



THE CANCER FUND FOR CHILDREN
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Northern Ireland Charity Number: NIC100532
Company Registration Number: NI 049930
HMRC Number: XR 29768

THE CANCER FUND FOR CHILDREN

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THE CANCER FUND FOR CHILDREN

OFFICERS AND PROFESSIONAL ADVISORS

Trustees/Directors as at 27th November 2023

Peter O'Brien
Joan Ballantine
Gerry Halpenny
Dr Robert Johnston
Michelle Hatfield
Donal O'Shaughnessy
Pádraic Ó Giolláin
Peter Shields (appointed 1st April 2022)
Cormac Owens (appointed 1st April 2022)
Robin McCormick (appointed 3rd May 2023)
Donal Hutchinson (appointed 3rd May 2023)
Kate Marshall (Chair, resigned 3rd May 2023)
Kenneth Brundle (resigned 3rd May 2023)
David Sterling (resigned 3rd May 2023)
Lisa Collins (resigned 12th August 2022)

Directors are appointed in accordance with the provisions laid down in the Memorandum and Articles of Association.

Chairperson

Peter O'Brien

Treasurer

Joan Ballantine

Company Secretary

Gerry Halpenny

Chief Executive

Phil Alexander

Registered Office

Curlew Pavilion
Portside Business Park
Airport Road West
Belfast, BT3 9ED

Northern Ireland Charity Number

NIC100532

Company Registration Number

NI049930

HMRC Number

XR29768

Auditors

Moore (N.I.) LLP
Chartered Accountants & Registered Auditor
7 Donegall Square North
Belfast, BT1 5GB

Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast, BT1 6JS

Solicitor

Pinsent Masons
1 Lanyon Place
Belfast BT1 3LP

Bank of Ireland
4/8 High Street
Belfast, BT1 2BA

Ulster Bank Limited
Connswater Branch
Arches Retail Park
Belfast, BT5 4AF

THE CANCER FUND FOR CHILDREN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees (who are also Directors of the charitable company for the purposes of company law) have pleasure in presenting their annual report and the audited financial statements for the year ended 31 March 2023. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

The following Trustees have held office since 1 April 2022:

Peter O'Brien
Joan Ballantine
Gerry Halpenny
Dr Robert Johnston
Michelle Hatfield
Donal O'Shaughnessy
Pádraic Ó Giolláin
Peter Shields (appointed 1st April 2022)
Cormac Owens (appointed 1st April 2022)
Robin McCormick (appointed 3rd May 2023)
Donal Hutchinson (appointed 3rd May 2023)
Lisa Collins (resigned 12th August 2022)
Kate Marshall (resigned 3rd May 2023)
Kenneth Brundle (resigned 3rd May 2023)
David Robert Sterling (resigned 3rd May 2023)

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on the initial page of the financial statements.

Objectives & Activities

The Company is established for the relief of need by reason of ill-health amongst children, and the families of children, anywhere in the world, who are adversely affected by cancer through the provision of practical, social and emotional support insofar as is charitable under the law of Northern Ireland and in particular:

1. To provide support (including but not limited to practical, emotional and psychosocial support) for all children and young people (0-24 years) diagnosed with cancer, their siblings (0-24 years) and those children and young people (0-24 years) who have a parent or other primary carer diagnosed with cancer alongside their families throughout Northern Ireland & Ireland; with a view to reducing isolation, improving wellbeing and equipping individuals to cope better with the impact of a cancer diagnosis, alongside improving family relationships, reducing stress and anxiety and promoting independence.
2. To provide families dealing with a cancer diagnosis, a palliative/terminal cancer diagnosis, or families bereaved through cancer with relief, care, and support through a range of facilities including our Therapeutic short break centre, Daisy Lodge and residential centre, Narnia. Therapeutic breaks promote rest and relaxation, teamed with unique psychosocial support specifically tailored to each family. They are designed to improve wellbeing, build precious memories, and facilitate families spending quality time together.
3. To provide time sensitive and age-appropriate support (including but not limited to practical, emotional and psychosocial support) to children and young people who are dying as a result of cancer, their siblings and those children and young people who have a parent dying from cancer, offering continuity of care through ongoing bereavement support to each family.
4. To provide a range of opportunities for children, young people, and parents/primary carers impacted by cancer to meet one another and share experiences.
5. To provide safe spaces where children, young people and families can talk openly about the impact that cancer has on their lives, and work with them at a local, regional and national level to advocate and lobby for improvements in cancer care and support.
6. To raise public awareness of the impact of childhood cancer and the impact of a parental cancer diagnosis on a child or young person.

THE CANCER FUND FOR CHILDREN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (C'TD)

Achievements & Performance

Our vision is that no child faces cancer alone. At Cancer Fund for Children, we connect, empower, and strengthen children, young people and families struggling to cope with the emotional impact of cancer.

It's a testament to the relentless drive and unwavering compassion of our entire team, from our tireless staff to our dedicated volunteers that we remain on track to deliver on our 5-year strategy that will take us to 2026. Key pillars of this strategy include the ongoing improvement of services, youth engagement, the development of services across the Republic of Ireland (ROI), developing our people and culture, growing awareness of our work, financial sustainability and continuing on our journey to good governance.

We understand that the journey through cancer is a daunting one, filled with uncertainty and fear. But we also know that with the right support, resilience, and a network of support, these challenges can be transformed into opportunities for growth and connection.

Over the past year, our team has risen to unforeseen challenges. The global pandemic continued to bring uncertainty, impacting the lives of countless families already facing the heavy burden of cancer. Despite these challenges, our team has not only persevered but also thrived. They responded with agility and determination to the increased referrals, recognizing the urgent need to ensure no child would face cancer alone, especially during these trying times.

Progress Update

In line with our commitment to growth and sustainability, we initiated the recruitment of an executive leadership team. This strategic move will enable us to expand our reach, enhance our impact, and provide even more comprehensive support to those who rely on us. The executive leadership team of Cancer Fund for Children (CFFC NI) has continued to provide administrative support to the Board of its sister charity in the Republic of Ireland, Cancer Fund for Children Ireland (CFFC ROI).

Services Update

This year has been an important and impactful year across the services within Cancer Fund for Children.

As like last year we have seen a significant growth in children, young people and families seeking support, and in response we have been able to lead on several key developments to help meet this need.

At its core our support meets children, young people, and families with a strong degree of sensitivity, warmth, compassion, and flexibility. It centres around the importance of connection, relationship, building trust and rapport, and then tries to ensure the support offered is what is needed. This year more than any other we have done this, and we look to strengthen it in the years ahead.

Our developmental roles within the areas of parental, palliative family-based support and bereavement support have been instrumental and have delivered a range of individual support, specialist sessions, bespoke groupwork both in-person and online for both children, young people and parents, parental coffee mornings, bereaved coffee mornings, as well as carrying out a study into 'parental anxiety' during family life with cancer. This work is helping to ensure families get a more holistic level of support and the developmental nature of the work allows us to think, reflect and learn, all in aid of helping to shape our services longer term.

Our residential groupwork programmes were back in full swing, as well as our opportunity for young people to complete their Duke of Edinburgh award. We worked with a range of stakeholders to help provide opportunities for diagnosed teenagers to avail of UK wide residencies, sailing trips and conferences and families throughout the year availed up our Care Free Choir and continual events/opportunities.

