



**THE ORANGE
FOUNDATION**

Helping people living with cancer.

The Orange Foundation
(A charitable incorporated organisation)

Report and Financial Statements
Period beginning 22 November 2023
Period ending 1 April 2025

Charity number: 1205552

Company number: CE034170

The Orange Foundation

Report of the trustees for the year ending 1 April 2025

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the period ending 1 April 2025, which are also prepared to meet the requirements for a directors' report and accounts under the Companies Act.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Founder's Report

The first year of our operation has been one of steep learning but incredibly rewarding. While we face unprecedented challenges such as the cost-of-living crisis and trends that show a decline in philanthropic giving, we have been incredibly grateful to the people who have raised funds for or donated to the charity, which has enabled us to start providing practical support to people living with cancer.

The support we have received has given our board of trustees additional enthusiasm to push forward with our vision of providing the practical support that is often overlooked by other cancer-focused organisations dedicated to research and finding a cure for the disease.

For people who have been given a cancer diagnosis and join a world they didn't want to, having practical support makes a big difference in how they live with the disease. The ultimate goal is that, as a charity, we don't exist, and the services we provide are eventually provided by the NHS, or that cancer treatment and support are delivered in a new way that limits the impact of the disease on individuals.

As a small charity, one of our biggest challenges is connecting with people and raising awareness of our work. We are gradually building an understanding of what we are here to do, and we anticipate that once our story becomes more widely known, we will help more people and that additional people will want to support the work we are doing.

During our inaugural year we have formed strong partnerships with other local cancer charities – Cancer Help Preston and St Catherine's Hospice - where we work together to deliver services ranging from mental health support to cosmetic treatments and alternative therapies that help people feel more themselves. It is our intention to build on these partnerships as the charity develops.

We have also developed our own understanding of how a charity works and we are becoming more adept at navigating the environment we operate in. As a board of trustees, we continually look to improve our operations and identify gaps where we need additional support to ensure we operate effectively.

We have been pleased with what we have achieved so far, and as we grow and improve operational efficiencies we look forward to supporting more people who are living with cancer.



Michael Gregory
Founder

Our purposes and activities

The Orange Foundation was established in memory of **Emma Aindow-Gregory**, who had lived with Stage 4 Bowel Cancer for four and a half years. Emma died at the age of 49 in December 2022. She is remembered and cherished by her two sons, daughter, husband, wider family, and friends.

Toward the end of Emma's life, she was adamant that everyone she loved live their best lives and make the most of the time we have.

The Foundation has been established to remember her but also to help many people like her who are living with the disease. We decided to provide our support segments to offer practical help, especially patient advocacy, as that will help people navigate the NHS and reduce a lot of the anxiety while you're getting to grips with what you and your family will be dealing with.

The purposes of the charity are to support people who have been affected by cancer via our segments of help through:

- Advocacy services
- Fund diagnostics
- Talking therapies
- Cosmetic treatments
- Treatment funding

Advocacy services

Fund or provide patient advocacy services.

Fund diagnostics

Scans or consultations that will help speed up the delivery of plans or treatment itself or to provide clarity in respect of the diagnosis.

Talking therapies

Fund or provide the patient and family members with talking therapies.

Cosmetic treatments

Fund cosmetic treatments and accessories or help fund surgery.

Treatment funding

Contribute to cancer treatment, which isn't always readily available on the NHS or to people who don't have private medical insurance.

The strategies employed to achieve the charity's aims and objectives are to:

Raise awareness of our vision and our purpose

Continually use cost-effective means to promote the charity's backstory, why it is here and what it is set out to achieve and deliver.

Fundraising

Deliver fundraising activities and initiatives that raise awareness of the charity while generate funds to deliver the support segments we offer.

Key achievements

The Charity came into existence in November 2023 but didn't begin operating until January 2024.

In that time, the board of trustees has developed and shaped the charity to ensure we have the systems and processes in place to operate The Orange Foundation properly. We have taken our time to have measured discussions with partners who would help us deliver our vision and raise awareness of the charity.

During that period, up to the 1st April 2025, we helped a total of eight people. The support given was as follows:

- 1 – Provided £3,000.00 in funding to Cancer Help to deliver counselling sessions for six people.
- 2 – Paid £900.00 for a patient advocacy service that would help a client receive better cancer treatment.
- 3 – Funding continual Lymphedema treatment for a patient post-cancer treatment.

During that period, we have now formed positive working relationships with Cancer Help, St Catherine's Hospice and have engaged with other national charities such as MacMillan to outline the support we can provide.

