

THE RICHARD DIMBLEBY CANCER FUND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

Registered Charity: 247558

E d w a r d s & K e e p i n g

Chartered Accountants

THE RICHARD DIMBLEBY CANCER FUND

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THE RICHARD DIMBLEBY CANCER FUND

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name THE RICHARD DIMBLEBY CANCER FUND

Registered charity 247558

Address 4th Floor, Management Offices
Bermondsey Wing
Guys Hospital
Great Maze Pond
London
SE1 9RT

Trustees

Jonathan Dimbleby
Helen Boaden
Hamish Sinclair
Frederick Dimbleby
Liz Price
Arnie Purushotham
Jo Ralling
Kyle Taylor
Patricia Brolly

Chairman
Deputy Chair
Honorary Treasurer

Staff

Paula Hargadon	Cancer Care Map Co-Director
Robin Pritchard	Cancer Care Map Co-Director
Lois Jacobs	Cancer Care Map Content Manager

Advisors:

Auditor Edwards and Keeping, Chartered Accountants
Unity Chambers
34 High East Street
Dorchester
Dorset DT1 1HA

Investment managers Cazenove Capital Management
12 Moorgate
London EC2R 6DA

Bankers NatWest Bank
PO Box 35
10 Southwark Street
London, SE1 1TT

Professional Governance Advisor Filanthropia Consulting Limited
Heath House
Aldens Lane
Godalming, Surrey GU8 4AP

THE RICHARD DIMBLEBY CANCER FUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report and the audited financial statements of The Richard Dimbleby Cancer Fund for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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.

Objectives and activities for the public benefit

The Trust was created by a Trust Deed in England dated 23 March 1966 and exists for the purpose of supporting people with cancer and their carers, as well as funding research into cancer treatment and palliative and supportive care: put simply, to help make life better for people living with cancer.

The original deed states that the funds be applied for all or any of the following purposes 1) to promote the work of Cancer Research 2) to provide relief and comfort for Cancer sufferers and/or 3) to establish and endow Cancer Research and/or treatment, fellowships, bursaries or scholarships.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Throughout 2022/23 the charity continued to focus its work on the growth and development of Cancer Care Map. Working with NHS Trusts, support services, charities and community support organisations across the UK, Cancer Care Map is the only comprehensive and trusted directory of cancer care services in the country. Robin Pritchard and Paula Hargadon continued in their roles of Co-Directors, 5 days per week and 3 days per week respectively. Lois Jacobs continued in her part-time role (24 hours per week) as Content Manager.

There are a team of contract Content Editors, overseen by Robin Pritchard and Lois Jacobs, which provides the capacity to grow and reduce the team as needed. The charity continues to engage the services of Loupe Agency to oversee the social media activity for the charity. Contracts for services are in place for all support.

Signet Consulting are engaged on a monthly contract basis to ensure the technical support of the platform and all IT support for the charity. Howzit Digital services were engaged from May 2022 and provide technical development for the site as and when required.

The Board has remained committed to continuing to raise the public profile of the charity. Due to the economic climate caused by the global health crisis, all fundraising activity remained on hold throughout 2022/23. A fundraising event is planned for autumn 2023.

The Richard Dimbleby Cancer Care Research Fund remains on hold at this time. All historic grants awarded have now been finalised.

As per the terms of the Major Gift made to Guy's and St Thomas' Charity in July 2019, the Guy's and St Thomas' Trust continue to support the ongoing work of Dimbleby Cancer Care at Guy's Cancer Centre with no further financial input from The Richard Dimbleby Cancer Fund.

The Advisory Board remains in place and continues to advise on matters arising including current research projects still in progress and the development of Cancer Care Map.

The charity is registered at Guy's Hospital. The agreement with GSTT is that the office space is used as a shared office space with access for the Cancer Care Map team 2 days per week while continuing to utilize onsite storage space and use of the post-room.

THE RICHARD DIMBLEBY CANCER FUND

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Achievements and performance

No formal fundraising events were undertaken during 2022/23. We continued to engage the contractual services of Michael Kay to manage all funding applications to Trusts and Foundations. At the end of the financial year to 31 July 2023 grants to the value of £28,800 had been achieved through Michael Kay's applications.

Further to the NHS England funding support of £300,000 for the year 2021/22, there was a further award of £145,000 for the FY 2022/23, with the first payment received in November 2022 and the final payment in January 2023. In July 2023, £100,000 funding was agreed for FY 2023/24. NHS England have provided three years of funding to support Cancer Care Map operations from FY2021/22 to FY 2023/24. As NHS England and RDCF run different financial accounting periods, the funding is allocated to two RDCF financial periods FY 2021/22 and FY 2022/23.