We continued to develop our short breaks at Daisy Lodge, Newcastle, Co Down, with improved working practices to ensure families could continue to get the appropriate support at a time in which they needed it. The team continued to work tirelessly to ensure families felt safe. The team enhanced the mid-week offer of support by providing more rest and relaxation overnights for parents/guardians which have been a real success this year. Families from the Republic of Ireland also continued to avail of the provision of therapeutic short breaks at Daisy Lodge (2022/23 – 63 families).

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Our work with teenagers and young adults in hospitals across Northern Ireland (NI) also took a major step forward. Following the introduction of a regional ward-based Cancer Support Specialist last year, in September of this financial year we also introduced a Belfast hospital-based Cancer Support Specialist and as part of the Teenagers and Young Adults (TYA) Service for NI we now provide support in all hospital settings, providing much needed age specific support to young people and young adults when they most need it.

This year within the charity (both CFFC NI and CFFC ROI) we also went through a complete overhaul of our IT and database systems, moving our referral process online with a fully holistic and integrative database system. This was done in line with updating our website, literature and streamlining our systems, processes and quality standards.

Youth Engagement

One of the priorities of our five-year strategy is to ensure that the voice of children and young people is at the heart of our organisation, and they play an active role in championing change across cancer services.

Following the successful development of our Youth Engagement strategy last year, this year we began the real day to day work of supporting children and young people to have a real and lasting voice within the charity and beyond.

We recruited 2 new groups of children and young people aged 8-11 and 12-17, who would become our youth engagement groups, and following a period of induction these young people have attended numerous meeting days, residentials and events. They have attended fundraising events, meetings, worked together to plan for a 'Young Peoples celebration Event' and carried out the first youth led review of our services.

Young Ambassadors

This year we also launched opportunities to be Young Ambassadors with Cancer Fund for Children. Young Ambassadors are young people who have been supported by Cancer Fund for Children who would like to be public ambassadors sharing their story, partaking in media, speaking at events and publicly about the impact of cancer on children and young people. Specific training and support was provided to 4 young people this year and they have already attended a number of engagements.

In July 2022, we recruited 2 peer facilitators to help support the work across this team and work directly with children and young people. Both peer facilitators are former service users of the charity and their employment as youth apprenticeships was made possible through funding from the Department of Communities through the Rank Foundation.

#iWill Project

In May 2022, young people involved in our bereaved advocacy project launched their very own 'Youth Led' resource for schools. The 'Bereavement Support Plan' and accompanying guidance booklet for schools was designed specifically by young people for young people to help better support bereaved students. Their experience and research showed that the level of support offered varied vastly between different schools and that most often, young people were not involved in the decisions around how they were supported post-bereavement.

The aim of their resource was "*to ensure that schools are a safe, comfortable and supportive place for bereaved students in Northern Ireland*".

Over the summer the resource and teacher guidance was sent to every post primary school in Northern Ireland and throughout the year we have received additional requests for the resource.

Services Impact

During 2022-23, Cancer Fund for Children, had a **30% increase** in referrals, receiving **324** new family referrals from a range of Health Care Professionals/self-referrals across Northern Ireland. Alongside this, we continued to support families in ROI to avail of short breaks as well as hospital based support. This figure alongside the existing family caseload meant Cancer Fund for Children directly supported over **800 families this year**.

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Individual tailored support remained an integral part of the overall package offered to the children and young people. In total **1147 individual support sessions** were delivered in Northern Ireland with a further **240 support sessions** offered within CHI at Crumlin by our sister charity Cancer Fund For Children Ireland.

Residential group work fully recommenced in Narnia, at Daisy Lodge, and children and young people were able to benefit again from peer connection and the support they find through the residential activities. There were 22 residencies in total.

In December, the team supported a significant number of families in financial distress to access support. They planned and organised Christmas events, as well as helping to provide families with direct personalised video messages from Santa.

1,737 children and their parents/carers had the opportunity to spend time away from hospital and home life to rest and recharge at Daisy Lodge, our therapeutic short break centre. An increase of 15% compared to previous year. Overall, our residential services have achieved more short breaks than any other time, with 453 families availing of short breaks at Daisy Lodge, 38 bereaved families availing of self-catering weekends, and 180 parents/guardians availing of overnight rest and relaxation breaks at Daisy Lodge.

Group sessions encouraged participants to reflect, cope with stress and connect with others living through cancer. The team used a variety of creative activities to engage families. They delivered 659 workshops with families and individuals. With over 1000 complementary therapies also offered to family members.

A short summary of the feedback comments from families who stayed at Daisy Lodge on a therapeutic short break during the year 2022/23 is provided below:

- 90% of families felt more hopeful about their future following their short break.
- 94% felt better able to manage their family situation.
- 91% of families stated time together has strengthened their relationship as a family
- 88% Developed their connection as a family

Some quotes taken throughout this year:

"Thanks so much for today – Lucy had an absolute ball!! Love her vision board! Days like this does her the world of good & are priceless – thanks so much."

"Thank you all so much, Erin is home so full of confidence and so proud of herself for staying two nights, thank you for giving her this opportunity."

"Jack seemed to be two feet taller, this experience is the first time he has stayed away from home on his own. So proud of him and the confidence he has is amazing."

"You lot are worth your weight in gold."

"We were able to spend quality time with each other in a stress-free environment. We really enjoyed the activities and games room. The complimentary therapy was just lovely! We discovered that we enjoyed art activities together. We had a fun art session with Esther and are taking home a unique piece of art that we will display with pride. Thanks so much."

"A super break from home and a weekend spent together as a family. A break from hospital and cancer routine."

"We could be closer together in new environment for the first time without daddy/ husband. Important lesson how to build new and happy memories in new family situation."

"We gained quality family time, making new memories in memory of our loved one."

"We have had an amazing few days being able to relax and step away from all the hard times and stresses that a cancer diagnosis brings it's like being able to step away into a different world a truly magical experience."

"Rest and refreshment in beautiful surroundings with lovely, caring staff."

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Income Generation

We undertook a restructure within the income generation and communication team. In January 2023, a director was appointed to oversee the department. The team have developed a revised strategy to ensure the organisation can deliver on its strategic objectives across Northern Ireland and the Republic of Ireland.

We would like to take this opportunity to thank the local community for their unparalleled support throughout the past year and for their compassion and generosity. We want to also thank the many families who courageously shared their personal stories of family life and cancer to highlight the essential support they have received from Cancer Fund for Children.

We would like to take this opportunity to say thank you to all the clubs, schools, businesses, corporate partners, who go the extra mile for Cancer Fund for Children. We are fortunate to have such an amazing community of supporters and we feel confident that with their continued support we will be able to deliver on our mission to ensure that no child has to face cancer alone.

We would like to thank the Department of Health, Community Foundation, National Lottery Community Fund, Ulster Garden Village, The Ireland Funds, Children in Need, ARN Foundation and Co-op for providing funding and support to make our work possible.

Raising Awareness of Cancer Fund for Children

As we develop our brand and services across the Island of Ireland our digital presence is more important than ever, serving as a way for us to communicate our impact to new and existing supporters.

