



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

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Auditor

Armstrong & Co
Chartered Accountants & Statutory Auditor
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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.

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

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.

- 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



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

				2024	2023
		Unrestricted Funds	Restricted Funds	Total Funds	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

				2024	2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
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.

Notes to the Consolidated Accounts

for the year ended 31 March 2024

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.

	2024			2023		
3 Donations and legacies	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>

	2024			2023		
4 Charitable activities	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>

	2024			2023		
5 Other trading activities	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>

	2024			2023		
6 Investments	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	Other direct			2024 Total £	2023 Total £
	Staff costs £	costs £	Support £		
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
		81,224	142,418
	Current liabilities: due within one year	(81,223)	(142,417)
		1	1
	Represented by:		
	Share capital	1	1
		1	1
Profit and loss account	Turnover	126,638	1,496,145
	Cost of sales	(16,857)	(535,301)
	Gross profit	109,781	960,844
	Administration expenses	(1,681)	(86,630)
	Net profit/(loss) for year	108,100	874,214
	Gift aid payment to parent company	(108,100)	(874,214)
	Retained profit/(loss) brought forward	-	-
	Retained profit/(loss) carried forward	-	-

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

Notes to the Consolidated Accounts

for the year ended 31 March 2024

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

Notes to the Consolidated Accounts

for the year ended 31 March 2024

20 The funds of the charity: 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	2,206,511	(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 £
<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
 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

Notes to the Consolidated Accounts

for the year ended 31 March 2024

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
Abbvie 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.