may have been identified as potential candidates via contacts. Potential candidates will be sent an application pack with a skill set audit to determine how the candidate's skills complement the existing Board's current and future needs. Candidates selected will be interviewed by the Chairman and the Founder to ensure best candidate selection. When selected, a candidate will then be proposed to the Board for co-opting or appointment.

Trustee Induction and Training

The Foundation's Trustees are all familiar with the practical work of the Charity and their responsibilities as Trustees. The RSF CEO meets with the Trustees every two-three months to update the Board against our strategic priorities and present the financial report. The RSF Executive Team is supporting the Chairman of the Board to design an induction and training process for Trustees and Advisory Group members. This will include an overview of the Foundation's Purpose, Values, Vision, Mission Statement, Governance Framework, and a copy of The Good Trustees Guide for Trustees.

Key Management Personnel

The Board of Trustees is responsible for the overall direction and financial affairs of the Charitable Company. The Foundation's affairs are conducted on a day-to-day basis by the RSF CEO and the small Executive Team.

The setting of all pay and remuneration for KMP is carried out by the Chairman and Founder in consultation with the CEO to deliver the RSF Strategy and Mission. Annual inflationary increases for all employed personnel are advised by the Finance Advisory Group.

Public Benefit Statement

The Trustees have considered the Charity Commission published guidance and consider that the Charity operates for the public benefit.

Objectives and Activities

The Foundation's objects, as laid out in The Memorandum of Association, are:

- the prevention or relief of sickness by supporting research into the diagnosis, treatment and cure of rare forms of lung cancer, in particular but not limited to, adenocarcinoma and the publication of the useful results of such research; and
- the relief of need among sufferers of lung cancer and other terminal illnesses and their families (in particular, but not limited to young children) by providing such funding, support and services as the trustees in their discretion think fit.

Our Purpose

To create a worthy legacy for Ruth's name that will have a real positive impact on people's lives.

Support Mission

'To ensure that every family with a child facing the death of a parent is offered the professional emotional support they need to prepare for the future.'

Each year in the UK, 23,600 families with dependent children lose a parent. The benefits of bereavement support are widely recognised and available, but pre-bereavement support is not. There is inconsistency in support available for families facing a terminal diagnosis on how to talk with their children, and rarely is this support offered.

In 2021, we have provided support for families facing the death of a parent via online tools, resources and one to one family guidance sessions.

In 2022, we will launch and run a training programme that will help healthcare and education professionals to be more confident in supporting patients with dependent children, whose cancer cannot be cured.

Research Mission

'To facilitate collaboration and influence research in the fight against non-smoking lung cancers, so that together we find the causes sooner and improve outcomes.'

Non-smoking lung cancers are on the rise, with a higher number of incidences amongst women.

We raise the profile of non-smoking lung cancers as an underfunded field that lacks sufficient research into the causes and treatment. We will drive worldwide collaboration to help produce a global strategy and highlight areas in which the field believes that additional research and funding will support us in finding a cure together sooner.

Achievements and Performance

During a year of uncertainty for charities from the threat of Covid-19 to fundraising and service delivery, RSF continued to thrive. We exceeded the previous year's income, enhanced our small team to harness our growth opportunities and build our mission delivery plans, and we engaged our network to design our first three-year strategy, Ruth's Legacy, launched April 2021.

The most significant development in this year was to recruit the Head of Mission Services, Deepa Doshi. Deepa's remit is to lead our dual Mission strategy, plans and service delivery across Family Support and non-smoking lung cancer (NSLC) Research.

Family Support

With support from the Family Support Advisory Group, Deepa's appointment was instrumental in the design and build of the RSF Family Support Service and the RSF Training Programme for Healthcare Professionals. The Family Support Service successfully launched in summer 2021 and the training programme pilot began in autumn 2021 and has received much interest from cancer and palliative care nurses.

The service has so far supported over 60 families and the training pilot is at capacity for the first two pilots in December and February, with a wait list for future dates.