Over the last year our digital communications strategy has focused on sharing the content pillars that resonate with our audience which includes services content, large scale events and brand updates and to engage with our followers to increase engagement with our content.

The Communication Team continue to work closely with the Services Team to ensure growing awareness of the impact of cancer on children and young people. Family stories have been shared alongside blog posts and articles in newspapers.

Social Media

Facebook Followers: 21.1K

Facebook Reach: 469k (+59.6% on previous year)

Instagram Followers: 5.6K

Instagram Reach: 62k (+139.6% on previous year)

Twitter Followers: 6.3K followers

Twitter Reach: 64.4k impressions

Linked In Followers: 2.7K

Linked in Reach: 82.4k impressions

Website

62k users (+44% on previous year)

90k website sessions (+ 57.8% on previous year)

PR and Media

Over this period Cancer Fund for Children's (Island of Ireland) media coverage included:

- 382 print articles (13.6 million reach)
- 253 online articles (6.9 million reach)
- 13 radio interviews/mentions (598K reach)

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Similar to our digital content pillars included media coverage included services content, large scale events and brand updates such as the official opening of our new Narnia Garden, Childhood Cancer Awareness Month and impactful family stories.

Key milestones throughout the year

Narnia Garden Opening

In April, we officially opened our new Narnia Garden in the grounds of Daisy Lodge, Newcastle. Following a consultation with young people we support, and with the help of the National Lottery Community Fund and the Northern Ireland Prison Service an overgrown and neglected area of land behind our residential log cabin was transformed into a magical garden for children and young people impacted by cancer. The garden includes an archery lane, nightline, decked seating area with benches for workshops and discussions, atmospheric lighting and a gravelled seating area for reflection and peer support activities.

Parental Support Webinars

In June, we hosted a series of webinars in partnership with Parenting NI and the Community Foundation designed to support parents as they navigate cancer with their children. 44 parents/guardians attended webinars delivered by expert speakers covering topics including emotional health, strategies to reduce stress, self-care, compassion, and self-awareness and talking to children about cancer.

"I am glad I attended, and I felt more empowered to talk to my children"

Hospital Based Cancer Support Specialists in Dublin and Belfast

In May, our sister charity, Cancer Fund for Children Ireland (CFFC ROI) recruited its first Cancer Support Specialist on the paediatric cancer ward at Children's Health Ireland, Crumlin in Dublin. The role provides informal social and emotional support to families during their child's treatment.

We also recruited a Cancer Support Specialist for teenagers and young adults (age 14-24) in Belfast. Based at the Royal Victoria Hospital and Belfast City Hospital the role works alongside our existing Cancer Support Specialist who provides support to young cancer patients in regional hospitals across Northern Ireland.

Daisy Lodge, Cong, Co Mayo Update

In early 2023/24, our sister charity, Cancer Fund for Children Ireland began work to clear the site of Daisy Lodge, Cong, a therapeutic short break centre, similar to Daisy Lodge, Newcastle. The site clearance work is in preparation for construction projected to commence in 2024/25. Under the supervision of an archaeologist and ecologist a sub-base has been laid for a new access road, car park and the footprint of the building. The site has also been cleared to allow for a play area.

Childhood Cancer Awareness Month

International Childhood Cancer Awareness Month in September is a time when the world unites to increase awareness of paediatric cancer and shine a light on the unique challenges faced by families impacted by childhood cancer. Two young people, Jacob and Annabel shared their experience as part of our #MoreThanAMonth campaign.

"The one thing we would like other families to know about childhood cancer is that you are not alone. It's a rollercoaster of a journey but there's lots of support on offer to help you along the way. Don't be afraid to ask for help."

Volunteers

Volunteers remain a central pillar of Cancer Fund for Children, unfortunately following Covid we have been unable to use volunteers in the way we have done previously. A new Volunteer strategy will be developed in 2023/24 and funding has been secured to employ a volunteer coordinator.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (C'TD)

Financial Review

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Results for the Period

The Cancer Fund for Children's Statement of Financial Activities is set out on page 19 of the audited accounts. Total income increased from £2,639,873 (restated) in 2021/22 to £3,205,585 in 2022/23. Total expenditure increased from £2,410,601 in 2021/22 to £3,206,821 in 2022/23. The charity therefore generated net expenditure for the year of (£1,236).

Reserves Policy and Funds Employed

The Board of Trustees aims to build a reserve of 3 months operating costs over a period of six years beginning in 2017, with trade creditors and the overdraft being reduced over the first three years and reserves generated thereafter. This has been achieved and the charity is now in a position where it is steadily generating funds.

Total reserves of £3.43M as at 31 March 2023 falls into two categories:

Restricted funds

Of the available resources, £35k is held in restricted funds. Restricted funds represent income received that can only be used for particular purposes which are within the overall aims of Cancer Fund for Children.

Unrestricted funds

Of the available resources, £3.39M, which includes tangible fixed assets of £3.2M, is held in unrestricted funds. Unrestricted funds are funds that have no specific restrictions attached to them and are for use at the discretion of the charity in furtherance of the objectives of the charity.

Plans for Future Periods

The Board launched the 2021-26 strategy, the charity's strategic plan for the next five years.

The six major elements of the plan are as follows:

1. Ensure that all children impacted by cancer across the Island of Ireland have access to our services and that they receive the right emotional and therapeutic support to help them cope better with cancer.
2. Build and open our second therapeutic short break centre, Daisy Lodge, Cong, Co. Mayo, allowing more families to access therapeutic short breaks regardless of where they live in Ireland.
3. Ensure that children and young people are at the heart of our organisation and are an active voice in championing change across cancer services.
4. Build a more sustainable and financially resilient organisation by diversifying our fundraising and developing and nurturing lasting relationships with our supporters so they are with us now and in the future.
5. Grow and nurture a positive and inclusive culture where our staff, supporters, and service users feel valued, supported, and listened to.
6. Demonstrate the impact and value of our vital services, whilst raising awareness of Cancer Fund for Children (NI and ROI).

Structure, Governance & Management

Constitution

The Articles and Memorandum of Association, which were revised and approved by the Board in September 2021, form the governing documents of the Charity which is constituted as a company limited by guarantee in accordance with the Companies Act 2006.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (C'TD)

Organisational Structure

The current subscribers and trustees of the charity as of 27th November 2023 are set out on page 3.

Cancer Fund for Children is governed by a Board of Directors, who are all volunteers. The directors of Cancer Fund for Children are also directors of Cancer Fund for Children Ireland. They have no beneficial interest in either of the companies and receive no remuneration.

Whilst strategic decisions are taken by the Board of Trustees, responsibility for the day-to-day operations of the Charity across the Island of Ireland has been delegated to the Chief Executive and the executive leadership team of Cancer Fund for Children (CFFC NI). Please see section below “*Legal and Operational Structure – All Ireland Charity*” for further information.

