Children's Cancer Unit Charity

Northern Ireland · Charity number 104794

Details

Known as	CCUC
Status	Received
Registered	2016-04-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	The Children's Cancer Unit Charity 141-143 Falls Road Belfast Bt12 6af BT12 6AF
Phone	028 9601 3744
Email	info@childrenscancerunit.com
Website	http://childrenscancerunit.com/

Activities

Purposes: The objects of the Trust are to relieve sickness and suffering by the building and equipping of a Unit for the treatment of Children suffering from Cancer in Northern Ireland and generally to support expand and develop the Unit financially and otherwise.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works:
Advice/advocacy/information,Counselling/support,Education/training,Medical/health/sickness,Relief of poverty,Research/evaluation,Youth development

Who the charity helps: Adult training,Carers,Children (5-13 year olds),Parents,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£672,619	£754,180	£-104,992	4

Downloaded from opencharities.uk/ni/104794

Trustees

Name	Role	Appointed
Denis Murphy		
Dr Anthony Mccarthy		
Felix Mooney		
Mr Gavin Mcgrattan		
Mrs Anne Dougan		
Mrs Sarah Milliken		
Mrs Sheila Ferguson		
Stuart Irwin		

Downloaded from opencharities.uk/ni/104794

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Accounts

CHILDREN'S CANCER UNIT CHARITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

CHARITY COMMISSION for NORTHERN IRELAND REGISTRATION NUMBER 104794

CHILDREN'S CANCER UNIT CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 - 7
Independent Auditor's Report	8 - 11
Statement of Financial Activities (Including Income and Expenditure Account)	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 21

CHILDREN'S CANCER UNIT CHARITY

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2024

President	Dr Ben Wilson
Trustees	Felix Mooney (Chairman) Anne Dougan (appointed 24th January 2025) Sheila Ferguson Stuart Irwin (appointed 7th March 2024) Laurie Jones (resigned 24th June 2024) Anthony McCarthy Mark McCormack (resigned 24th June 2025) Denis Murphy Aaron Niblock (appointed 24th January 2025)
Chief executive officer	Jane Hoare
Registered office	141-143 Falls Road Belfast BT12 6AF
Registered number	NIC104794
Auditors	McGuire + Farry Limited Chartered Certified Accountants Emerson House Carryduff Belfast BT8 8DN
Solicitor	Edwards & Co. Solicitors 3rd Floor Sessia House 61-67 Donegall Street Belfast BT1 2QH
Bankers	Ulster Bank (Northern Ireland) PO Box 232 11-16 Donegall Square East Belfast BT1 5UB Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS
Investment managers	J & E Davy (UK) Limited (trading as" Davy Private Clients UK) Donegall House 7 Donegall Square North Belfast BT1 5GB

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 October 2024.

Reference and Administrative Details

The required reference and administrative details are laid out on Page 1 – Company Information.

Objectives and Activities

The principal activity of the Children's Cancer Unit Charity is providing support for the Unit, medical staff and families at The Royal Belfast Hospital for Sick Children's Oncology and Haematology Unit, and to ensure that they have the necessary resources, equipment and support to ensure that children affected by cancer and complex blood disorders in Northern Ireland have access to the best possible treatment and care.

The charity also aims to raise awareness of childhood cancer and the effects it has on families across Northern Ireland, and to funding research into paediatric oncology.

In addition to this, the charity is committed to providing additional support to families affected by cancer.

MAIN ACTIVITIES

Staffing and Specialised Care

The Children's Cancer Unit Charity strives to ensure that children and young people receive the highest level of care they need during their cancer journey by supporting the medical teams involved in their treatment. We fund vital posts across a range of disciplines at the Haematology and Oncology Unit.

We also provide support and resources for the wider Unit team and by funding training and education programmes for the staff to ensure they have the knowledge and skills to provide the best possible care.

Infrastructure

We actively contribute to the funding, development and enhancement of the physical infrastructure of the Unit. Where possible, we have funded the construction of additional rooms and spaces on the ward and clinic.

In the past this has included the creation of two isolation suites, as well as dedicated rooms tailored specifically for teenagers and young people, and a parents' kitchen on the ward. Through these initiatives, we strive to improve the physical environment of the Unit, making it a place of comfort, care and support.

Equipment

The Children's Cancer Unit Charity provides and funds a range of equipment to benefit children during their cancer journey, both at hospital and at home.

We invest in essential medical equipment eg. funding the state of the art Ultrasound Room.

We also provide specialised equipment and resources to prepare children for treatment including My Special Aflac Ducks, play resources and sensory toys.

Our Robotics programme enables children to access school during their treatment through the use of telepresence robots, which help them get back into the classroom remotely and stay connected with their schoolwork, teachers and classmates.

Family Support Services

The Children's Cancer Unit Charity provides a range of services to families to ensure they find some level of comfort, normality and togetherness during their child's cancer journey.

These services include practical and financial support to ease the burdens families may face following a cancer diagnosis, home from home comforts in the Unit such as seasonal treats, visits and activities, as well as toys and games. We organise events and opportunities for families to spend quality time together away from the hospital setting.

Research & Development

The Children's Cancer Unit Charity actively contributes to research focused on improving treatment options and outcomes for children with cancer.

We continue to work in partnership with other organisations to develop initiatives and improvements for children and young people with cancer, including the Adolescent & Young Adolescent (AYA) Service, the Northern Ireland Charities Health Coalition, the Northern Ireland Cancer Charities Coalition, as well as working with Queens University Belfast to promote and engage students with children's cancer nursing.

Together, we build a stronger, more supportive environment for children, and strive to make a positive, lasting impact on every child's cancer journey.

ACHIEVEMENTS AND PERFORMANCE

New Headquarters

Throughout the year The Children's Cancer Unit Charity continued to develop the new headquarter space across the road from the Unit. These new premises have dramatically improved the level of service we are able to offer, increasing the Charity's public visibility and brand awareness with new signage, and offering increased accessibility and engagement with supporters and families.

We completed the refurbishment of the meeting rooms which are now regularly used by staff teams from the Children's Cancer Unit.

The ease of access has continued to strengthen relationships between the charity and the Unit staff, as well as with families, allowing us to engage more directly and effectively with them and respond to needs in a more efficient manner.

Governance and Structure

In line with our commitment to growth and sustainability, the Charity has expanded its staff team with the addition of an Office Manager and Services Co-Ordinator. The Office Manager, in addition to the administrative function of the role, also provides structure and consistency of cover for our headquarters, ensuring staff, families and supporters can avail of our services. The Services Co-Ordinator liaises with staff in the Unit and families to deliver support services including the management and delivery of our telepresence robots, family events and treats in the Unit.

The Board Trustees committed to undertaking a strategic and governance review project to develop a new organisational strategy to take the Charity forward.

Supporting the Unit

The Charity continued to provide support to the Children's Cancer Unit through the provision of equipment and resources for the Ward and Clinic, as well as providing toys, gifts and treats for children and families.

We have continued our partnership with Aflac Northern Ireland to provide My Special Aflac Ducks to children diagnosed with cancer. We also continued to roll out our robotics programme, providing telepresence robots to schools to help combat social isolation and support the educational needs of young patients while undergoing treatment.

Working alongside the Clinical Psychology Team, The Children's Cancer Unit funded new VR Technology to support children and young people during treatment through immersive experiences to reduce anxiety and introduce relaxation techniques.

The Children's Cancer Unit Charity also continued to fund specialist roles within the Unit. As well as the Assistant Clinical Psychologist, Brain Tumour Dedicated Social Worker and Clinical Fellow, we also introduced two further roles, funding a Play Specialist to deliver weekend activity, and part-funding a Clinical Research Nurse.

We continued to support the training and development of the Unit staff by funding attendance at conferences and courses, to ensure they have access to the most up-to-date information to improve treatments.

Family Support

The Charity continued to provide financial assistance to families on referral from the Social Work Team in the Unit. These requests for specific support included travel for treatment, specialist equipment for the family home, childcare for siblings, educational resources, and palliative support.

Working in partnership with Young Lives vs Cancer and Cancer Fund for Children, we introduced a Parents Advisory Group, providing parents with a space to voice their feedback on the Unit.

We also delivered a number of family events, including a Christmas Party at The MAC Belfast, and a Summer Family Fun Day with Aflac NI. These events allowed children who are undergoing treatment to enjoy parties with their families, in a safe environment.