The RSF Family Support Service will be the first UK-wide specialist service that offers pre-bereavement support for families. Families with dependent children who are facing the death of a parent can seek guidance from the RSF website via tools and resources, or by speaking directly with an RSF Practitioner on how to talk with their children about their terminal diagnosis, death and dying.

The RSF Training Programme for Healthcare Professionals will provide support to healthcare professionals to feel more confident and skilled in supporting parents with an incurable illness to have open conversations with their children about death and dying. The programme is being co-designed by a group of individuals with lived experience of parental bereavement.

Research

For this year, considering how Covid-19 presents itself in a persistent cough, we focused on building partnerships and collaborating on activity, to raise awareness of the symptoms of non-smoking lung cancer so to improve early referral and diagnosis rates.

EGFR + UK and ALK + UK. We formed an alliance with two non-smoking lung cancer patient groups to prepare for a May 2021 campaign in 'See Through the Symptoms', which sought to raise GPs and Primary Care Professionals' awareness of NSLC symptoms and lead to earlier diagnosis of non-smoking lung cancers.

Public Health England and NHS England. The Foundation was proud to work on a national, mainstream lung cancer awareness campaign lead by Public Health England. We played a crucial role to ensure that non-smoking lung cancer and Ruth's story featured in this campaign to help address the stigma around this, which otherwise would have been themed more generically around lung cancer and an older, smoking patient profile.

Solid Foundations

Our determination to build Solid Foundations from which to deliver our ambitious and transformational Missions continued:

Operationally, we furthered our plans with trusted third parties to support us in people, finance, CRM, data, security and risk management. As a small, agile and creative team, we were also innovative in our digital fundraising and engagement of mainstream online communities; the highlights of which were over 10,000 families joining us for a virtual Legends' Fitness Show on YouTube and raising over £830,000 with the 'behind closed doors' Red for Ruth Test Match.

The Foundation is proud to have used such a challenging year to further our public awareness and appeal, strengthen our operational foundations and put the plans in place to begin piloting our Mission delivery from Spring 2021.

FINANCIAL REVIEW

Financial Results

The net result for the year was a surplus of £711,997 (2020: £589,719). The Trustees consider the financial position with net assets of £1,301,716 (2020: £589,719) to be satisfactory.

The full independent auditor's report and financial statements follow the Trustees' Report.

Reserves Policy

Following a further successful year of Fundraising and with the service commitments of the Mission in their infancy with a low level of expenditure, there was no need to set a formal reserves level for the Foundation.

With the proposed expansion of the Foundation's mission and other outgoings however, the Trustees will be considering what level of reserves will be appropriate for 2022 onwards to ensure sustainability.

At the year end, unrestricted funds totalled £1,291,716 (2020: £589,719), restricted funds totalled £10,000 (2020: £nil) and designated funds totalled £nil (2020: £15,250).

Fundraising Policy

The Ruth Strauss Foundation is fortunate to have the support of many individuals and organisations who give generously to and fundraise for the charity. The charity pursues different types of fundraised income through a combination of events and initiatives, with the flagship 'Red for Ruth' campaign as its premier marketing moment, both within the setting of the Lord's Test Match and through TV broadcast of our appeal. Red for Ruth related income represents a significant proportion of our income.

The charity made the decision to register with the Fundraising Regulator in 2020 and in doing so made and make a commitment and a promise to our supporters that we will ensure that our fundraising is legal, open, honest and respectful, adhering to the Fundraising Code of Practice. The charity also has its own ethical policy which serves as a framework for carrying out our charitable purpose. It serves to guide decision making, good judgement and conduct. All new opportunities and fundraising initiatives are considered by the Leadership Team in regular 'New Opportunities' meetings. New opportunities presented to the charity are considered against the ethical policy but also take into account financial value, achievability, risk and potential benefits of increased brand awareness. Furthermore, any significant opportunity with a partner organisation that is passed by the Leadership Team throughout this process is referred to the Finance and Governance Advisory Groups for their review of company accounts as part of our due diligence process and to the Fundraising Advisory Group for their support.