The directors and secretary, who served at any time during the financial year except as noted for appointments and resignations, were as follows:

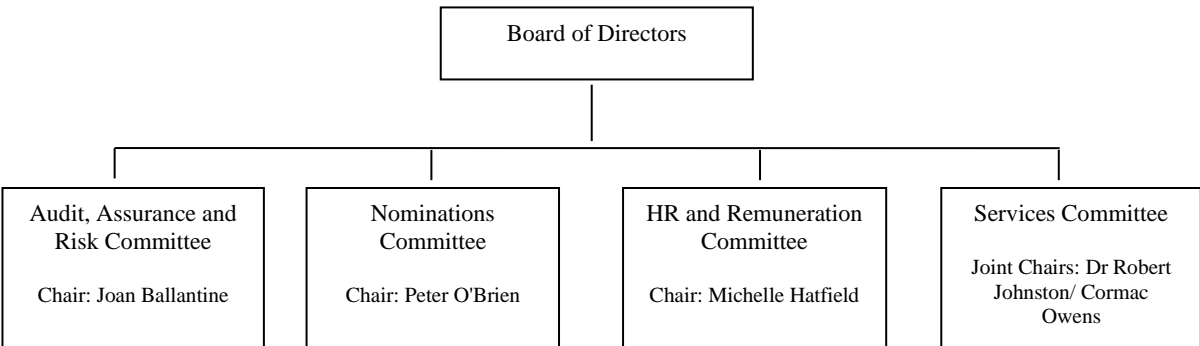
Peter O’Brien (Chairperson)
Gerard Halpenny (Secretary)
Cormac Owens
Daniel O’Shaughnessy
Joan Ballantine
Pádraic Ó Giolláin
Michelle Hatfield
Dr. Robert Johnston
Peter Shields (appointed 1st April 2022)
Robin McCormick (appointed 3rd May 2023)
Donal Hutchinson (appointed 3rd May 2023)
David Sterling (resigned 3rd May 2023)
Kate Marshall (Chair, resigned 3rd May 2023)
Kenneth Sydney Brundle (resigned 3rd May 2023)
Lisa Collins (resigned 22nd August 2022)

Remuneration of Trustees

All trustees are non-executive, receive no remuneration for their services. They give their time and advice freely, as volunteers, and although they are entitled to reimbursement for vouched expenses, no such claims have been made in 2022/23.

Governance Structure

The Board is supported by a Board Sub-Committee structure that deals effectively with specific aspects of the charity’s business and is chaired by a director. These committees consist of people who are experts in these areas and have relevant qualifications and experience.



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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (C'TD)

Board and Board Sub-Committee Meetings

The Board and the Board Sub-Committees met on several occasions in 2022/23. Attendance by each board member at these meetings is set out in the table below:

	Board	Audit, Risk and Assurance	Nominations Committee	HR and Remuneration Committee	Services Committee
Number of Meetings:	4	3	1	2	4
Kenneth Brundle	2(4)				
Joan Ballantine	4(4)	3(3)			
Michelle Hatfield	2(4)		1(1)	2(2)	
Dr Robert Johnston	2(4)				4(4)
Gerard Halpenny	3(4)				
Donal O'Shaughnessy	4(4)				
Padraic O'Giollain	4(4)				
Peter O'Brien	4(4)		1(1)		
Peter Shields	4(4)	2(3)			
Cormac Owens	2(4)				4(4)
Kate Marshall (Chair)	4(4)		1(1)		
David Sterling	3(4)	2(3)			
Lisa Collins	0(0)				

The Board has a detailed policy, role description and guidelines in relation to the selection, recruitment and induction of new Board members. Skills audits are used to identify gaps in the knowledge of the current Board and a recruitment process is instigated, either by placing an advertisement or through recommendation by a current Trustee. New Board members go through a step-by-step induction process, starting with an orientation at the Charity's offices and providing them with a comprehensive induction pack which includes organisational and Board information and materials.

The individual performance of Board members is appraised in annual one-to-ones with the Chair, while Board performance as a whole is assessed by means of board members' surveys and review days. The introduction of new skills and ideas to the Board is ensured by means of the rotation of trustees as outlined in the Articles.

Legal and Operational Structure – All Ireland Charity

The Cancer Fund for Children is a charity registered in both the Republic of Ireland and Northern Ireland. The charity works across the Island of Ireland to provide support to children, teenagers and young adults in hospital, in the community and through therapeutic short breaks at their Daisy Lodge respite centre in Newcastle, Co Down.

The charity operates through Cancer Fund for Children (CFFC NI) and sister charity Cancer Fund for Children Ireland (CFFC ROI). They are related companies that share a common board. The directors have no beneficial interest in either of the companies and receive no remuneration.

CFFC NI provides administrative and management support to CFFC ROI. Please see 'note 30 Related Party Transactions' for additional information.

Both organisations are separate independent legal entities and do not have a parent/ subsidiary relationship.

THE CANCER FUND FOR CHILDREN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (C'TD)

Risk Management

The Cancer Fund for Children's activities expose it to a number of risks including financial risk, operational risk and reputational risk. Risk registers are maintained which identify key risks, and the controls that have been put in place to mitigate and manage these risks.

The Trustees, who carry the responsibility for risk management, work with the executive leadership team to maintain a comprehensive Risk Register. This document identifies a number of risks in the operating environment, including financial, reputational and compliance. It outlines the background to each of the risks and the present controls to mitigate the risks. The Risk Register is updated on a quarterly basis, risk scores reviewed, and actions recorded and followed up. The updated version is presented to the Board of Trustees at each Board meeting for comment and further review.

Post Balance Sheet Events

There are no significant post balance sheet events which require disclosure in the financial statements.

Public Benefit

Cancer Fund for Children meets the definition of a public benefit entity under FRS 102 as an organisation whose primary objective is to provide practical, social and emotional support to children and young people affected by cancer, and their families.

Employment of Disabled Persons

There are no collective agreements recognised by the charity. The charity is an equal opportunities employer with set policies on health and safety, training and development, disciplinary rules and grievance procedures.

Remuneration of Key Management Personnel

The charity's remuneration policies and practices are designed to attract, retain, and motivate key management personnel while ensuring that resources are used efficiently and in line with the charity's mission and values.

The charity's Board of Trustees is responsible for establishing the arrangements for setting the remuneration of key management personnel. The charity utilises various benchmarks, parameters, and criteria when determining the remuneration of key management personnel. These include:

- Industry-specific data.
- Comparable remuneration packages in similar organisations within the sector.
- The charity's own performance metrics, financial health, and budgetary considerations.

Statement of Trustees' 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 Practices).

Company law and the law applicable to charities in Northern Ireland 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 charitable company and of the incoming resources and application of resources for that period.