We continue to engage directly with all the NHS England Cancer Alliances and continue to engage with stakeholders in Primary and Secondary Care as well as the third sector throughout the UK. We present regularly to both patient and health care professional groups and the site is now embedded within many NHS Trust and Cancer Alliance websites as a signposting resource for cancer support services.

Financial review

Hamish Sinclair continues in his role of Honorary Treasurer, working closely with Paula Hargadon and the Cazenove Account team. The charity accounts preparation, payroll and annual audit are managed by the charity's accountants, Edwards & Keeping.

Total income for the year was £388,144 (2021/22 £239,981) and total expenditure was £226,183 (2021/22 £313,327), with an overall surplus of £161,961 (2021/22 deficit of £73,346). The surplus on restricted funds was £38,091 with £35,591 carried forward for expenditure in the next accounting period. The surplus on unrestricted funds was £100,364, increasing the unrestricted funds balance at 31st July 2023 from £136,903 to £237,267. The financial surplus for the year is significantly higher as this has been impacted by the GSTF donation which had been held as a liability since 2019 but converted to a donation in 2022/23 and also the timing of the NHS funding which spans across two RDCF financial years.

The Richard Dimbleby Cancer Fund's reserve policy is to hold six months of planned expenditure as cash reserves to ensure continued financial security.

Plans for future periods

Over the financial year 2022/23, The Richard Dimbleby Cancer Fund continued to develop Cancer Care Map, predominantly through its work with NHS England and the Cancer Alliances. The funding received from NHS England for 2022/23 enabled us to run digital marketing campaigns to continue to increase traffic to the site, raising awareness of the resource for patients and clinicians.

Further funding for 2023/24 from NHS England has been approved and discussions are scheduled to look at funding opportunities beyond the current funding period.

Cancer Care Map is now positioned as a key sign-posting resource for anyone facing cancer in the UK today. The Directors continue to develop relationships with key stakeholders across the UK

THE RICHARD DIMBLEBY CANCER FUND

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management

See objectives and activities above.

The Trust Deed provides for a minimum of three trustees. The power to appoint new trustees is vested in the surviving or continuing trustees. The Board of Trustees met four times in the year. The Cancer Care Map Directors report to the Chairman and Deputy Chairman on a regular basis.

Annual staff appraisals (including salary reviews) are carried out by the Chairman and Director at the beginning of the year.

The charity remains bound and informed by GDPR legislation. The Board remains vigilant to possible risks and remain confident that the charity is not exposed currently to any that require action at this point.

Trustee responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees for issue on 8 November 2023 and signed on their behalf by:

J Dimbleby

THE RICHARD DIMBLEBY CANCER FUND

AUDITOR'S REPORT

TO THE TRUSTEES OF THE RICHARD DIMBLEBY CANCER FUND

Opinion

We have audited the financial statements of The Richard Dimbleby Cancer Fund (the 'charity') for the year ended 31st July 2023 which comprise The Statement of Financial Activities, Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st July 2023, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustee's report.

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE RICHARD DIMBLEBY CANCER FUND

AUDITOR'S REPORT

TO THE TRUSTEES OF THE RICHARD DIMBLEBY CANCER FUND

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 4], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including legislation, such as the Charities Act 2011, data protection, employment and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and reviewing legal expenses; and
- identified laws and regulations were communicated to the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journals entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions;

THE RICHARD DIMBLEBY CANCER FUND

AUDITOR'S REPORT

TO THE TRUSTEES OF THE RICHARD DIMBLEBY CANCER FUND

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>

This description forms part of our auditor's report.

Edwards and Keeping is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Edwards & Keeping, Statutory Auditor

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

5 December 2023

THE RICHARD DIMBLEBY CANCER FUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations		64,199	-	64,199	35,003
Legacies		15,047	-	15,047	-
Grants - not performance related		61,300	-	61,300	54,800
Charitable activity grants - NHS England 22/23		-	145,000	145,000	150,000
Charitable activity grants - NHS England 23/24		-	100,000	100,000	-
Fundraising events		-	-	-	-
Investment income:					
Income from managed funds		1,429	-	1,429	125
Bank deposit interest		1,169	-	1,169	53
Total income		143,144	245,000	388,144	239,981
Expenditure on:					
Raising funds	2	17,724	-	17,724	20,178
Charitable Activities	3	1,550	206,909	208,459	293,149
Total expenditure		19,274	206,909	226,183	313,327
Net income/(deficit) before investment gains and losses		123,870	38,091	161,961	(73,346)
Transfer between funds	11	(23,506)	23,506	-	-
Net gains/(losses) on investments	8	-	-	-	-
Net income/(deficit) for the year	5	100,364	61,597	161,961	(73,346)
Reconciliation of funds					
Funds brought forward		136,903	(26,006)	110,897	184,243
Funds carried forward	11	237,267	35,591	272,858	110,897

All results are derived from continuing activities.