Raising Awareness

Following the recruitment of the Communications Manager, The Children's Cancer Unit Charity undertook a brand review project, developing clear brand guidelines and consistent messaging. We developed new literature outlining our services, and worked on the development of a new website, to be launched in 2024/25.

In September, the Children's Cancer Unit Charity partnered with Cancer Fund for Children and Friends of the Cancer Centre to deliver a Go Gold Day. This event to mark Childhood Cancer Awareness Month, included activities for children and young people in the Unit, as well as raising awareness of childhood cancer.

The Charity continued its partnership with Queen's University Belfast School of Nursing & Midwifery to promote children's cancer nursing as a career path. This included the delivery of the Annual Student Showcase event, Student Prize and a Travel Scholarship Programme which sent three students to the Children's Centre of Healthcare in Atlanta, USA.

Fundraising

With the recruitment of the Fundraising Manager, the Charity has seen substantial growth in fundraising and donations, as evidenced in the accounts. As well as continued support from community fundraising, we have seen increased engagement with families in the Unit and have developed a number of new and existing corporate partnerships including Grand Opera House Belfast, Davy Wealth Management, Aflac Northern Ireland, and NI Screen.

Key fundraising events throughout the year include the Stormont Mile and Belfast Comedians Boxing Night at the Ulster Hall.

We have also developed new fundraising supplies and resources, in line with the new brand guidelines, and have improved donor care plans.

Research & Development

The Children's Cancer Unit Charity has been working alongside Ulster University, Queen's University Belfast and University College Dublin, and has committed to funding specific paediatric oncology research projects, with a view to improving treatments and outcomes for children and young people with cancer.

The Charity has advocated on behalf of families living with childhood cancer in Northern Ireland, presenting to the All-Party Group on Cancer, and meeting with the Department of Health and Health Minister to improve access to clinical trials for paediatric cancer patients.

This year we also began funding a 3-year PhD student to deliver a research project with Ulster University "Understanding the psychosocial needs of Adolescents and Young Adults with a cancer diagnosis – all all-Ireland mixed methods study".

We have also, alongside other key stakeholders, engaged with the Department of Health to develop their review of the Adolescent & Young Adult with Cancer service in Northern Ireland and have recently joined the newly formed NI Cancer Charities Coalition.

FINANCIAL REVIEW

The Charity's income for the 12 month period ending 31st October 2024 was £1,092,003, increasing from the previous financial year (£611,075 in 2023).

Total resources expended of £754,180 increased when compared to the previous financial year (2023: £470,921), mainly due to the restructuring of the team, new staff roles, and move to new headquarters.

Total net assets amounted to £4,310,527 as of 31st October 2024 (2023: £3,972,704).

The majority of funding comes from voluntary donations.

Reserves Policy

The Children's Cancer Unit Charity's policy is to provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The charity aims to maintain reserves at levels equivalent to 9 months operational expenditure. The organisation is entirely dependent upon fluctuating donor funding from year to year and requires protection against and the ability to continue despite any downturn in income. Levels of reserves are currently high and until the reserves are utilised, funds will be invested in a number of short to medium term deposits to obtain a return in the current economic climate. On making these investments, the ability to withdraw funds has been considered.

PLANS FOR THE FUTURE

Plans for the next twelve months include:

Supporting the Children's Cancer Unit

The Children's Cancer Unit Charity will further enhance its support for families and identify development opportunities.

In addition to the roles currently funded by the Charity, we have also committed to funding a Benign Haematology Dedicated Social Worker for the Unit, to provide support to families living with complex blood disorders.

The Charity has also committed to funding specialist wheelchairs and equipment for use as directed by the Occupational Health and Physiotherapy Team.

The Charity will provide develop and deliver events for families living with cancer to spend quality time together in a safe and supportive environment, outside of the hospital setting.
The Charity will continue to provide training and development support to the staff team within the Children's Cancer Unit, to provide meeting space within our new headquarters, and to further strengthen working relationships to better support the team's needs.

The Children's Cancer Unit Charity will continue to engage with the Department of Health in their review of their strategy for adolescents and young adults as well as to advocate for improvements in access to clinical trials.

We have also committed to funding Advanced Communications Skills Training for all healthcare professionals working with children and young people with cancer in Northern Ireland, offering training around the unique communications issues with this age group.

Raising Awareness

The Children's Cancer Unit Charity will launch our new website, with funding secured through the National Lottery Community Fund, and will create updated video and photography content for use on the website and social media channels.

The Charity will continue to develop and deliver its partnership with Queen's University Belfast's School of Nursing and Midwifery, delivering a programme of events to promote and enhance childhood cancer treatment and care in Northern Ireland.

The Charity will also participate in the NI Cancer Charities Coalition, and will partner with appropriate organisations to further raise awareness and improve care for children and young people with cancer.

Family Support

The Children's Cancer Unit Charity will continue to work alongside the Social Work Team within the Unit to deliver appropriate support to families, as well as to continue to expand the Robotics Programme.

We will also deliver additional family events and parties to allow children and young people to relax and enjoy quality time together in a safe space, outside of the clinical environment.

Fundraising

The Trustees are committed to the development of the infrastructure of the organisation in terms of staffing and have committed to further resourcing the Fundraising Team with a Community Fundraiser to help increase income and allow us to diversify our fundraising in order to ensure that The Children's Cancer Unit Charity has the financial resources it needs to achieve its aims and objectives.

Research and Development

The Children's Cancer Unit Charity will continue to develop our research partnerships to improve treatment and outcomes for children and young people with cancer. We will work with the Patrick G Johnston Centre for Cancer Research at Queen's University Belfast, Ulster University and University College Dublin to identify and develop appropriate research opportunities. The Trustees are committed to taking an all-Island approach to these partnerships where possible.

Governance and Structure

The Charity will progress the process of incorporation and ensure compliance with the Charity Commission of Northern Ireland.

The Trustees will undertake a strategic review to ensure that we can continue to deliver and expand our activities in line with our objectives. We will also undertake a review of our governance and deliver training to Trustees.

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

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 Practice).
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 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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.

Disclosure of information to the auditors

We, the trustees who held office at the date of approval of these Financial Statements as set out above, each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and

- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board

Felix Mooney, Chairman

Date 10/09/25

CHILDREN'S CANCER UNIT CHARITY

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Children's Cancer Unit Charity (the 'charitable company') for the year ended 31 October 2024 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company's affairs as at 31 October 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report2, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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.

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page six, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assuranee/auditor -s-responsibilities-for-the-audit-of-the-fi/description-of- the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

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

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. Owing to the inherent limitations of an audit there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to compliance with Employment Law, Environmental Regulations and Health & Safety Laws, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies act 2006 and applicable tax laws. The Audit engagement partner considered the experience and expertise of the engagement team to ensure that the team has appropriate competence and capabilities to identify or

recognise non-compliance with the laws and regulation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant one-off or unusual transactions. We apply professional scepticism throughout the audit to consider potential deliberate omission or concealment of significant transactions, or incomplete/inaccurate disclosures in the financial statements.

In response to these principal risks, our audit procedures included but were not limited to:

- Enquiry of management on the policies and procedures in place regarding compliance with laws and regulations, including consideration of known or suspected instances of non-compliance and whether they have knowledge of any actual, suspected or alleged fraud;
- Inspection of the company's regulatory and legal correspondence and review of minutes of director's meetings during the year;
- Gaining and understanding of the internal controls established to mitigate risk related to fraud;
- Discussion amongst the engagement team in relation to the identified laws and regulations and regarding the risk of fraud, and remaining alert to any indications of non-compliance or opportunities for fraudulent manipulation of the financial statements throughout the audit;
- Identifying and testing journal entries to address the risk of inappropriate journals and management override of controls;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing;
- Challenging assumptions and judgements made by management in their significant accounting estimates, including estimating useful lives of tangible fixed assets, and allowance for the impairment of old or obsolete stock; and
- Review of the financial statement disclosures to underlying supporting documentation and enquiries of management.