In preparing the financial statements, the Trustees are required to:

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

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

THE CANCER FUND FOR CHILDREN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (C'TD)

Statement of Disclosure of Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Board of Trustees on 27th November 2023 and signed on their behalf by:



Peter O'Brien
Chairperson



Joan Ballentine
Treasurer

THE CANCER FUND FOR CHILDREN

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CANCER FUND FOR CHILDREN

Opinion

We have audited the accounts of The Cancer Fund for Children for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Opinion on Financial Statements

In our opinion:

- give a true and fair view on the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the accounts 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Trust's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

THE CANCER FUND FOR CHILDREN

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CANCER FUND FOR CHILDREN (C'TD)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- 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 Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees' are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the Trust'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 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 accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

THE CANCER FUND FOR CHILDREN

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CANCER FUND FOR CHILDREN (C'TD)

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the school's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

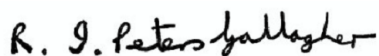
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

THE CANCER FUND FOR CHILDREN

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CANCER FUND FOR CHILDREN (C'TD)

Use of our report

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



.....
Dr. R I Peters Gallagher OBE FCA (Senior Statutory Auditor)
for and on behalf of Moore (N.I.) LLP, Statutory Auditor
Chartered Accountants

Dated: 27th November 2023
Donegall House
7 Donegall Square North
Belfast
BT1 5GB

THE CANCER FUND FOR CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(incorporating the income and expenditure account)

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Restated
		£	£	£	£
Income and Endowments					
<u>Income from generated funds:</u>					
Donations & legacies	3	2,017,350	1,250	2,018,600	1,684,201
Activities for generating funds	4	171,557	-	171,557	587,143
Income from investments	5	5,486	-	5,486	462
Income from charitable activities	6	14,588	706,287	720,875	331,222
Support Group income	7	-	-	-	31,569
Other income	8	289,067	-	289,067	5,276
Total income and endowments		2,498,048	707,537	3,205,585	2,639,873
Expenditure					
Expenditure on raising funds	11	880,433	-	880,433	787,491
<u>Expenditure on charitable activities:</u>					
Daisy Lodge	12	693,480	492,221	1,185,701	903,640
Services	13	782,414	306,292	1,088,706	647,678
Governance costs	14	51,981	-	51,981	71,792
Total Expenditure		2,408,308	798,513	3,206,821	2,410,601
Net Income/(Expenditure)	31	89,740	(90,976)	(1,236)	229,272
Transfer between funds	26	(66,763)	66,763	-	-
Funds balance brought forward at 1 April 2022		3,371,419	59,682	3,431,101	3,201,829
Funds balance carried forward at 31 March 2023	26	3,394,396	35,469	3,429,865	3,431,101


There are no other recognised gains or losses other than those listed above.
All income and expenditure derives from continuing activities.
The notes on pages 22 to 36 form part of these financial statements.


The Statement of Financial Activities (incorporating the income and expenditure account) is included in note 32 to the financial statements for the prior year ended 31 March 2022.

THE CANCER FUND FOR CHILDREN
BALANCE SHEET AS AT 31 MARCH 2023

		2023	2022
	Note	£	Restated £
Fixed assets			
Tangible assets	15	3,233,038	3,314,609
Current assets			
Stocks		2,447	10,721
Debtors	16	319,083	176,341
Cash at bank and in hand	17	1,314,814	1,420,712
		1,636,344	1,607,774
Creditors: amounts falling due within one year	18	(635,373)	(478,082)
Net current assets		1,000,971	1,129,692
Total assets less current liabilities		4,234,009	4,444,301
Creditors: amounts falling due after more than one year	19	(804,144)	(1,013,200)
Net assets		3,429,865	3,431,101
Represented by:			
Unrestricted funds		3,394,396	3,371,419
Restricted funds		35,469	59,682
Total funds	26	3,429,865	3,431,101

These financial statements were approved by the Board of Trustees on 27th November 2023 and are signed on their behalf by:


 Peter O'Brien Chairperson


 Joan Ballantine Treasurer

The notes on pages 22 to 36 form part of these financial statements.

THE CANCER FUND FOR CHILDREN
STATEMENT OF CASH FLOWS AS AT 31 MARCH 2023

		2023	2022
			Restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	29	160,681	389,971
Interest paid		<u>(33,490)</u>	<u>(22,501)</u>
Net cash (outflow) from operating activities		127,191	367,470
Investing activities			
Purchase of tangible fixed assets		(28,039)	(48,526)
Proceeds on disposal of tangible fixed assets		-	-
Interest received		<u>4,892</u>	<u>462</u>
Net cash generated/(used) in investing activities		(23,147)	(48,064)
Financing activities			
Repayment of loans		<u>(209,056)</u>	<u>(201,785)</u>
Net cash used in financing activities		(209,056)	(201,785)
Net increase in cash and cash equivalents		(105,012)	117,621
Cash and cash equivalents at beginning of		<u>1,220,506</u>	<u>1,102,885</u>
Cash and cash equivalents at end of year		<u><u>1,115,494</u></u>	<u><u>1,220,506</u></u>
Relating to:			
Bank balances		1,314,814	1,420,712
Bank overdrafts		<u>(199,320)</u>	<u>(200,206)</u>

THE CANCER FUND FOR CHILDREN

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

1. General Information

The Cancer Fund for Children is a charitable company limited by guarantee incorporated in Northern Ireland. Its Companies Registration Number is NI 049930. The registered office is Curlew Pavilion, Portside Business Park, Airport Road West, Belfast, BT3 9ED.

The Cancer Fund for Children is a public benefit entity. The objectives of the Cancer Fund for Children are charitable in nature. It has been granted charitable tax exemption by HMRC (Charity tax number XR 29768) and is registered with The Charity Commission for Northern Ireland (Charity number NIC100532). The nature of the charitable company's operations and its principal activities are set out in the Trustees' Report.

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year, and the preceding year.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS102) and the Companies Act 2006.

Going concern

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

Income recognition

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest income is recognised in the period in which it is earned.

Income from all other sources is recognised when received.

Gifts in kind

Gifts in kind relate to income resources received in the form of services and or assets. The value of these gifts is assessed by reference to their value to the charity; that value is then reflected as income in the Statement of Financial Activities. The Statement of Recommended Practice "Accounting and Reporting by Charities" then requires these valuations to be shown within expenditure (see note 15).

In accordance with Charities SORP, volunteer time is not recognised in the financial statements.

Expenditure

Expenditure is recognised when 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.

THE CANCER FUND FOR CHILDREN

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

2. Accounting Policies (Cont'd)

All expenditure is accounted for on an accruals basis and has been classified to expenditure categories on a direct basis where appropriate or allocated in line with managerial and budgetary responsibilities on a number of bases.

Expenditure on raising funds include the costs of events, advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Expenditure on charitable activities relates to expenditure incurred on activities in furtherance of the charity's objects.

Governance costs are those incurred in the governance of the charity in compliance with constitutional and statutory requirements.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include the staffing and associated costs of administering and managing the operational management of the charity.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

Fixed assets

All fixed assets are recorded at cost or estimated historic cost, net of any depreciation and any impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	- not depreciated
Buildings	- 2% straight line
Furniture & Equipment	- 20% straight line
Motor Vehicles	- 20% straight line
Computer Equipment	- 20% straight line

Impairment of Assets

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Foreign currency

The functional currency of the Cancer Fund for Children is considered to be sterling (£) because that is the currency of the primary economic environment in which the organisation operates. Monetary amounts in these financial statements are rounded to the nearest £.

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

THE CANCER FUND FOR CHILDREN

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

2. Accounting Policies (Cont'd)

Funds of the Charity

All transactions of the charity have been recorded and reported as income into or expenditure from funds of the charity which are classified as 'restricted' or 'unrestricted'.

Restricted funds

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the charity.

Unrestricted funds

All other income is treated as unrestricted. Unrestricted funds represent amounts which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Stocks

Stocks are valued at the lower of cost or net realisable value.

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 discount.

Cash at bank and in hand

Cash at bank and 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.

Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation status

No charge to current or deferred taxation arises as the charity has been granted charitable status by the HMRC, charity tax number XR 29768.