Financial review

As a small charity, we are extremely mindful of how we allocate funds. We are an incredibly lean organisation, with the founder currently operating on a voluntary basis alongside the trustees, who also donate their time to running The Orange Foundation.

As an organisation, we believe that the funds have been distributed wisely and meet our vision to provide meaningful, practical support to people living with cancer.

In our first period ended 1st April 2025 we generated surplus funds of £28,573 which will enable the charity to keep helping people in the coming year. All activities are undertaken with the express purpose of generating a surplus to help those people affected by cancer. The charity has no debt other than to founder Michael Gregory (see note 11) and therefore the trustees conclude that there are no going concern issues for the charity.

The board of trustees and the founder are now working on developing The Orange Foundation to build capacity and generate additional funding to support plans to increase the support we can deliver.

It will include examining whether the charity itself will deliver key services, such as mental health provision or continue to work with partners that are already well-placed to offer support and, as such, can hit the ground running. The Orange Foundation will also consider whether to appoint a consultant fundraiser to help them generate funds.

Reference and administrative details

Charity number: 1205552
Company number: CE034170
Registered Office: 29 Lindle Lane, Hutton, Preston PR4 4AR

Our advisers

Accountants	Alston Hill	14 Ashton Drive, Nelson, Lancashire BB9 0UA
Bankers	The Co-operative Bank	P O Box 250, Skelmersdale, WN8, 6WT

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key personnel

The Orange Foundation: Trustees' and Directors

Chair	Stuart Crane
Trustees	Stephen Gregson
	Kim Sturgess
	Jane Dew

Director/Founder	Michael Gregory
------------------	-----------------

Structure, Governance and Management Governing Document

The Orange Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 2nd November 2024. It is registered as a charity with the Charity Commission.

Appointment of trustees

Functions and duties of charity trustees

The charity trustees shall manage the affairs of the CIO and may, for that purpose, exercise all the powers of the CIO. It is the duty of each charity trustee:

(a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances, having regard in particular to:

- i. any special knowledge or experience that he or she has or holds himself or herself out as having; and,
- ii. if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

Eligibility for trusteeship

(a) Every charity trustee must be a natural person.

(b) No individual may be appointed as a charity trustee of the CIO:

- if he or she is under the age of 16 years; or
- if he or she would automatically cease to hold office under the provisions of clause [12(1)(e)].

(c) No one is entitled to act as a charity trustee, whether on appointment or on any re-appointment, until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.

(d) At least one of the trustees of the CIO must be 18 years of age or over. If there is no trustee aged at least 18 years, the remaining trustees may only act to call a meeting of the charity trustees or appoint a new charity trustee.

Number of charity trustees

(a) The Orange Foundation will have at least three charity trustees and a maximum of five. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

(b) The maximum number of charity trustees is five. The charity trustees may not appoint any charity trustee if, as a result, the number of charity trustees would exceed the maximum.

Charity trustees

The trustees for this accounting period are as follows, and are appointed for the following terms:

Stuart Crane for 4 years
 Jane Dew.....for 3 years
 Kim Sturgess..... for 2 years
 Stephen Gregson.....for 3 years

Appointment of charity trustees

- 1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- 2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustee induction and training

Should any new trustees be appointed, they will undergo an induction session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and financial performance of the charity.

Organisation

The board of trustees administers the charity. The board normally meets quarterly and to discuss charity development, governance, finance and fundraising activities. The founder, Michael Gregory, manages the charity's day-to-day operations.

Related parties and co-operation with other organisations

None of our trustees receives remuneration or other benefits from their work with the charity. Any connection between a trustee or director of the charity with any outside agency must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Related party transactions are reported in note 8.

Pay policy for senior staff

All directors/trustees give their time freely, and no director/trustee received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 8 to the accounts.

Risk management

The Orange Foundation has introduced a risk management template for all activities and follows the HSE guidance, Five Steps to Risk Assessment.

Our approach to fundraising activities

The Orange Foundation is regulated by the Fundraising Regulator, and we are committed to following the Code of Fundraising Practice and the Fundraising Promise.

As a charity, we are committed to the following principles:

Being clear and truthful
Handling donations safely and securely
Honouring our promises to our supporters
Taking responsibility for our fundraising
Being responsible with personal data

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the The Orange Foundation for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Founder is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to works with the charity's accountant, Alston Hill to ensure that the financial statements comply with the Companies Act 2006. All bank statements are made available to the trustees so they can safeguard the assets of the charity and the group and hence 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 legislation in other jurisdictions.