The primary responsibility for the prevention and detection of irregularities including fraud rests with those charged with governance and management. As with any audit, there remains a risk of non-detection or irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company'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 company 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.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

10/9/2025

Keith William McManus FCCA (Senior Statutory Auditor)

For and behalf of
McGuire+ Farry Limited
Chartered Certified Accountants and Statutory Auditors
Emerson House
Carryduff
Belfast
BT8 8DN

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
(Including the Income and Expenditure Account)
FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Total £
Income from:					
Donations and legacies		654,782	-	654,782	548,573
Other trading activities		-	-	-	-
Other	2	17,837	-	17,837	18,774
Total income		**672,619**	**-**	**672,619**	**567,347**
Expenditure on:	3				
Raising funds		69,128	-	69,128	50,140
Charitable activities		685,052	-	685,052	420,781
Total expenditure		**754,180**	**-**	**754,180**	**470,921**
Net gain on revaluation of investments	11	419,384	-	419,384	43,728
Net income		**337,823**	**-**	**337,823**	**140,154**
Transfers between funds		-	-	-	-
Net movement in funds		**337,823**	**-**	**337,823**	140,154
Reconciliation of funds:					
Total funds brought forward		3,972,704	-	3,972,704	3,832,550
Total funds carried forward		4,310,527	-	4,310,527	3,972,704

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

CHILDREN'S CANCER UNIT CHARITY

BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,790	2,237
Investments	11	4,014,450	3,591,177
		4,016,240	3,593,414
Current assets			
Debtors		5,491	5,491
Cash at bank and in hand		393,788	393,131
		399,279	398,622
Creditors: amounts falling due within one year	12	104,992	19,332
Net current assets		294,287	379,290
Total assets less current liabilities		4,310,527	3,972,704
Charity Funds			
Unrestricted funds – General Funds	13	4,310,527	3,972,704

The financial statements were approved and authorised for issue by the Board on _____.

Signed on behalf of the board of trustees

Signature

Name, Trustee FELIX MOONEY (CHAIR)

Date 10/09/25

The notes on pages 15 to 21 form part of these financial statements.

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	2024 £	2023 £
Cash flow from operating activities			
Net income/(loss) for the reporting period		337,823	140,154
Adjustments for:			
Depreciation charges		447	559
Interest received		(3,778)	(12,881)
Dividends and interest from investments		(14,059)	(5,893)
Net gain from revaluation of investments		(419,384)	(43,728)
Changes in:			
Debtors		-	28,728
Creditors		85,660	(28,441)
Cash generated from operations		(13,291)	78,498
Interest received		3,778	12,881
Net cash from operating activities		9,513	91,379
Cash flow from investing activities			
Payments to acquire investments		(1,291,686)	(3,184,148)
Sale of investment securities		1,287,797	947,468
Dividends, interest and rents from investments		14,059	5,893
Net cash flow from investing activities		10,170	(2,230,787)
Net increase / (decrease) in cash and cash equivalents		657	(2,139,408)
Cash and cash equivalents at the beginning of the year		393,131	2,532,539
Cash and cash equivalents at the end of the year		393,788	393,131
Cash and cash equivalents consists of:			
Cash at bank and in hand		382,969	373,918
Cash fund in investment portfolio		10,819	19,213
Cash and cash equivalents at the end of the year		393,788	393,131

1 Summary of significant accounting policies

(a) General information and basis of preparation

Children's Cancer Unit Charity is a charity organisation registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),the Charities Act (Northern Ireland) 2022, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes of costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds;
- Expenditure on charitable activities comprises the costs of delivering services the community, together with supports costs incurred centrally and governance costs associated with the governance arrangements of the charity which are primarily associated with constitutional and statutory requirements.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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:

Furniture and Fittings	20% Reducing balance
Equipment	20% Reducing balance

(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 SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

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.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Fund accounting

The Trust has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

Restricted funds
Grants or donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the charity.

Unrestricted funds – General funds
Funds which are expendable at the discretion of the charity in the furtherance of the objectives of the charity.

Unrestricted funds – Designated funds
Funds which have been set aside by the charity to act as a contingency to ensure the continuity of service. Designated funds continue to count as part of the unrestricted funds of the charity.

(j) Leases

The charity classifies the lease of premises as an operating lease. The title to the premises remains with the lessor. Rental charges are charged to the statement of financial activities on a straight line basis over the term of the lease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

As a charity, the Trust is not liable to either income tax or corporation tax.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

(n) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and the business in general. The directors also consider the depreciation rates on an annual basis to ensure there is sufficient evidence to support these and that the estimates remain reasonable.

2 Other income

	2024	2023
	£	£
Bank interest received	3,778	12,881
Dividends and interest from investments	14,059	5,893
	17,837	18,774

The total amount was attributable to unrestricted funds both in 2024 and 2023.

3 Expenditures

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
	2024	2024	2024	2023
Raising Funds				
PR and Marketing	49,449	-	49,449	48,978
Finance Service charges	19,679	-	19,679	1,162
	69,128	-	69,128	50,140
Charitable activities				
Support costs (Note 4)	265,109	-	265,109	180,706
CHU – staff costs	256,753	-	256,753	78,802
Family and children support	78,485	-	78,485	74,991
Project and partnership costs	78,283	-	78,283	68,520
CHU – conference and training costs	6,422	-	6,422	17,762
	685,082	-	685,082	420,781

4 Allocation of support costs

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
	2024	2024	2024	2023
Support costs				
Staff costs	128,062	-	128,062	86,611
Office costs (incl. rental)	69,550	-	69,550	53,666
Governance costs (Note 5)	62,359	-	62,359	34,846
Travel expenses	2,189	-	2,189	1,504
Insurance	2,321	-	2,321	2,936
Depreciation	447	-	447	559
Bank charges	181	-	181	199
Hospitality	-	-	-	170
Other	-	-	-	215
Total	265,109	-	265,109	180,706

5 Governance costs

	2024 £	2023 £
Audit and accountancy services	13,600	17,520
Professional and legal fees	48,759	17,326
	62,359	34,846

6 Net income / (expenditure) for the year

Net income / (expenditure) is stated after charging / (crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	447	559
Operating lease rentals	20,020	18,040
Profit on fair value movement of investments	(419,384)	(43,728)

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,000 (2023: £3,000) and other services of £nil (2023: £480).

8 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £Nil).

The total amount of employee benefits received by key management personnel is £56,640 (2023: £46,951). The Trust considers its key management personnel comprise those individuals who have the authority and responsibility for planning, directing, and controlling the activities of the Trust. This typically includes members of the Board of Trustees, the Executive Director, and other senior management roles.

No trustees are accruing pension arrangements in 2024 (2023: Nil).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).

9 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Governance	4	4	2	2

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and salaries	108,535	83,225
Social security	12,566	1,075
Other pension costs	6,961	2,311
	128,062	86,611

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Tangible fixed assets

	Equipment £	Furniture and Fittings £	Total £
Cost or valuation:			
At 1 November 2023	7,220	72,633	79,853
Additions	-	-	-
Disposals	-	-	-
At 31 October 2024	7,220	72,633	79,853
Depreciation:			
At 1 November 2023	6,278	71,338	77,616
Charge for the year	188	259	447
At 31 October 2024	6,466	71,597	78,063
Net book value:			
At 31 October 2024	754	1,036	1,790
At 31 October 2023	942	1,295	2,237

11 Fixed asset investments

	Total £
Cost or valuation	
At 1 November 2023	3,591,177
Additions	1,291,686
Disposals	1,287,797
Revaluation	419,384
At 31 October 2024	4,014,450

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	95,992	15,660
Other tax and social security	-	673
Accruals	9,000	2,999
	104,992	19,332

13 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
Fixed assets	4,016,240	-	4,016,240
Current assets	399,279	-	399,279
Creditors less than one year	104,992	-	104,992
Total	4,310,527	-	4,310,527

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fixed assets	3,593,414	-	3,593,414
Current assets	398,622	-	398,622
Creditors less than one year	19,322	-	19,322
Total	3,972,704	-	3,972,704

14 Pensions scheme

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £6,961 (2023: £2,311).

The defined contribution liability is allocated to unrestricted funds.

15 Related party transactions

There are no related party transactions during the period. In 2023, Mr. Drew Wilkinson was a member of the Trustee Committee and is also a director in Maliz Consulting Ltd. and £14,400 was paid by the Children's Cancer Unit Charity to Maliz Consulting Ltd. for accounts preparation services. There was £1,200 outstanding to Maliz Consulting Ltd. as at the prior year.

16 Comparative figures

Some comparative figures in the Statement of cash flows and Note 3 Charitable activities have been changed for presentation purposes only. The changes have had no effect in the net income.