THE CANCER FUND FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Donations & legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 Restated
	£	£	£	£
Community & Clubs	325,335	-	325,335	281,790
Corporate	464,983	-	464,983	350,943
General Donations	14,674	-	14,674	48,813
Donor Development – incl. Payroll Giving	401,874	-	401,874	333,618
Families	228,948	-	228,948	160,975
Major Donors	200,890	-	200,890	190,890
Managed Events	137,419	-	137,419	150,522
Schools & Youth	70,719	-	70,719	96,921
Gifts in Kind	155,086	-	155,086	59,292
Daisy Lodge	-	1,250	1,250	-
Trust & Funds	17,422	-	17,422	10,437
	<u>2,017,350</u>	<u>1,250</u>	<u>2,018,600</u>	<u>1,684,201</u>

**4. Income from activities for
generating funds**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Slieve Donard	14,792	-	14,792	14,471
School READON	-	-	-	71,646
Schools Other Events	-	-	-	38,113
Miscellaneous	-	-	-	9,055
Abseil	12,627	-	12,627	17,206
Fundraising Events	59,172	-	59,172	385,709
Santa Cause	5,187	-	5,187	-
Treks	28,836	-	28,836	360
Bog Run	50,943	-	50,943	50,583
	<u>171,557</u>	<u>-</u>	<u>171,557</u>	<u>587,143</u>

5. Income from investments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	<u>5,486</u>	<u>-</u>	<u>5,486</u>	<u>462</u>

THE CANCER FUND FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 Restated
	£	£	£	£
Big Lottery Rise	-	90,253	90,253	-
Big Lottery DL	-	96,301	96,301	-
Children in Need	-	27,701	27,701	-
Clic Sargent	-	23,153	23,153	-
Community Foundation NI	-	349,879	349,879	71,490
Co-Op Grant	-	10,000	10,000	-
Government	14,588	-	14,588	-
House of Vic Lyn	-	10,000	10,000	-
McClay Foundation	-	50,000	50,000	50,000
Rank Foundation	-	34,000	34,000	-
St James	-	15,000	15,000	-
Other Trusts & charitable foundations	-	-	-	209,732
	<u>14,588</u>	<u>706,287</u>	<u>720,875</u>	<u>331,222</u>

7. Support Group Income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Support Group income	-	-	-	31,569

8. Other Income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Recharges from Cancer Fund for Children Ireland	154,981	-	154,981	-
Donations from Cancer Fund for Children Ireland	130,000	-	130,000	-
DFC- Access to Work	4,086	-	4,086	4,647
Government CJRS	-	-	-	629
	<u>289,067</u>	<u>-</u>	<u>289,067</u>	<u>5,276</u>

9. Net Movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging:		
Depreciation of fixed assets	109,610	107,078
Employer pension costs	129,435	104,877
Auditors' remuneration – audit services	<u>5,760</u>	<u>5,760</u>

THE CANCER FUND FOR CHILDREN

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

10. Support costs

Within total expenditure, support costs are as follows:

	Income Generation £	Daisy Lodge £	Services £	Total 2023 £	Total 2022 Restated £
Salaries	68,716	117,390	100,212	286,318	184,591
Management & administration	37,833	64,631	55,172	157,636	42,724
Awareness raising	21,804	37,250	31,799	90,853	59,132
Establishment	18,853	32,209	27,492	78,554	91,303
Finance costs	8,640	14,759	12,599	35,998	28,757
Depreciation	26,306	44,940	38,364	109,610	109,610
	<u>182,152</u>	<u>311,179</u>	<u>265,638</u>	<u>758,969</u>	<u>513,588</u>

Support costs are not directly attributable to any single activity but provide the organisational infrastructure that enables the charitable activities to take place. Such costs are therefore apportioned to the activity cost categories above. Support costs have been apportioned according to the number of staff in each area.

11. Expenditure on income generation

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 Restated £
Salaries and wages	494,635	-	494,635	477,995
Employer pension contributions	32,359	-	32,359	27,268
Training and recruitment	6,612	-	6,612	2,800
Ground rent and cleaning	8,178	-	8,178	8,182
Volunteering expenses	2,947	-	2,947	6,240
Insurances	3,419	-	3,419	3,214
Heat and light	3,612	-	3,612	2,801
Printing, postage and stationery	16,775	-	16,775	11,031
Telephone	5,227	-	5,227	4,773
School expenses	3,922	-	3,922	2,604
Staff meetings	5,944	-	5,944	649
Software subscriptions	40,494	-	40,494	6,368
Corporate expenses	8,768	-	8,768	22,801
Repairs and maintenance	43,963	-	43,963	32,022
Website costs and CRM	42,212	-	42,212	30,687
Communications and awareness raising	28,732	-	28,732	17,072
Mortgage interest and bank charges	8,640	-	8,640	7,477
Global & UK challenge expenses	46,469	-	46,469	27,261
Collection box / buckets expenditure	2,476	-	2,476	1,828
Payroll giving expenses	10,602	-	10,602	-
Depreciation	26,306	-	26,306	27,841
Merchandising	10,908	-	10,908	21,876
Admin expenses	4,488	-	4,488	825
Cleaning	3,113	-	3,113	4,005
HR Expenditure	5,194	-	5,194	3,782
Unrealised currency gains/(losses)	51	-	51	13
Legal and professional	2,877	-	2,877	1,606
Miscellaneous expenses	11,510	-	11,510	34,470
	<u>880,433</u>	<u>-</u>	<u>880,433</u>	<u>787,491</u>

THE CANCER FUND FOR CHILDREN

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

12. Expenditure on charitable activities: Daisy Lodge

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 Restated
	£	£	£	£
Salaries and wages	170,268	482,864	653,132	477,856
Employer pension contributions	45,302	-	45,302	48,243
Volunteering expenses	234	-	234	322
Mortgage interest and bank charges	14,759	-	14,759	13,228
Training and recruitment	16,503	-	16,503	4,954
Travel and outings	3,833	-	3,833	7,323
Motor expenses	534	-	534	2,651
Printing, postage and stationery	2,210	-	2,210	8,332
Repairs and maintenance	123,180	-	123,180	106,733
Telephone	16,737	-	16,737	16,694
Heat and light	62,251	-	62,251	43,737
Insurance	5,840	-	5,840	5,687
Miscellaneous expenses	7,130	-	7,130	11,258
Communications & awareness raising	38,026	-	38,026	27,443
Website costs and CRM	39,313	-	39,313	4,844
Depreciation	44,940	-	44,940	49,257
Cleaning, hygiene & laundry	11,747	-	11,747	11,768
Narnia Garden Project	-	9,357	9,357	22,114
Narnia Log Cabin running costs	3,964	-	3,964	2,577
Food provision	38,662	-	38,662	13,042
Parental specialist	33,959	-	33,959	16,044
Other site expenses	300	-	300	-
HR Expenditure	8,873	-	8,873	6,692
Legal and professional	4,915	-	4,915	2,841
	<u>693,480</u>	<u>492,221</u>	<u>1,185,701</u>	<u>903,640</u>