The Trust has no gains or losses other than those recognised in the Statement of Financial Activities.

THE RICHARD DIMBLEBY CANCER FUND

STATEMENT OF FINANCIAL ACTIVITIES

COMPARATIVE - YEAR ENDED 31ST JULY 2022

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	35,003	-	35,003	12,975
Grants - not performance related	48,800	6,000	54,800	45,525
Charitable activity grants - NHS England	-	150,000	150,000	150,000
Fundraising events	-	-	-	-
Investment income:				
Income from managed funds	125	-	125	4
Bank deposit interest	53	-	53	7
Total income	83,981	156,000	239,981	208,511
Expenditure on:				
Raising funds	20,178	-	20,178	20,177
Charitable Activities	(3,526)	296,675	293,149	138,703
Total expenditure	16,652	296,675	313,327	158,880
Net income/(deficit) before investment	67,329	(140,675)	(73,346)	49,631
Net gains/(losses) on investments	-	-	-	-
Net income/(deficit) for the year	67,329	(140,675)	(73,346)	49,631
Reconciliation of funds				
Funds brought forward	69,574	114,669	184,243	134,612
Funds carried forward	136,903	(26,006)	110,897	184,243

THE RICHARD DIMBLEBY CANCER FUND

Registered Charity: 247558

BALANCE SHEET AS AT 31 JULY 2023

	Notes	Total funds 2023 £	Total funds 2022 £
Fixed assets			
Tangible assets	7	1,270	2,033
		<u>1,270</u>	<u>2,033</u>
Current assets			
Investments	8	47,000	47,000
Debtors	9	100,230	2,617
Cash at bank and in hand		137,441	100,775
		<u>284,671</u>	<u>150,392</u>
Liabilities			
Creditors: amounts falling due within one year	10	(13,083)	(41,528)
		<u>271,588</u>	<u>108,864</u>
Net current assets			
		<u>272,858</u>	<u>110,897</u>
Net assets			
		<u>272,858</u>	<u>110,897</u>
Funds			
Unrestricted income funds			
General income funds		237,267	136,903
Restricted funds		35,591	(26,006)
		<u>272,858</u>	<u>110,897</u>
Total funds	11	<u>272,858</u>	<u>110,897</u>

Approved by the trustees for issue on 8th November 2023 and signed on their behalf by:

J Dimbleby

H Sinclair

THE RICHARD DIMBLEBY CANCER FUND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(a) Basis of preparation

The Richard Dimbleby Cancer Fund was created by Trust Deed in England & Wales.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the relevant version of the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The accounts are prepared on a going concern basis under the historical cost convention. There are no material uncertainties which cast doubt on the charity's ability to continue as a going concern. The accounts are presented in sterling which is the functional currency of the Trust and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a letter of performance before the charity is entitled to the funds, the income is deferred and not recognised until either of those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate where the administrator/executor for the estate has communicated in writing both the amount and the settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Event income is recognised upon receipt of the funds.

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. Dividends are recognised once the dividend has been declared. This is normally upon notification from the fund managers of the dividend due.

(c) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

THE RICHARD DIMBLEBY CANCER FUND

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

(c) Expenditure (continued)

Donations and grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued as a commitment once the trustees have approved the application and the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one year or multi year grant. Grants awarded that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant is outside the control of the charity.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs have been apportioned between fundraising and charitable activities on the basis of the activities undertaken by staff.