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Accounts

CHILDREN'S CANCER UNIT CHARITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

CHARITY COMMISSION for NORTHERN IRELAND REGISTRATION NUMBER 104794

CHILDREN'S CANCER UNIT CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 - 6
Independent Auditor's Report	7 - 10
Statement of Financial Activities (Including Income and Expenditure Account)	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 20

CHILDREN'S CANCER UNIT CHARITY

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2023

President	Dr Ben Wilson
Trustees	Felix Mooney (Chairman) Keith Farley (resigned 12th December 2023) Sheila Ferguson Stuart Irwin (appointed 7th March 2024) Laurie Jones (resigned 24th June 2024) Anthony McCarthy Mark McCormack (appointed 12th December 2023) Denis Murphy Stephen Warke (resigned October 2023) Drew Wilkinson (Treasurer, resigned September 2023)
Chief executive officer	Jane Hoare
Registered office	141-143 Falls Road Belfast BT12 6AF
Registered Number	NIC104794
Auditors	McGuire + Farry Limited Chartered Certified Accountants Emerson House Carryduff Belfast BT8 8DN
Solicitor	Edwards & Co. Solicitors 28 Hill Street Belfast BT1 2LA
Bankers	Ulster Bank (Northern Ireland) Belfast City Office 1 11-16 Donegall Square East Belfast BT1 5HD Danske Bank Donegall Square West Belfast BT1 6JS Bank of Ireland UK 1 Donegall Square S BT1 5LR
Investment managers	J & E Davy (UK) Limited (trading as" Davy Private Clients UK) Donegall House 7 Donegall Square North Belfast BT1 5GB

CHILDREN'S CANCER UNIT CHARITY

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 October 2023.

Reference and Administrative Details
The required reference and administrative details are laid out on Page 1 – Company information.

Objectives and Activities

The principal activity of the Children's Cancer Unit Charity is to provide support for the Unit, medical staff, and families at The Royal Belfast Hospital for Sick Children's Oncology and Haematology Unit, and to ensure that they have the necessary resources, equipment and support to ensure that children affected by cancer in Northern Ireland have access to the best possible treatment and care.

The charity also aims to raise awareness of childhood cancer and the effects it has on families across Northern Ireland.

In addition to this, the Charity is committed to providing additional support to families affected by cancer.

MAIN ACTIVITIES

Staffing and Specialised Care
The Children's Cancer Unit Charity strives to ensure that children and young people receive the highest level of care they need during their cancer journey by supporting the medical teams involved in their treatment. We fund vital posts across a range of disciplines at the Haematology and Oncology Unit.

We also provide support and resources for the wider Unit team and by funding training and education programmes for the staff to ensure they have the knowledge and skills to provide the best possible care.

Infrastructure
We actively contribute to the funding, development and enhancement of the physical infrastructure of the Unit. Where possible we have funded the construction of additional rooms and spaces on the ward and clinic. In the past this has included the creation of two isolation suites, as well as dedicated rooms tailored specifically for teenagers and young people, and a parents' kitchen on the ward. Through these initiatives, we strive to improve the physical environment of the Unit, making it a place of comfort, care and support.

Equipment
The Children's Cancer Unit Charity provides and funds a range of equipment to benefit children during their cancer journey, both at hospital and at home.

We invest in essential medical equipment eg. funding the state of the art Ultrasound Room.

We also provide specialised equipment and resources to prepare children for treatment including My Special Aflac Ducks, play resources and sensory toys.

Our Robotics programme enables children to access school during their treatment through the use of telepresence robots, which help them get back into the classroom remotely and stay connected with their schoolwork, teachers and classmates.

Family Support Services
The Children's Cancer Unit Charity provides a range of services to families to ensure they find some level of comfort, normality and togetherness during their child's cancer journey.

These services include practical and financial support to ease the burdens families may face following a cancer diagnosis, home-from-home comforts in the Unit such as seasonal treats, visits and activities as well as toys and games. We organise events and opportunities for families to spend quality time together away from the hospital setting.

Research & Development

The Children's Cancer Unit Charity actively contributes to research focused on improving treatment options and outcomes for children with cancer.

We continue to work in partnership with other organisations to develop initiatives and improvements for children and young people with cancer, including the Teenage & Young Adult Service, the Northern Ireland Health Charities Coalition, as well as working with Queens University Belfast to promote and engage students with children's cancer nursing.

Together, we build a stronger, more supportive environment for children and strive to make a positive, lasting impact on every child's cancer journey.

ACHIEVEMENTS AND PERFORMANCE

New Headquarters

In May 2023, The Children's Cancer Unit Charity moved into new Headquarters on the Falls Road, Belfast, based just across the road from the Unit itself. These new premises have dramatically improved the level of service we are able to offer. Not only does it increase the Charity's public visibility and brand awareness, but we are easily accessible to our supporters, the families we support, and the staff in The Children's Cancer Unit itself.

We have increased space for fundraising and administrative activities, to allow for expansion of the team, and are also able to store easily accessible equipment and supplies for the Unit. We have meeting rooms which Unit staff make regular use of for meetings, training and development purposes. Additionally, we have a small meeting room where parents can meet with members of the hospital team away from the clinical environment.

The ease of access has already strengthened relationships between the charity and the Unit staff, as well as with families, allowing us to engage more directly and effectively with them and respond to needs in a more efficient manner.

Governance and Structure

Following the appointment of the Charity's first Chief Executive in January 2023, and in line with our commitment to growth and sustainability, we undertook a review of our organisational structure and recruited a Fundraising Manager and Communications Manager. This strategic change will enable us to expand our reach, enhance our impact and provide more comprehensive support to those who rely on us.

The Chief Executive reviewed processes and policies to ensure compliance with Charity Commission NI requirements and worked with Edwards & Co to begin the process of incorporation which will be completed next year.

Supporting the Unit

The Charity continued to provide support to the Children's Cancer Unit through the provision of equipment and resources for the Ward and Clinic, as well as providing toys, gifts and treats for children and families.

We have continued our partnership with Aflac Northern Ireland to provide My Special Aflac Ducks to children diagnosed with cancer. We also continued to roll out our robotics programme, providing telepresence robots to schools to help combat social isolation and support the educational needs of young patients while undergoing treatment.

The Children's Cancer Unit Charity also continued to fund specialist roles within the Unit. As well as continuing to fund a Teenage & Young Adults Database Manager and Assistant Clinical Psychologist, in 2023 we also funded two new roles - a Brain Tumour Dedicated Social Worker and a Clinical Fellow. Additionally, we committed to funding a Play Specialist to deliver weekend activity which will be recruited in 2023/24.

Family Support
The Charity continued to provide financial assistance to families on referral from the Social Work Team in the Unit. These requests for specific support included travel for treatment, specialist equipment for the family home, childcare for siblings, educational resources, and palliative support.

Raising Awareness
In September, the Children's Cancer Unit Charity partnered with Childhood Cancer Ireland and Cancer Fund for Children to deliver the Light It Up Gold campaign. This event to mark Childhood Cancer Awareness Month, included activities for children and young people in the Unit, as well as having prominent buildings lit up in Belfast to raise awareness of childhood cancer.

In 2023, the Charity developed and rolled out a partnership with Queen's University Belfast School of Nursing to promote children's cancer nursing as a career path. This first year included an Annual Student Showcase event, Engagement Workshops, Student Prize and a Travel Scholarship Programme which sent three students to the Children's Centre of Healthcare in Atlanta, USA.

Fundraising
While fundraising activity took place throughout the year from a variety of corporate, community and individual supporters, the much of the focus was in September, during Childhood Cancer Awareness Month. The fundraising highlight of the year was the bi-annual CCUC Golf Day at Rockmount Golf Club in September, which raised £130,000 for the Charity. Our annual Stormont Mile, sponsored by Hagan Homes, also took place in September, raising £30,000.

FINANCIAL REVIEW
The Charity's income for the 12 month period ending 31st October 2023 was £567,347, increasing from the previous financial year (net expenditure of £451,479 in 2022).

Total resources expended of £470,921 increased when compared to the previous financial year (2022: £429,845), mainly due to the restructuring of the team, new staff roles, and move to new headquarters.

Total net assets amounted to £3,972,704 as of 31st October 2023 (2022: £3,832,548).
The majority of funding comes from voluntary donations.