We receive many offers of support from third parties doing their own fundraising for the charity. These organisations and groups are all passed through a research and qualification process, are required to sign a fundraising agreement or MOU and in doing so, agree to adhere to the standards we set ourselves through the Fundraising Promise. All contracts and agreements must permit the Ruth Strauss Foundation to withdraw from any partnership where new developments mean that areas of this ethical sponsorship policy become breached.

Partner organisations and groups have regular check-ins with the Executive Team. We maintain accountability and open and honest relationships with all our partners, by regularly monitoring and evaluating their activities. Volunteers who support RSF-led or third-party events are trained in the safe handling of income and best practice for supporter care, including the relevant commitments to donor privacy, when acting on the charity's behalf. All staff involved in fundraising have a responsibility to be aware and have a thorough understanding of the ethical issues referred to in the ethical policy and are responsible for researching and ensuring sponsorship, cause related marketing, fundraising, donations and partnerships within their remit adhere to this policy.

We have not received any complaints from supporters that have not been able to be resolved by the Executive Team. The Ruth Strauss Foundation is committed to its charitable objectives and fundraises in order to provide the resources to deliver much needed recovery services and grants. We abide by the law which requires us, in deciding whether to accept or refuse a donation, to consider which action is in the charity's best overall interest.

We will not accept donations made by donors whose activities appear to be in direct conflict with the best interests of our beneficiaries or our charity's reputation, which could disproportionately decrease the amount of donations to further the work of the charity.

Related Parties and Connected Charities

The Ruth Strauss Foundation has jointly funded the See Through the Symptom campaign with two patient led charities: ALK Positive UK and EGFR Positive UK. The campaign aims to raise awareness of non-smoking lung cancers to GPs and Primary Care Professionals.

The Foundation had a contract with Cancer Research UK in 2019/2020 to support the delivery of the Red for Ruth day at Lord's in return for a pre-agreed donation towards their industry-leading lung cancer research programme, TRACERx. This agreement was isolated to the event in 2019 and is not an ongoing arrangement. We have no other formal connections with CRUK.

During the current period donations of £4,166 were made to the charity by 5 Trustees. There were no conditions attached to these donations.

In the prior period, donations of £8,000 were made to the charity by 2 Trustees. There were no conditions attached to these donations.

Going Concern

Given the current level of reserves and ongoing interest in supporting and developing the Charity, which continues to be demonstrated by very successful fundraising efforts during Red for Ruth 2020 and 2021 and being on track to exceed our budget in 2022, the Trustees have drawn up the financial statements on the assumption that the entity is a going concern. The charity has adequate cash reserves to settle liabilities as and when they fall due for a period of at least 12 months from signing the accounts.

Risk Management

The Board of Trustees are aware of their responsibilities towards risk management and with the assistance of the Governance & Finance Advisory Groups have developed a robust risk management process which, as the charity grows, will be updated as required. Risk registers are used to detail the risks identified, their potential impact and includes plans in place to mitigate against the risks. The Trustees consider that risks will increase and change over time and the charity's risks are to be reviewed in detail at least annually by the Governance & Finance Advisory Groups and the risk register approved by the Trustees. A conflict-of-interest declaration is a standing item on each Board agenda.

PLANS FOR THE FUTURE

In April 2021 we saw the launch of the Foundation's first three-year Strategy, 'Ruth's Legacy', inspired by Ruth's own vision. Ruth's Legacy outlines the five core strategic priorities to support our dual Mission, the services we will launch and the ambitions we will set ourselves to achieve by the end of 2023.

2021-2022 are busy years for the Foundation Mission services delivery. In August 2021 we proudly launched the online pilot for the RSF Family Support Service, offering direct guidance and support to families when facing the death of a parent. The pilot for the RSF Family Support Service offers families virtual guidance sessions with RSF contracted practitioners, where parents will be offered practical, emotional guidance on how to speak with their children about their diagnosis and how to prepare them for death and dying. It will enable us to test the service and gain feedback from families ahead of the roll out of the service from 2022.