Statement as to disclosure to our accountants

Insofar as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, information needed by the accountant in connection with preparing their report, of which they are unaware, and;
- the trustees, having made enquiries of fellow directors and the group's accountant that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the accountant is aware of that information.

By order of the board of trustees



Michael Gregory, Founder
27.01.26

The Orange Foundation
Statement of Financial Activities
(including income and expenditure account)
For the period ending 1 April 2025

	Note	Total Funds 2025 £
Income:		
Donations and legacies	1	48,357
<i>Income from charitable activities:</i>		
Fundraising events	2	11,317
<i>Income from other trading activities:</i>		
Advertising	3	500
Total income		60,174
Expenditure		
<i>Costs of raising funds:</i>		
Events costs	4	13,829
Commercial trading operations	5	11,416
Governance	6	2,455
<i>Expenditure on charitable activities:</i>		
Patient advocacy	7	900
Charitable donations	7	3,000
Total expenditure		31,600
Net income and net movement in funds for the period		28,573
<u>Reconciliation of funds</u>		
Total Funds brought forward		-
Total funds carried forward		<u>28,573</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Orange Foundation
Balance Sheet
For the period ending 1 April 2025

	Note	2029
		£
Fixed assets		
Tangible assets		-
Investments		-
Total Fixed Assets		-
Current assets		
Debtors	10	1,153
Cash at bank and in hand		28,553
Total Current Assets		30,006
Liabilities		
Creditors falling due within one year		-
Net Current assets		30,006
Total assets less current liabilities		30,006
Creditors: falling due after more than 1 year	11	(1,433)
Net assets		<u>28,573</u>
The funds of the charity:		
Unrestricted income funds		
Total charity funds		<u>28,573</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 13-16 form part of these accounts



Name: Michael Gregory
Founder
Approved by the trustees on 28.01.26

Notes on the accounts

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Orange 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 note(s).

Preparation of the accounts on a going concern basis

The Trust reported a cash inflow of £28,573 for the period. The trustees are of the view that the charity is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds
- Expenditure on charitable activities includes patient advocacy and donations.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and governance costs which support the charity's activities. These costs have been allocated using the expenditure headings.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Legal status

The charity is a company limited by guarantee and has no share capital.

Note 1

Income from donations and legacies

Donations	2025 £
Donations	48,357
Legacies	-
Total	<u>48,357</u>

The income from donations and legacies was £48,357, of which £48,357 was unrestricted. The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Note 2

Income from fundraising events

Events	2025 £
Inaugural Ball Tickets	11,317
Total	<u>11,317</u>

The income from fundraising events was £11,317, of which £11,317 was unrestricted.

Note 3

Income from other trading activities

Other trading events	2025 £
Advertising	500
Total	<u>500</u>

Note 4

Analysis of expenditure on raising funds

Event costs	2025 £
Inaugural Ball	13,829
Total	<u>13,829</u>

Note 5

Analysis of expenditure relating to commercial operations

Commercial operations	2025 £
Advertising & Marketing	10,394
General expenses	530
Printing & stationery	329
IT costs	121
Subscriptions	42
Total	<u>11,416</u>

Note 6

Analysis of expenditure relating to governance

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are allocated to commercial operations (see note 5).

Governance	2025 £
Insurance	1,116
Accountancy	1,279
Legal fees	60
Total	<u>2,455</u>

Note 7

Analysis of expenditure relating to charitable activities

Charitable activities	2025 £
Patient advocacy	900
Charitable donations made	<u>3,000</u>
Total	3,900

Needs a note about the donations. £1,500 Just Giving, £1,500 Cancer Help.

Both donations of £1,500.00 were made to Cancer Help – firstly via Just Giving but the second payment was made directly by bank transfer

Note 8

Related Party Transactions

Michael Gregory is a director of the charity and has two separate businesses called TwentyOne BM Ltd and Turtle Head Brewing Company Ltd, all of which have engaged in related party transactions as follows:

	2025 £
Income	
Michael Gregory - donations	20,000
TwentyOne BM - donations	<u>3,820</u>
Total	23,820
Expenditure	
TwentyOne BM - advertising & marketing	1,400
Michael Gregory – general expenses	<u>33</u>
Total	1,433

Amounts owed to related parties as at 1st April 2025 were £1,433 (see Note 11).

Note 9

Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Note 10
Debtors

Current debtors	2025 £
VAT refund	1,153
Total	<u>1,153</u>

Note 11
Creditors

Creditors falling due after more than 1 year	2025 £
TwentyOne BM Ltd	1,400
Michael Gregory	33
Total	<u>1,433</u>

The £1,433 is owed to related parties (see Note 8).