Reserves Policy
The Children's Cancer Unit Charity's policy is to provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The charity aims to maintain reserves at levels equivalent to 9 months operational expenditure. The organisation is entirely dependent upon fluctuating donor funding from year to year and requires protection against and the ability to continue despite any downturn in income. Levels of reserves are currently high and until the reserves are utilised, funds will be invested in a number of short to medium term deposits to obtain a return in the current economic climate. On making these investments, the ability to withdraw funds has been considered.

PLANS FOR THE FUTURE

Plans for the next twelve months include:

Supporting the Children's Cancer Unit
The Children's Cancer Unit Charity will further enhance its support for families and identify development opportunities.

In addition to the roles currently funded by the Charity, the Charity has committed to funding a Play Specialist to ensure that Play Support is delivered 7 days a week.

The Charity will roll out a pilot programme using Virtual Reality technology to provide immersive experiences to reduce anxiety and introduce relaxation techniques for children undergoing cancer treatments. The VR technology will be delivered in partnership with the Clinical Psychology Team.

The Charity will also provide events for families living with cancer to spend quality time together in a safe and supportive environment, outside of the hospital setting.

The Charity will continue to provide training and development support to the staff team within the Children's Cancer Unit, to provide meeting space within our new headquarters, and to further strengthen working relationships to better support the team's needs.

The Children's Cancer Unit Charity will engage with the Department of Health in their review of their strategy for teenagers and young adults.

Raising Awareness
The Children's Cancer Unit Charity will develop clear brand guidelines and create appropriate services literature to better inform families and supporters of our services.

The Charity will also develop a new website, with funding secured through the National Lottery Community Fund, and will create updated video and photography content.

The Charity will continue to develop and deliver its partnership with Queen's University Belfast's School of Nursing and Midwifery, delivering a programme of events to promote and enhance childhood cancer treatment and care in Northern Ireland.

The Charity will also become an active member of the Northern Ireland Children's Health Charities Coalition.

The Children's Cancer Unit Charity are also committed to exploring opportunities to support research into paediatric oncology and will engage with Ulster University and the All-Island Children's Oncology Network (ACORN) on potential collaboration.

Family Support
The Children's Cancer Unit Charity will continue to work alongside the Social Work Team within the Unit to deliver appropriate support to families, as well as to continue to expand the Robotics Programme.

The Charity will also partner with Young Lives Vs Cancer and Cancer Fund for Children to develop a Parents Advisory Group.

Fundraising
With the recruitment of the new Fundraising Manager, we will review income generation, develop an income generation strategy and put in place the appropriate resources and structures to increase income generation, in order to ensure that The Children's Cancer Unit Charity has the financial resources it needs to achieve its aims and objectives.

Governance and Structure
The Charity will progress the process of incorporation and ensure compliance with the Charity Commission of Northern Ireland.

The Trustees will undertake a strategic review to ensure that we can continue to deliver and expand our activities in line with our objectives.

The Trustees are committed to the development of the infrastructure of the organisation in terms of staffing and will recruit an Office Manager and Services Co-ordinator, to further maximise opportunities and enhance good governance.

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

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 Practice).
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 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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.

Disclosure of information to the auditors

We, the trustees who held office at the date of approval of these Financial Statements as set out above, each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and

- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board

Felix Mooney, Chairman
Date: 30th August 2024

CHILDREN'S CANCER UNIT CHARITY

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Children's Cancer Unit Charity (the 'charitable company') for the year ended 31 October 2023 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company's affairs as at 31 October 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report[2], other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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.

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page six, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

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

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. Owing to the inherent limitations of an audit there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to compliance with Employment Law, Environmental Regulations and Health & Safety Laws, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies act 2006 and applicable tax laws. The Audit engagement partner considered the experience and expertise of the engagement team to ensure that the team has appropriate competence and capabilities to identify or recognise non-compliance with the laws and regulation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant

one-off or unusual transactions. We apply professional scepticism throughout the audit to consider potential deliberate omission or concealment of significant transactions, or incomplete/inaccurate disclosures in the financial statements.

In response to these principal risks, our audit procedures included but were not limited to:

- Enquiry of management on the policies and procedures in place regarding compliance with laws and regulations, including consideration of known or suspected instances of non-compliance and whether they have knowledge of any actual, suspected or alleged fraud;
- Inspection of the company's regulatory and legal correspondence and review of minutes of director's meetings during the year;
- Gaining and understanding of the internal controls established to mitigate risk related to fraud;
- Discussion amongst the engagement team in relation to the identified laws and regulations and regarding the risk of fraud, and remaining alert to any indications of non-compliance or opportunities for fraudulent manipulation of the financial statements throughout the audit;
- Identifying and testing journal entries to address the risk of inappropriate journals and management override of controls;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing;
- Challenging assumptions and judgements made by management in their significant accounting estimates, including estimating useful lives of tangible fixed assets, and allowance for the impairment of old or obsolete stock; and
- Review of the financial statement disclosures to underlying supporting documentation and enquiries of management.

The primary responsibility for the prevention and detection of irregularities including fraud rests with those charged with governance and management. As with any audit, there remains a risk of non-detection or irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company'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 company 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.

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

INDEPENDENT AUDITOR'S REPORT

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

30 AUG 2024

Keith William McManus FCCA (~~Senior Statutory~~ Auditor)

For and behalf of
McGuire + Farry Limited
Chartered Certified Accountants and Statutory Auditors
Emerson House
Carryduff
Belfast
BT8 8DN

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Unaudited Total £
Income from:					
Donations and legacies		548,573	-	548,573	450,012
Other trading activities		-	-	-	20
Other	2	18,774	-	18,774	1,447
Total income		**567,347**	**-**	**567,347**	**451,479**
Expenditure on:	3				
Raising funds		50,140	-	50,140	51,818
Charitable activities		420,781	-	420,781	378,027
Total expenditure		**470,921**	**-**	**470,921**	**429,845**
Net gains/(losses) on revaluation of investments	11	43,728	-	43,728	(162,766)
Net income/(expenditure)		**140,154**	**-**	**140,154**	**(141,132)**
Transfers between funds		-	-	-	-
Net movement in funds		140,154	-	140,154	(141,132)
Reconciliation of funds:					
Total funds brought forward		3,832,550	-	3,832,550	3,973,682
Total funds carried forward		3,972,704	-	3,972,704	3,832,550

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

CHILDREN'S CANCER UNIT CHARITY

BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 £	2022 Unaudited £
Fixed assets			
Tangible assets	10	2,237	2,796
Investments	11	3,591,177	1,310,769
		3,593,414	1,313,565
Current assets			
Debtors		5,491	34,217
Cash and cash equivalents		393,131	2,532,539
		398,622	2,566,756
Creditors: amounts falling due within one year	12	19,332	47,773
Net current assets		379,290	2,518,983
Total assets less current liabilities		3,972,704	3,832,548
Charity Funds			
Unrestricted funds – General Funds	13	3,972,704	3,832,548

The financial statements were approved and authorised for issue by the Board on 30th August 2024

Signed on behalf of the board of trustees

Felix Mooney, Chairman
Date: 30th August 2024

The notes on pages 14 to 20 form part of these financial statements.

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 £	2022 Unaudited £
Cash flow from operating activities			
Net income/(loss) for the reporting period		140,154	(141,132)
Adjustments for:			
Depreciation charges	10	559	699
Interest received	2	(12,881)	(1,447)
Dividends and interest from investments	2	(5,893)	-
Net (gain)/loss from revaluation of investments	11	(43,728)	162,766
Decrease in debtors		35,716	(11,629)
Decrease in creditors		(28,441)	10,057
Net cash flow from operating activities		85,486	19,314
Cash flow from investing activities			
Payments to acquire investments		(2,230,787)	-
Dividends, interest and rents from investments		5,893	-
Net cash flow from investing activities		(2,224,894)	-
Net increase / (decrease) in cash and cash equivalents		(2,139,408)	19,314
Cash and cash equivalents at the beginning of the year		2,532,539	2,513,225
Cash and cash equivalents at the end of the year		**393,131**	2,532,539
Cash and cash equivalents consists of:			
Cash at bank and in hand		373,918	2,532,539
Cash fund in investment portfolio		19,213	-
Cash and cash equivalents at the end of the year		**393,131**	2,532,539

1 Summary of significant accounting policies

(a) General information and basis of preparation

Children's Cancer Unit Charity is a charity organisation registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),the Charities Act (Northern Ireland) 2022, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes of costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds;
- Expenditure on charitable activities comprises the costs of delivering services the community, together with supports costs incurred centrally and governance costs associated with the governance arrangements of the charity which are primarily associated with constitutional and statutory requirements.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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:

Plant and machinery	20% Reducing balance
Equipment	20% Reducing balance

(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 SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

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.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Fund accounting

The Trust has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

Restricted funds
Grants or donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the charity.