THE CANCER FUND FOR CHILDREN

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

13. Expenditure on charitable activities: Services

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 Restated
	£	£	£	£
Salaries and wages	420,594	306,292	726,886	476,915
Employer pension contributions	48,705	-	48,705	29,366
Volunteer expenses	8,307	-	8,307	1,110
Heat and light	5,266	-	5,266	3,017
Telephone	13,659	-	13,659	5,756
Printing, postage and stationery	10,234	-	10,234	5,034
Travel and outings	3,771	-	3,771	1,844
Training and recruitment	9,642	-	9,642	3,015
Mortgage interest and bank charges	12,599	-	12,599	8,052
Communications and awareness raising	32,462	-	32,462	21,057
Young Shoulders	-	-	-	2,097
Subscriptions	264	-	264	795
Website costs and CRM	33,560	-	33,560	2,949
Insurance	4,985	-	4,985	3,462
Appeals cost	3,858	-	3,858	5,083
Services resources and residentials	30,500	-	30,500	19,192
Sibling Support Programme – activities	68,398	-	68,398	6,293
Repairs and maintenance	9,483	-	9,483	2,838
Depreciation	38,364	-	38,364	29,983
HR Expenditure	7,575	-	7,575	4,073
Cleaning	4,540	-	4,540	4,313
Community Services Sessional	7,616	-	7,616	-
Miscellaneous expenses	3,836	-	3,836	9,705
Legal and professional	4,196	-	4,196	1,729
	<u>782,414</u>	<u>306,292</u>	<u>1,088,706</u>	<u>647,678</u>

14. Governance costs

	Unrestricted funds	Restricted funds	Total 2023	Total 2022 Restated
	£	£	£	£
Salaries and wages	43,152	-	43,152	61,362
Employer pension contributions	3,069	-	3,069	4,400
Legal and professional costs*	-	-	-	-
Auditors' remuneration	5,760	-	5,760	5,760
Miscellaneous expenses	-	-	-	270
	<u>51,981</u>	<u>-</u>	<u>51,981</u>	<u>71,792</u>

*Legal and professional costs from 2022 were reallocated to support costs.

THE CANCER FUND FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15. Tangible fixed assets	Land & buildings	Furniture & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	3,985,104	576,448	68,673	4,563,807
Additions	-	28,039	-	28,039
At 31 March 2023	<u>3,985,104</u>	<u>604,487</u>	<u>68,673</u>	<u>4,658,264</u>
Depreciation				
At 1 April 2022	759,440	487,503	68,673	1,208,477
Charge for year	79,446	30,164	-	109,610
At 31 March 2023	<u>838,886</u>	<u>517,667</u>	<u>68,673</u>	<u>1,425,226</u>
Net Book Value				
At 31 March 2023	<u>3,146,218</u>	<u>86,820</u>	<u>-</u>	<u>3,233,038</u>
At 31 March 2022	<u>3,225,664</u>	<u>88,945</u>	<u>-</u>	<u>3,314,609</u>

16. Debtors	2023	2022
	£	£
Accrued income	17,988	72,115
Prepayments	13,782	68,189
Cancer Fund for Children Ireland (CFFC ROI) (note 30)	287,313	36,037
	<u>319,083</u>	<u>176,341</u>

17. Cash at bank, on deposit and in hand	2023	2022
	£	£
Cash at bank and hand	1,314,814	1,420,712
	<u>1,314,814</u>	<u>1,420,712</u>

18. Creditors amounts falling due within one year	2023	2022
	£	Restated £
Bank loans	199,320	200,206
Trade creditors	40,877	62,992
Other loans	50,000	50,000
Other tax and social security	42,968	31,565
Other creditors and accruals	57,458	15,828
Deferred income	247,750	117,491
	<u>635,373</u>	<u>478,082</u>

THE CANCER FUND FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. Creditors amounts falling due after more than one year	2023	2022
	£	£
Other loans	550,000	600,000
Bank loans	254,144	413,200
	<u>804,144</u>	<u>1,013,200</u>
Analysis of maturity of debt:		
Within one year or on demand	249,320	250,206
Between two and five years	454,144	613,200
After five years	350,000	400,000
	<u>1,053,464</u>	<u>1,263,406</u>

Bank loans are secured by a legal mortgage over property at Unit 2 Curlew Pavilion, Portside Business Park, Belfast and a legal charge over property at Daisy Lodge, 124a Bryansford Road, Newcastle, Co. Down.

20. Staff costs	2023	2022
	£	£
Wages and salaries	1,721,087	1,372,157
Employer's National Insurance	167,841	124,754
Employer's pension costs	129,435	104,877
	<u>2,018,363</u>	<u>1,601,788</u>

There was one employee with emoluments between £60,000 and £70,000 (2022: nil), none between £70,000 and £80,000 (2022: nil), and none between £80,000 and £90,000 (2022: nil).

The key management personnel of the charity, comprise the trustees and the executive leadership team. The total employee benefits of the key management personnel of the charity were £356,790 (2022: £325,680).

The average monthly number of employees for the year was as follows:

	2023	2022
	Full Time No.	Full Time No.
Daisy Lodge	9	12
Income generation	13	10
Services	16	11
Governance and support	6	8
	<u>44</u>	<u>41</u>
	Part Time No.	Part Time No.
Daisy Lodge	16	16
Income generation	5	12
Services	9	1
Governance and support	1	-
	<u>31</u>	<u>19</u>

THE CANCER FUND FOR CHILDREN

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

21. Operating lease commitments

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

	2023	2022
	£	£
Within one year	10,589	16,092
Within two to five years	3,775	14,185
	<u>14,365</u>	<u>30,277</u>

22. Taxation

No corporation tax was provided for in 2023 because the income of the charity was within the exemption granted by Sections 466 to 493 of the Corporation Tax Act (CTA 2010).

23. Trustees remuneration

During the year ended 31 March 2023, no Trustees received any remuneration or other benefits (2022: £NIL). During the year ended 31 March 2023, no Trustee expenses have been incurred (2022: £NIL).

24. Company limited by Guarantee

The company is limited by guarantee. The liability of each member is limited to £1 each.

25. Gifts in Kind

		SOFA	Balance Sheet	Total
		£	£	£
Income category:	Source			
Gifts in kind	H&J Martin	37,733	-	37,733
Gifts in kind	Microsoft	19,068	-	19,068
Gifts in kind	Nitec	8,025	-	8,025
Gifts in kind	URL Results	1,455	-	1,455
Gifts in kind	KM Hygiene	396	-	396
Gifts in kind	Kingspan Water & Energy	5,069	-	5,069
Gifts in kind	CHAMP	60,000	-	60,000
Gifts in kind	Briefed	480	-	480
Gifts in kind	KCC	45	-	45
Gifts in kind	Lighton	701	-	701
Gifts in kind	Mivan	1,353	-	1,353
Gifts in kind	LRC Fire Safety Group	624	-	624
Gifts in kind	MCA	120	-	120
Gifts in kind	Taylor Group	100	-	100
Gifts in kind	Housekeepers & Go Getters	56	-	56
Gifts in kind	Stephen Synott	750	-	750
Gifts in kind	Mercury Security	990	-	990
Gifts in kind	Titan AC	900	-	900
Gifts in kind	Carbrooke meats	2,881	-	2,881
Gifts in kind	Finnebrogue	1,280	-	1,280
Gifts in kind	Morrellis Ice cream	2,990	-	2,990
Gifts in kind	Ristretto coffee	900	-	900
Gifts in kind	Hovis	3,600	-	3,600
Gifts in kind	McPolin eggs	1,750	-	1,750
Gifts in kind	Moypark	1,500	-	1,500
Gifts in kind	Cresbol = 10	2,320	-	2,320
		<u>155,086</u>	<u>-</u>	<u>155,086</u>
Expense category	Subcategory			
Repairs and maintenance	Administration and IT	87,093	-	87,093
Repairs and maintenance	Daisy Lodge	48,587	-	48,587
Legal and professional	HR Expenditure	730	-	730
Miscellaneous expenses	Website Maintenance	1,455	-	1,455
Food provision	Food provision	17,221	-	17,221
		<u>155,086</u>	<u>-</u>	<u>155,086</u>