In 2021-2022 we will also be piloting the RSF Healthcare Training Programme, where cancer nurse specialists and palliative care nurses will be offered training on how to prepare parents with a terminal illness to have open and honest conversations with their children. By attending the training our aim is for the nurses to feel more confident, skilled and able to assess and address the support needs of patients in preparing children when their cancer cannot be cured and how to care for themselves in the process.

We continue to raise valuable funds and awareness of the cause through our annual Red for Ruth campaign, but our fundraising strategy works to reduce the reliance on this revenue stream by engaging in local communities and businesses.

A trading subsidiary was incorporated on 9 June 2021 called RSFT Limited. The company will manage retail and other trading activities that do not fall under the objects of the charity.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITOR

The Trustees in office on the date of this report have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

AUDITOR

RSM UK Audit LLP were appointed as auditor to the Charity and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

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

Approved by the Board of Trustees on 16 December 2021 and signed on its behalf by:

T.M.Grote

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Terry Grote, OBE: Chairman of the Ruth Strauss Foundation

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Statement of Trustees' Responsibilities



The Trustees (who are also the directors of The Ruth Strauss Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees are preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and applicable law).

Under company law, the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that year. In preparing those financial statements, the Trustees and directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Opinion

We have audited the financial statements of The Ruth Strauss Foundation (the 'charitable company') for the year ended 31 March 2021 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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 Annual Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Annual 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to Fundraising Regulations in the UK. We performed audit procedures to inquire of management and those charged with governance whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Use of our report

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

RSM UK Audit LLP

Nicholas Sladden (Senior Statutory Auditor)
For and on behalf of RSM UK Audit LLP, Statutory Auditor
Chartered Accountants
25 Farringdon Street
London
EC4A 4AB, United Kingdom

Date: 16/12/21

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Statement of Financial Activities (Including an Income and Expenditure Account)

for the year ended 31 March 2021



	Notes	2021		14 March 2019 to 31 March 2020	
		Unrestricted £	Restricted £	Total £	Total £
Income					
Donations	3	1,152,689	10,000	1,162,689	1,088,625
Total income		1,152,689	10,000	1,162,689	1,088,625
Expenditure					
Raising funds	4	179,395	-	179,395	91,373
Charitable activities	5	271,297	-	271,297	407,533
Total expenditure		450,692	-	450,692	498,906
Net income and net movement in funds		701,997	10,000	711,997	589,719
Reconciliation of funds					
Fund balances brought forward at 1 April		589,719	-	589,719	-
Fund balances carried forward at 31 March		1,291,716	10,000	1,301,716	589,719

The Ruth Strauss Foundation
 (A charitable company limited by guarantee)
 Balance Sheet
 As at 31 March 2021



Company Registration No. 11882736

	Notes	2021 £	2020 £
Current assets			
Debtors	8	10,065	27,036
Cash at bank		1,378,293	926,977
		1,388,358	954,013
Creditors: amounts falling due within one year			
	9	(86,642)	(364,294)
		1,301,716	589,719
Net Assets			
Funds of the charity			
Unrestricted	11	1,291,716	589,719
Restricted	12	10,000	-
		1,301,716	589,719
Total funds			

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised for issue by the Board of Trustees on 16 December 2021 and signed on its behalf by:

P A Glyn-Smith

P A Glyn-Smith
 Trustee

The Ruth Strauss Foundation
 (A charitable company limited by guarantee)
 Statement of Cash Flows
 For the year ended 31 March 2021



	2021	14 March 2019 to 31 March 2020
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	451,316	926,977
Increase in cash and cash equivalents in the reporting year/period	<u>451,316</u>	<u>926,977</u>
Cash and cash equivalents at the beginning of the reporting year/period	926,977	-
Cash and cash equivalents at the end of the reporting year/period	<u><u>1,378,293</u></u>	<u><u>926,977</u></u>

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting year/period	711,997	589,719
Adjustments for:		
Decrease/(Increase) in debtors	16,971	(27,036)
(Decrease)/Increase in creditors	(277,652)	364,294
Net cash provided by operating activities	<u><u>451,316</u></u>	<u><u>926,977</u></u>

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2021



1. Accounting policies

The Ruth Strauss Foundation is a charitable company incorporated in England. The address of the Charity's registered office is Unit F Whiteacres, Cambridge Road, Whetstone, Leicestershire, LE8 6ZG.