Unrestricted funds – General funds
Funds which are expendable at the discretion of the charity in the furtherance of the objectives of the charity.

Unrestricted funds – Designated funds
Funds which have been set aside by the charity to act as a contingency to ensure the continuity of service. Designated funds continue to count as part of the unrestricted funds of the charity.

(j) Leases

The charity classifies the lease of premises as an operating lease. The title to the premises remains with the lessor. Rental charges are charged to the statement of financial activities on a straight line basis over the term of the lease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

As a charity, the Trust is not liable to either income tax or corporation tax.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

(n) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and the business in general. The directors also consider the depreciation rates on an annual basis to ensure there is sufficient evidence to support these and that the estimates remain reasonable.

2 Other income

	2023	2022
	£	£
Bank interest received	12,881	1,447
Dividends and interest from investments	5,893	-
	18,774	1,447

The total amount was attributable to unrestricted funds both in 2023 and 2022.

3 Expenditures

	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Raising funds				
PR and Marketing	48,978	-	48,978	50,703
Finance Service charges	1,162	-	1,162	1,115
	50,140	-	50,140	51,818
Charitable activities				
Support costs (Note 4)	180,706	-	180,706	74,362
CHU – staff costs	78,802	-	78,802	77,657
Family and children support	74,991	-	74,991	43,853
Project and partnership costs	45,746	-	45,746	164,557
Event costs	22,774	-	22,774	-
CHU – conference and training costs	17,762	-	17,762	17,598
	420,781	-	420,781	378,027

4 Allocation of support costs

Support costs	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Staff costs	86,611	-	86,611	32,597
Office costs (incl. rental)	53,666	-	53,666	19,462
Governance costs (Note 5)	34,846	-	34,846	17,277
Travel expenses	1,504	-	1,504	1,525
Hospitality	170	-	170	587
Insurance	2,936	-	2,936	2,077
Depreciation	559	-	559	699
Bank charges	199	-	199	138
Other	215	-	215	-
Total	180,706	-	180,706	74,362

5 Governance costs

	2023 £	2022 £
Audit and accountancy services	17,520	14,400
Professional and legal fees	17,326	2,877
	34,846	17,277

6 Net income / (expenditure) for the year

Net income / (expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	559	699
Operating lease rentals	18,040	10,316
(Profit) / loss on fair value movement of investments	(43,728)	162,766

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,000 (2022 - nil) and tax and other services of £480 (2022 - £1,560).

8 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £46,951 (2022 - £Nil). The Trust considers its key management personnel to comprise those individuals who have the authority and responsibility for planning, directing, and controlling the activities of the Trust. This typically includes members of the Board of Trustees, the Executive Director, and other senior management roles.

No trustees are accruing pension arrangements in 2023 (2022 - Nil).

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

9 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Governance	2	2	1	1

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	83,225	28,917
Social security costs	1,075	-
Other pension costs	2,311	3,680
	86,611	32,597

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Tangible fixed assets

	Equipment	Furniture and Fittings	Total
	£	£	£
Cost or valuation:			
At 1 November 2022	7,220	**72,633**	79,853
Additions	-	-	-
Disposals	-	-	-
At 31 October 2023	7,220	72,633	79,853
Depreciation:			
At 1 November 2022	6,043	71,014	77,057
Charge for the year	235	324	559
At 31 October 2023	6,278	71,338	77,616
Net book value:			
At 31 October 2023	**942**	**1,295**	**2,237**
At 31 October 2022 *(unaudited)*	1,177	1,619	2,796

11 Fixed asset investments

	Total
	£
Cost or valuation	
At 1 November 2022	1,310,769
Additions	3,184,148
Disposals	947,468
Revaluation	43,728
At 31 October 2023	**3,591,177**

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	15,660	20,470
Other tax and social security	673	173
Other creditors	-	1,131
Accruals	2,999	25,999
	19,332	47,773

13 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fixed assets	3,593,414	-	3,593,414
Current assets	398,622	-	398,622
Creditors less than one year	19,332	-	19,332
Total	3,972,704	-	3,972,704

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fixed assets	1,313,565	-	1,313,565
Current assets	47,773	-	47,773
Creditors less than one year	2,566,756	-	2,566,756
Total	3,832,548	-	3,832,548

14 Pension scheme

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,311 (2022 - £3,680).

The defined contribution liability is allocated to unrestricted funds.

15 Related party transactions

Mr Drew Wilkinson was a member of the Trustee Committee and is also a director in Maliz Consulting Ltd. During the year, £14,400 (2022: £14,400) was paid by the Children's Cancer Unit Charity to Maliz Consulting Ltd for accounts preparation services. There is £1,200 outstanding to Maliz Consulting Ltd. at the year end.

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Annual report

CHILDREN'S CANCER UNIT CHARITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

CHARITY COMMISSION for NORTHERN IRELAND REGISTRATION NUMBER 104794

CHILDREN'S CANCER UNIT CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 - 6
Independent Auditor's Report	7 - 10
Statement of Financial Activities (Including Income and Expenditure Account)	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 20

CHILDREN'S CANCER UNIT CHARITY

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2023

President	Dr Ben Wilson
Trustees	Felix Mooney (Chairman) Keith Farley (resigned 12th December 2023) Sheila Ferguson Stuart Irwin (appointed 7th March 2024) Laurie Jones (resigned 24th June 2024) Anthony McCarthy Mark McCormack (appointed 12th December 2023) Denis Murphy Stephen Warke (resigned October 2023) Drew Wilkinson (Treasurer, resigned September 2023)
Chief executive officer	Jane Hoare
Registered office	141-143 Falls Road Belfast BT12 6AF
Registered Number	NIC104794
Auditors	McGuire + Farry Limited Chartered Certified Accountants Emerson House Carryduff Belfast BT8 8DN
Solicitor	Edwards & Co. Solicitors 28 Hill Street Belfast BT1 2LA
Bankers	Ulster Bank (Northern Ireland) Belfast City Office 1 11-16 Donegall Square East Belfast BT1 5HD Danske Bank Donegall Square West Belfast BT1 6JS Bank of Ireland UK 1 Donegall Square S BT1 5LR
Investment managers	J & E Davy (UK) Limited (trading as" Davy Private Clients UK) Donegall House 7 Donegall Square North Belfast BT1 5GB

CHILDREN'S CANCER UNIT CHARITY

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 October 2023.

Reference and Administrative Details
The required reference and administrative details are laid out on Page 1 – Company information.

Objectives and Activities

The principal activity of the Children's Cancer Unit Charity is to provide support for the Unit, medical staff, and families at The Royal Belfast Hospital for Sick Children's Oncology and Haematology Unit, and to ensure that they have the necessary resources, equipment and support to ensure that children affected by cancer in Northern Ireland have access to the best possible treatment and care.

The charity also aims to raise awareness of childhood cancer and the effects it has on families across Northern Ireland.

In addition to this, the Charity is committed to providing additional support to families affected by cancer.

MAIN ACTIVITIES

Staffing and Specialised Care
The Children's Cancer Unit Charity strives to ensure that children and young people receive the highest level of care they need during their cancer journey by supporting the medical teams involved in their treatment. We fund vital posts across a range of disciplines at the Haematology and Oncology Unit.

We also provide support and resources for the wider Unit team and by funding training and education programmes for the staff to ensure they have the knowledge and skills to provide the best possible care.

Infrastructure
We actively contribute to the funding, development and enhancement of the physical infrastructure of the Unit. Where possible we have funded the construction of additional rooms and spaces on the ward and clinic. In the past this has included the creation of two isolation suites, as well as dedicated rooms tailored specifically for teenagers and young people, and a parents' kitchen on the ward. Through these initiatives, we strive to improve the physical environment of the Unit, making it a place of comfort, care and support.

Equipment
The Children's Cancer Unit Charity provides and funds a range of equipment to benefit children during their cancer journey, both at hospital and at home.

We invest in essential medical equipment eg. funding the state of the art Ultrasound Room.

We also provide specialised equipment and resources to prepare children for treatment including My Special Aflac Ducks, play resources and sensory toys.