(d) Tangible fixed assets

Tangible fixed assets purchased for continuing use by the charity are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:-

Computer equipment over 4 years

(f) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the statement of financial activities if the shares are publicly traded or their fair value can otherwise be measured reliably.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

(f) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

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

2 Costs of raising funds

	2023	2022
	£	£
Fundraising costs	4,753	7,980
Investment management costs	120	78
Support and governance costs	12,851	12,120
	<u>17,724</u>	<u>20,178</u>

THE RICHARD DIMBLEBY CANCER FUND

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

3 Costs of charitable activities

	2023 £	2022 £
Online information and support	180,396	271,297
Cancer Information and Support service cost (Dimbleby Cancer Care Research Fund)	-	(6,350)
Support and governance costs	28,063	28,202
	<u>208,459</u>	<u>293,149</u>

4 Allocation of governance and support costs

The breakdown of support costs and governance costs and how these are allocated between fundraising and charitable activities is shown in the table below:

	Total allocated £	Fund Raising £	Charitable Activities £
Office running costs	3,880	388	3,492
Administration and operations salaries	29,719	11,888	17,831
Audit and accountancy	4,426	442	3,984
Consultancy fees	1,550	-	1,550
Insurance	1,339	133	1,206
	<u>40,914</u>	<u>12,851</u>	<u>28,063</u>

All costs were allocated on the basis of staff time, based on activities during the year.

5 Net income for the year

	2023 £	2022 £
This is stated after charging:		
Depreciation	763	763
Accountants' fees		
Audit fees	1,980	1,800
Other services - accountancy	2,446	2,837
	<u>2,446</u>	<u>2,837</u>

6 Information regarding employees and trustees

	2023 £	2022 £
Salaries	108,014	101,223
National Insurance	6,207	6,182
Pension contributions	1,532	1,487
	<u>115,753</u>	<u>108,892</u>

All trustees give of their time freely and no trustee remuneration was paid in the year.

During the year no travel expenses (2022 £Nil) were reimbursed to any of the Trustees. There were no travel expenses outstanding at the end of the year (2022 £Nil).

There was an average of 3 employees during the year (2022 3 employees).

There are no higher paid employees (2022 nil)

The charity considers its key management personnel comprise the trustees shown on page 1.

THE RICHARD DIMBLEBY CANCER FUND

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

7 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 August 2022	3,050
Additions	
Disposals	-
At 31 July 2023	3,050
Depreciation	
At 1 August 2022	1,017
Eliminated on disposals	-
Charge for the year	763
At 31 July 2023	1,780
Net book value	
At 31 July 2023	1,270
At 31 July 2022	2,033

8 Current Asset Investments

	Cash Equivalents £	Total 2023 £	Total 2022 £
Valuation			
At 1 August 2022	47,000	47,000	47,000
Acquisitions at cost	-	-	-
Disposal proceeds	-	-	-
Realised gains/(losses) on disposal	-	-	-
	47,000	47,000	47,000
Unrealised gains/(losses) on revaluation	-	-	-
	47,000	47,000	47,000
Cash deposits	2,192	2,192	2,117
At 31 July 2023	49,192	49,192	49,117

The cash deposits held by the investment managers is included within the cash at bank and in hand total.

THE RICHARD DIMBLEBY CANCER FUND

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

9 Debtors

	2023 £	2022 £
Other debtors	100,230	2,617
	<u>100,230</u>	<u>2,617</u>

All debtors are due within one year.

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Amount due to Dimbleby Cancer Research Fund	-	33,358
Other creditors	13,083	8,170
	<u>13,083</u>	<u>41,528</u>

11 Funds

	General funds £	Restricted fund other £	Restricted fund NHSE £	Total funds £
At 1 August 2022	136,903	1,475	(27,481)	110,897
Income	143,144	-	245,000	388,144
Expenditure	(19,274)	-	(206,909)	(226,183)
Net investment gains	-	-	-	-
Transfers between funds	(23,506)	-	23,506	-
At 31 July 2023	<u>237,267</u>	<u>1,475</u>	<u>34,116</u>	<u>272,858</u>
Represented by:-				
Tangible fixed assets	1,270	-	-	1,270
Net current assets	235,997	1,475	34,116	271,588
	<u>237,267</u>	<u>1,475</u>	<u>34,116</u>	<u>272,858</u>
Prior year	General funds £	Restricted fund other £	Restricted fund NHSE £	Total funds £
At 1 August 2021	69,574	15,270	99,399	184,243
Income	83,981	6,000	150,000	239,981
Expenditure	(16,652)	(19,795)	(276,880)	(313,327)
Net investment gains	-	-	-	-
At 31 July 2022	<u>136,903</u>	<u>1,475</u>	<u>(27,481)</u>	<u>110,897</u>

12 Contingent asset

The Richard Dimbleby Cancer Fund is entitled to the share of an estate and an interim legacy of £15,000 has been received and is included in these Financial Statements. The timing and value of any further payment is unknown and hence is not recognised in these Financial Statements.