The charity's principal activities are disclosed in the Report of the Board of Trustees.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011, and 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 (FRS102) (effective 1 January 2019).

The Ruth Strauss Foundation meets the definition of a 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. The financial statements have been prepared in sterling, which is the functional currency of the charity.

Preparation of the accounts on a going concern basis

The Trustees have considered the effects of the continuing Covid-19 outbreak on the activities of the Charity and do not believe there will be any significant impact given the strong performance. After the year end, The Red for Ruth Test raised over £1,200,000 and, on this basis, and the fact that the charity holds sufficient reserves to meet its forecast liabilities as they fall due, the Trustees consider it appropriate to prepare the financial statements on a going concern basis.

Income

Income including donations, gifts and funds raised from fundraising events are recognised where there is entitlement, it is probable that the income will be received and that the amount can be measured reliably.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2021



1. Accounting policies (continued)

Expenditure

Expenditure is recognised when a liability is incurred and is analysed as shown below:

- Costs of raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds;
- Charitable activities include expenditure associated with family support services and research services include both the direct costs and support costs relating to these activities;
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. allocating property costs by floor area, staff costs by time spent and other costs by their usage.

Liabilities are classified according to the substance of the contractual arrangement entered into and are stated at their nominal amount.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fund accounting

Funds held by the charitable company are:

Unrestricted

These are funds that can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Restricted

These are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Pension contributions

The pension costs charged in the Statement of Financial Activities represent contributions payable into defined contribution employee pension arrangements by the Charity in respect of the year. Differences between contributions payable in the year and contributions actually paid are shown as either prepayments or accruals in the balance sheet.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2021



1. Accounting policies (continued)

Taxation

The Company is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Cash and cash equivalents

Cash and bank balances include cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

2. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors 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.

The trustees do not consider any of these judgements or estimations to have any significant effect on the financial statements.

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2021



3. Donations	Unrestricted	Restricted	2021	2020
	£	£	Total £	Total £
Donations	265,803		265,803	382,252
Gift Aid	40,798		40,798	16,188
Grants	-	10,000	10,000	15,250
Ashes Day donations 2019	-	-	-	552,423
Red for Ruth 2020 Test Match	804,604	-	804,604	-
Donations from other events	41,484	-	41,484	122,512
	1,152,689	10,000	1,162,689	1,088,625

Of the £1,088,625 income in 2020, no amount was attributable to restricted funds.

4. Raising funds	Unrestricted	
	2021 £	2020 £
Staff costs (see note 7)	113,273	-
Fundraising events costs	66,122	91,373
	179,395	91,373

5. Expenditure on charitable activities	Unrestricted	
	2021 £	2020 £
Research:		
Donation to Cancer Research	-	326,212
Staff costs (see note 7)	160,033	40,159
Other staff costs	6,134	-
Support costs (see note 6)	105,130	41,162
	271,297	407,533

The Ruth Strauss Foundation

(A charitable company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2021



6. Support costs	2021	2020
	£	£
Accountancy fees	6,720	3,300
Audit fees	21,000	19,200
Bank charges	1,659	2,480
Insurance	1,387	1,218
IT costs	16,407	1,488
Legal and professional fees	49,984	9,008
Sundry	50	224
Office costs	6,711	3,543
Training	594	215
Travel and subsistence	618	486
	<hr/>	<hr/>
	105,130	41,162

7. Staff and Key Management Personnel

The average number of employees during the year was 5 (2020: 2).

	2021	2020
	£	£
Wages and salaries	233,774	34,043
Social security costs	22,038	3,710
Pension costs	17,494	2,406
	<hr/>	<hr/>
	273,306	40,159

The number of higher paid employees was:

	2021	2020
	No.	No.
In the band £70,001 - £80,000	1	-

Neither the Trustees nor any persons connected with them received any remuneration during the year. The key management personnel of the Charity comprise the Trustees and the Chief Executive. The total employment benefits, including employer pension and employer national insurance contributions of key management personnel was £93,619 (2020: £34,248).