Our Robotics programme enables children to access school during their treatment through the use of telepresence robots, which help them get back into the classroom remotely and stay connected with their schoolwork, teachers and classmates.

Family Support Services
The Children's Cancer Unit Charity provides a range of services to families to ensure they find some level of comfort, normality and togetherness during their child's cancer journey.

These services include practical and financial support to ease the burdens families may face following a cancer diagnosis, home-from-home comforts in the Unit such as seasonal treats, visits and activities as well as toys and games. We organise events and opportunities for families to spend quality time together away from the hospital setting.

Research & Development

The Children's Cancer Unit Charity actively contributes to research focused on improving treatment options and outcomes for children with cancer.

We continue to work in partnership with other organisations to develop initiatives and improvements for children and young people with cancer, including the Teenage & Young Adult Service, the Northern Ireland Health Charities Coalition, as well as working with Queens University Belfast to promote and engage students with children's cancer nursing.

Together, we build a stronger, more supportive environment for children and strive to make a positive, lasting impact on every child's cancer journey.

ACHIEVEMENTS AND PERFORMANCE

New Headquarters

In May 2023, The Children's Cancer Unit Charity moved into new Headquarters on the Falls Road, Belfast, based just across the road from the Unit itself. These new premises have dramatically improved the level of service we are able to offer. Not only does it increase the Charity's public visibility and brand awareness, but we are easily accessible to our supporters, the families we support, and the staff in The Children's Cancer Unit itself.

We have increased space for fundraising and administrative activities, to allow for expansion of the team, and are also able to store easily accessible equipment and supplies for the Unit. We have meeting rooms which Unit staff make regular use of for meetings, training and development purposes. Additionally, we have a small meeting room where parents can meet with members of the hospital team away from the clinical environment.

The ease of access has already strengthened relationships between the charity and the Unit staff, as well as with families, allowing us to engage more directly and effectively with them and respond to needs in a more efficient manner.

Governance and Structure

Following the appointment of the Charity's first Chief Executive in January 2023, and in line with our commitment to growth and sustainability, we undertook a review of our organisational structure and recruited a Fundraising Manager and Communications Manager. This strategic change will enable us to expand our reach, enhance our impact and provide more comprehensive support to those who rely on us.

The Chief Executive reviewed processes and policies to ensure compliance with Charity Commission NI requirements and worked with Edwards & Co to begin the process of incorporation which will be completed next year.

Supporting the Unit

The Charity continued to provide support to the Children's Cancer Unit through the provision of equipment and resources for the Ward and Clinic, as well as providing toys, gifts and treats for children and families.

We have continued our partnership with Aflac Northern Ireland to provide My Special Aflac Ducks to children diagnosed with cancer. We also continued to roll out our robotics programme, providing telepresence robots to schools to help combat social isolation and support the educational needs of young patients while undergoing treatment.

The Children's Cancer Unit Charity also continued to fund specialist roles within the Unit. As well as continuing to fund a Teenage & Young Adults Database Manager and Assistant Clinical Psychologist, in 2023 we also funded two new roles - a Brain Tumour Dedicated Social Worker and a Clinical Fellow. Additionally, we committed to funding a Play Specialist to deliver weekend activity which will be recruited in 2023/24.

Family Support
The Charity continued to provide financial assistance to families on referral from the Social Work Team in the Unit. These requests for specific support included travel for treatment, specialist equipment for the family home, childcare for siblings, educational resources, and palliative support.

Raising Awareness
In September, the Children's Cancer Unit Charity partnered with Childhood Cancer Ireland and Cancer Fund for Children to deliver the Light It Up Gold campaign. This event to mark Childhood Cancer Awareness Month, included activities for children and young people in the Unit, as well as having prominent buildings lit up in Belfast to raise awareness of childhood cancer.

In 2023, the Charity developed and rolled out a partnership with Queen's University Belfast School of Nursing to promote children's cancer nursing as a career path. This first year included an Annual Student Showcase event, Engagement Workshops, Student Prize and a Travel Scholarship Programme which sent three students to the Children's Centre of Healthcare in Atlanta, USA.

Fundraising
While fundraising activity took place throughout the year from a variety of corporate, community and individual supporters, the much of the focus was in September, during Childhood Cancer Awareness Month. The fundraising highlight of the year was the bi-annual CCUC Golf Day at Rockmount Golf Club in September, which raised £130,000 for the Charity. Our annual Stormont Mile, sponsored by Hagan Homes, also took place in September, raising £30,000.

FINANCIAL REVIEW
The Charity's income for the 12 month period ending 31st October 2023 was £567,347, increasing from the previous financial year (net expenditure of £451,479 in 2022).

Total resources expended of £470,921 increased when compared to the previous financial year (2022: £429,845), mainly due to the restructuring of the team, new staff roles, and move to new headquarters.

Total net assets amounted to £3,972,704 as of 31st October 2023 (2022: £3,832,548).
The majority of funding comes from voluntary donations.

Reserves Policy
The Children's Cancer Unit Charity's policy is to provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The charity aims to maintain reserves at levels equivalent to 9 months operational expenditure. The organisation is entirely dependent upon fluctuating donor funding from year to year and requires protection against and the ability to continue despite any downturn in income. Levels of reserves are currently high and until the reserves are utilised, funds will be invested in a number of short to medium term deposits to obtain a return in the current economic climate. On making these investments, the ability to withdraw funds has been considered.

PLANS FOR THE FUTURE

Plans for the next twelve months include:

Supporting the Children's Cancer Unit
The Children's Cancer Unit Charity will further enhance its support for families and identify development opportunities.

In addition to the roles currently funded by the Charity, the Charity has committed to funding a Play Specialist to ensure that Play Support is delivered 7 days a week.

The Charity will roll out a pilot programme using Virtual Reality technology to provide immersive experiences to reduce anxiety and introduce relaxation techniques for children undergoing cancer treatments. The VR technology will be delivered in partnership with the Clinical Psychology Team.

The Charity will also provide events for families living with cancer to spend quality time together in a safe and supportive environment, outside of the hospital setting.

The Charity will continue to provide training and development support to the staff team within the Children's Cancer Unit, to provide meeting space within our new headquarters, and to further strengthen working relationships to better support the team's needs.

The Children's Cancer Unit Charity will engage with the Department of Health in their review of their strategy for teenagers and young adults.

Raising Awareness
The Children's Cancer Unit Charity will develop clear brand guidelines and create appropriate services literature to better inform families and supporters of our services.

The Charity will also develop a new website, with funding secured through the National Lottery Community Fund, and will create updated video and photography content.

The Charity will continue to develop and deliver its partnership with Queen's University Belfast's School of Nursing and Midwifery, delivering a programme of events to promote and enhance childhood cancer treatment and care in Northern Ireland.

The Charity will also become an active member of the Northern Ireland Children's Health Charities Coalition.

The Children's Cancer Unit Charity are also committed to exploring opportunities to support research into paediatric oncology and will engage with Ulster University and the All-Island Children's Oncology Network (ACORN) on potential collaboration.

Family Support
The Children's Cancer Unit Charity will continue to work alongside the Social Work Team within the Unit to deliver appropriate support to families, as well as to continue to expand the Robotics Programme.

The Charity will also partner with Young Lives Vs Cancer and Cancer Fund for Children to develop a Parents Advisory Group.

Fundraising
With the recruitment of the new Fundraising Manager, we will review income generation, develop an income generation strategy and put in place the appropriate resources and structures to increase income generation, in order to ensure that The Children's Cancer Unit Charity has the financial resources it needs to achieve its aims and objectives.

Governance and Structure
The Charity will progress the process of incorporation and ensure compliance with the Charity Commission of Northern Ireland.

The Trustees will undertake a strategic review to ensure that we can continue to deliver and expand our activities in line with our objectives.

The Trustees are committed to the development of the infrastructure of the organisation in terms of staffing and will recruit an Office Manager and Services Co-ordinator, to further maximise opportunities and enhance good governance.

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

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 Practice).
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 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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.

Disclosure of information to the auditors

We, the trustees who held office at the date of approval of these Financial Statements as set out above, each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and

- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board

Felix Mooney, Chairman
Date: 30th August 2024

CHILDREN'S CANCER UNIT CHARITY

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Children's Cancer Unit Charity (the 'charitable company') for the year ended 31 October 2023 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company's affairs as at 31 October 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report[2], other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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.