THE CANCER FUND FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

26. Statement of funds 2023

	At 31 March 2022 (Restated) £	Income £	Expenditure £	Transfers £	Other gains £	At 31 March 2023 £
Unrestricted reserve	3,371,419	2,498,048	(2,408,308)	(66,763)	-	3,394,396
Restricted reserve						
Big Lottery DL	-	96,301	(96,301)	-	-	-
Big Lottery Rise	-	90,253	(101,377)	11,124	-	-
Children in Need	-	27,701	(38,218)	10,517	-	-
Clic Sargent	-	23,153	(40,130)	16,977	-	-
Community Foundation NI	-	349,879	(331,964)	-	-	17,915
Community Services*	13,779	-	(13,779)	-	-	-
Daisy Lodge	41,430	1,250	(42,680)	-	-	-
Co-Op Grant	-	10,000	(10,000)	-	-	-
Daisy Lodge Capital**	4,473	50,000	(53,956)	-	-	517
House of Vic Lyn	-	10,000	(10,000)	-	-	-
Rank Foundation	-	34,000	(16,963)	-	-	17,037
St James	-	15,000	(43,145)	28,145	-	-
	59,682	707,537	(798,513)	66,763	-	35,469
Total funds	3,431,101	3,205,585	(3,206,821)	-	-	3,429,865

Statement of funds 2022 (Restated)

	At 31 March 2021 £	Income £	Expenditure £	Transfers £	Other gains £	At 31 March 2022 £
Unrestricted reserve	3,142,147	2,303,375	(2,074,103)	-	-	3,371,419
Restricted reserve						
Community Services*	13,779	71,490	(71,490)	-	-	13,779
Daisy Lodge	41,430	-	-	-	-	41,430
Daisy Lodge Capital**	4,473	50,000	(50,000)	-	-	4,473
Trusts and Charitable Foundations	-	209,732	(209,732)	-	-	-
	59,682	336,498	(331,222)	-	-	59,682
Total funds	3,201,829	2,634,597	(2,405,325)	-	-	3,431,101

*Community Services relates to monies received to fund residential youth and family activities.

**Daisy Lodge Capital relates to funds received for the re-development of Shimna Valley House. The transfers above relate to the release of restricted funds in line with the construction, operation and financing of Daisy Lodge. To assist with the repayment of loans relating to the construction of Daisy Lodge, the McClay Foundation has arranged to donate £50,000 per annum over 10 years starting in 2015.

THE CANCER FUND FOR CHILDREN

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

27. Analysis of assets between funds

	Fixed assets £	Current assets/ liabilities £	Creditors > 1year £	Total £
Unrestricted reserve	3,233,038	965,502	(804,144)	3,394,396
Restricted reserve	-	35,469	-	35,469
	<u>3,233,038</u>	<u>1,000,377</u>	<u>(804,144)</u>	<u>3,429,865</u>

28. Capital Commitments

There are no capital commitments at the year-end (2022: £NIL).

29. Cash generated from operations

	2023 £	2022 Restated £
Net income	(1,236)	229,272
Adjustments for:		
Finance costs	33,490	22,501
Investment income	(4,892)	(462)
Depreciation net of disposal	109,610	107,181
Movements in working capital:		
(Increase)/Decrease in stocks	8,274	(3,293)
(Increase)/Decrease in debtors	(142,742)	90,919
Increase/(Decrease) in creditors	158,177	125,691
Cash generated from operations	<u>160,681</u>	<u>389,971</u>

30. Related Party Transactions

Cancer Fund for Children (CFFC NI) and Cancer Fund for Children Ireland (CFFC ROI) are related companies that share a common board. The directors have no beneficial interest in either of the companies and receive no remuneration.

During the year related party transactions were incurred in relation to the provision of administrative and management support to CFFC ROI of £154,981(2022: £Nil). Invoices and expenses were paid in 2022/23 by CFFC NI for CFFC ROI of £222,888 (2022: £36,551).

During the year CFFC ROI made a charitable donation to CFFC NI of £130,000 (2022: £Nil).

Balances at year end represent amounts payable from CFFC ROI. At the year end the following amounts were outstanding:

	2023 £	2022 Restated £
Due from Cancer Fund for Children Ireland (CFFC ROI)	287,313	36,037
	<u>287,313</u>	<u>36,037</u>

THE CANCER FUND FOR CHILDREN
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

31. Prior year restatement

Reconciliation of funds	Unrestricted	Restricted	2022
	£	£	£
Funds as previously reported	3,488,910	59,682	3,548,592
Adjustments arising from overstatement of income	(117,491)	-	(117,491)
Funds reported	<u>3,371,419</u>	<u>59,682</u>	<u>3,431,101</u>

Reconciliation of movement in funds for the financial period	Unrestricted	Restricted	2022
	£	£	£
Net movement in funds as previously reported	346,763	-	346,763
Adjustments arising from overstatement of income	(117,491)	-	(117,491)
Surplus reported	<u>229,272</u>	<u>-</u>	<u>229,272</u>

The accounts include a prior year restatement due to income being overstated by £117,491 in 2022. This should have been included as a creditor in deferred income.

THE CANCER FUND FOR CHILDREN

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

32: Prior year Statement of Financial Activities (Restated)

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Endowments				
<u>Income from generated funds:</u>				
Donations & legacies	1,684,201	-	1,684,201	1,356,866
Activities for generating funds	587,143	-	587,143	88,262
Income from investments	462	-	462	564
Income from charitable activities	-	331,222	331,222	386,544
Support Group income	31,569	-	31,569	35,523
Other income	-	5,276	5,276	1,439,395
Total income and endowments	2,303,375	336,498	2,639,873	3,307,154
Expenditure				
Expenditure on raising funds	787,491	-	787,491	565,801
<u>Expenditure on charitable activities:</u>				
Daisy Lodge	863,208	40,432	903,640	729,397
Services	351,612	296,066	647,678	542,712
Governance costs	71,792	-	71,792	64,502
Total Expenditure	2,074,103	336,498	2,410,601	1,902,412
Net Income/(Expenditure)	229,272	-	229,272	1,404,742
Transfer between funds	-	-	-	-
Funds balance brought forward at 1 April 2021	3,142,147	59,682	3,201,829	1,797,087
Funds balance carried forward at 31 March 2022	3,371,419	59,682	3,431,101	3,201,829

33: Post balance sheet events

There were no significant post balance sheet events which require disclosure in the financial statements.

34: Approval of financial statements

The financial statements were approved by the trustees on 27th November 2023.