No trustees were reimbursed for expenditure during the current year. In 2020, fundraising costs amounting to £3,797 were reimbursed to 3 trustees, purchases amounting to £612 were reimbursed to 1 trustee and travel and subsistence costs amounting to £170 were reimbursed to 2 trustees.

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Notes to the Financial Statements

For the year ended 31 March 2021



8. Debtors	2021	2020
	£	£
Trade debtors	10,065	27,036

9. Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	336,158
Other taxation and social security	12,604	2,098
Other creditors	32,258	2,406
Accruals	41,780	23,632
	<u>86,642</u>	<u>364,294</u>

Included within other creditors is £2,011 (2020: £2,406) of outstanding pension contributions.

10. Analysis of net assets between funds	2021	2020		
	£	£		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds
Current assets	1,378,358	10,000	1,388,358	954,013
Current liabilities	(86,642)	-	(86,642)	(364,294)
Balance as at 31 March	<u>1,291,716</u>	<u>10,000</u>	<u>1,301,716</u>	<u>589,719</u>

11. Unrestricted funds	2021	2020
	£	£
Balance as at 1 April	589,719	-
Movement in funds in year	701,997	589,719
Balance as at 31 March	<u>1,291,716</u>	<u>589,719</u>

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For the year ended 31 March 2021



12. Restricted funds	2021	2020
	£	£
Balance as at 1 April	-	-
Movement in funds in year	10,000	-
	<hr/>	<hr/>
Balance as at 31 March	10,000	-
	<hr/> <hr/>	<hr/> <hr/>

13. Movement in funds	At 1 April 2020	Net movement in funds	At 31 March 2021
	£	£	£
Unrestricted funds			
General funds	574,469	717,247	1,291,716
Designated funds			
Openwork Foundation	15,250	(15,250)	-
Restricted funds			
Training programme	-	10,000	10,000
Total funds	<hr/> 589,719 <hr/>	<hr/> 711,997 <hr/>	<hr/> 1,301,716 <hr/>

Net movement in funds, included in the above, are as follows;

	Income	Expenditure in funds	Transfers between funds	Movement in funds
	£	£	£	£
Unrestricted funds				
General funds	1,152,689	(435,442)	-	717,247
Designated funds				
Openwork Foundation	-	(15,250)	-	(15,250)
Restricted funds				
Training programme	10,000	-	-	10,000
Total funds	<hr/> 1,162,689 <hr/>	<hr/> (450,692) <hr/>	<hr/> - <hr/>	<hr/> 711,997 <hr/>

13. Movement in funds (continued)

Details on funds are as follows;

Designated Fund:

Openwork Foundation The Trustees have designated a grant received from the Openwork Foundation to be used towards the emotional support of families with children facing the loss of a parent.

Restricted Fund:

Training programme Grant received from Merck Sharp and Dohme to be used towards the emotional support programme.

Prior year	At 14 March 2019	Net movement in funds	At 31 March 2020
	£	£	£
Unrestricted funds			
General funds	-	574,469	574,469
Designated funds			
Openwork Foundation	-	15,250	15,250
Total funds	-	589,719	589,719

Net movement in funds, included in the above, are as follows;

Prior year	Income	Expenditure in funds	Transfers between funds	Movement in funds
	£	£	£	£
Unrestricted funds				
General funds	1,088,625	(498,906)	(15,250)	574,469
Designated funds				
Openwork Foundation	-	-	15,250	15,250
Total funds	1,088,625	(498,906)	-	589,719

The transfer to the Openwork Foundation has increased the designated fund to ensure future funding commitments can be met.

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14. Related party transactions

During the current year donations of £4,166 were made to the charity by 5 Trustees. There were no conditions attached to these donations.

In the prior period, donations of £8,000 were made to the charity by 2 Trustees. There were no conditions attached to these donations.

15. Post balance sheet event

A trading subsidiary was incorporated on 9th June 2021 called RSFT Limited.