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page six, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

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

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. Owing to the inherent limitations of an audit there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to compliance with Employment Law, Environmental Regulations and Health & Safety Laws, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies act 2006 and applicable tax laws. The Audit engagement partner considered the experience and expertise of the engagement team to ensure that the team has appropriate competence and capabilities to identify or recognise non-compliance with the laws and regulation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant

one-off or unusual transactions. We apply professional scepticism throughout the audit to consider potential deliberate omission or concealment of significant transactions, or incomplete/inaccurate disclosures in the financial statements.

In response to these principal risks, our audit procedures included but were not limited to:

- Enquiry of management on the policies and procedures in place regarding compliance with laws and regulations, including consideration of known or suspected instances of non-compliance and whether they have knowledge of any actual, suspected or alleged fraud;
- Inspection of the company's regulatory and legal correspondence and review of minutes of director's meetings during the year;
- Gaining and understanding of the internal controls established to mitigate risk related to fraud;
- Discussion amongst the engagement team in relation to the identified laws and regulations and regarding the risk of fraud, and remaining alert to any indications of non-compliance or opportunities for fraudulent manipulation of the financial statements throughout the audit;
- Identifying and testing journal entries to address the risk of inappropriate journals and management override of controls;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing;
- Challenging assumptions and judgements made by management in their significant accounting estimates, including estimating useful lives of tangible fixed assets, and allowance for the impairment of old or obsolete stock; and
- Review of the financial statement disclosures to underlying supporting documentation and enquiries of management.

The primary responsibility for the prevention and detection of irregularities including fraud rests with those charged with governance and management. As with any audit, there remains a risk of non-detection or irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company'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 company 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.

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

INDEPENDENT AUDITOR'S REPORT

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

30 AUG 2024

Keith William McManus FCCA (~~Senior Statutory~~ Auditor)

For and behalf of
McGuire + Farry Limited
Chartered Certified Accountants and Statutory Auditors
Emerson House
Carryduff
Belfast
BT8 8DN

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Unaudited Total £
Income from:					
Donations and legacies		548,573	-	548,573	450,012
Other trading activities		-	-	-	20
Other	2	18,774	-	18,774	1,447
Total income		**567,347**	**-**	**567,347**	**451,479**
Expenditure on:	3				
Raising funds		50,140	-	50,140	51,818
Charitable activities		420,781	-	420,781	378,027
Total expenditure		**470,921**	**-**	**470,921**	**429,845**
Net gains/(losses) on revaluation of investments	11	43,728	-	43,728	(162,766)
Net income/(expenditure)		**140,154**	**-**	**140,154**	**(141,132)**
Transfers between funds		-	-	-	-
Net movement in funds		140,154	-	140,154	(141,132)
Reconciliation of funds:					
Total funds brought forward		3,832,550	-	3,832,550	3,973,682
Total funds carried forward		3,972,704	-	3,972,704	3,832,550

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

CHILDREN'S CANCER UNIT CHARITY

BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 £	2022 Unaudited £
Fixed assets			
Tangible assets	10	2,237	2,796
Investments	11	3,591,177	1,310,769
		3,593,414	1,313,565
Current assets			
Debtors		5,491	34,217
Cash and cash equivalents		393,131	2,532,539
		398,622	2,566,756
Creditors: amounts falling due within one year	12	19,332	47,773
Net current assets		379,290	2,518,983
Total assets less current liabilities		3,972,704	3,832,548
Charity Funds			
Unrestricted funds – General Funds	13	3,972,704	3,832,548

The financial statements were approved and authorised for issue by the Board on 30th August 2024

Signed on behalf of the board of trustees

Felix Mooney, Chairman
Date: 30th August 2024

The notes on pages 14 to 20 form part of these financial statements.

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 £	2022 Unaudited £
Cash flow from operating activities			
Net income/(loss) for the reporting period		140,154	(141,132)
Adjustments for:			
Depreciation charges	10	559	699
Interest received	2	(12,881)	(1,447)
Dividends and interest from investments	2	(5,893)	-
Net (gain)/loss from revaluation of investments	11	(43,728)	162,766
Decrease in debtors		35,716	(11,629)
Decrease in creditors		(28,441)	10,057
Net cash flow from operating activities		85,486	19,314
Cash flow from investing activities			
Payments to acquire investments		(2,230,787)	-
Dividends, interest and rents from investments		5,893	-
Net cash flow from investing activities		(2,224,894)	-
Net increase / (decrease) in cash and cash equivalents		(2,139,408)	19,314
Cash and cash equivalents at the beginning of the year		2,532,539	2,513,225
Cash and cash equivalents at the end of the year		**393,131**	2,532,539
Cash and cash equivalents consists of:			
Cash at bank and in hand		373,918	2,532,539
Cash fund in investment portfolio		19,213	-
Cash and cash equivalents at the end of the year		**393,131**	2,532,539

1 Summary of significant accounting policies

(a) General information and basis of preparation

Children's Cancer Unit Charity is a charity organisation registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),the Charities Act (Northern Ireland) 2022, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes of costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds;
- Expenditure on charitable activities comprises the costs of delivering services the community, together with supports costs incurred centrally and governance costs associated with the governance arrangements of the charity which are primarily associated with constitutional and statutory requirements.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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:

Plant and machinery	20% Reducing balance
Equipment	20% Reducing balance

(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 SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

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.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Fund accounting

The Trust has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

Restricted funds
Grants or donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the charity.

Unrestricted funds – General funds
Funds which are expendable at the discretion of the charity in the furtherance of the objectives of the charity.

Unrestricted funds – Designated funds
Funds which have been set aside by the charity to act as a contingency to ensure the continuity of service. Designated funds continue to count as part of the unrestricted funds of the charity.

(j) Leases

The charity classifies the lease of premises as an operating lease. The title to the premises remains with the lessor. Rental charges are charged to the statement of financial activities on a straight line basis over the term of the lease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

As a charity, the Trust is not liable to either income tax or corporation tax.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

(n) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and the business in general. The directors also consider the depreciation rates on an annual basis to ensure there is sufficient evidence to support these and that the estimates remain reasonable.

2 Other income

	2023	2022
	£	£
Bank interest received	12,881	1,447
Dividends and interest from investments	5,893	-
	18,774	1,447

The total amount was attributable to unrestricted funds both in 2023 and 2022.

3 Expenditures

	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Raising funds				
PR and Marketing	48,978	-	48,978	50,703
Finance Service charges	1,162	-	1,162	1,115
	50,140	-	50,140	51,818
Charitable activities				
Support costs (Note 4)	180,706	-	180,706	74,362
CHU – staff costs	78,802	-	78,802	77,657
Family and children support	74,991	-	74,991	43,853
Project and partnership costs	45,746	-	45,746	164,557
Event costs	22,774	-	22,774	-
CHU – conference and training costs	17,762	-	17,762	17,598
	420,781	-	420,781	378,027

4 Allocation of support costs

Support costs	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Staff costs	86,611	-	86,611	32,597
Office costs (incl. rental)	53,666	-	53,666	19,462
Governance costs (Note 5)	34,846	-	34,846	17,277
Travel expenses	1,504	-	1,504	1,525
Hospitality	170	-	170	587
Insurance	2,936	-	2,936	2,077
Depreciation	559	-	559	699
Bank charges	199	-	199	138
Other	215	-	215	-
Total	180,706	-	180,706	74,362

5 Governance costs

	2023 £	2022 £
Audit and accountancy services	17,520	14,400
Professional and legal fees	17,326	2,877
	34,846	17,277

6 Net income / (expenditure) for the year

Net income / (expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	559	699
Operating lease rentals	18,040	10,316
(Profit) / loss on fair value movement of investments	(43,728)	162,766

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,000 (2022 - nil) and tax and other services of £480 (2022 - £1,560).

8 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £46,951 (2022 - £Nil). The Trust considers its key management personnel to comprise those individuals who have the authority and responsibility for planning, directing, and controlling the activities of the Trust. This typically includes members of the Board of Trustees, the Executive Director, and other senior management roles.

No trustees are accruing pension arrangements in 2023 (2022 - Nil).

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

9 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Governance	2	2	1	1

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	83,225	28,917
Social security costs	1,075	-
Other pension costs	2,311	3,680
	86,611	32,597

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Tangible fixed assets

	Equipment	Furniture and Fittings	Total
	£	£	£
Cost or valuation:			
At 1 November 2022	7,220	**72,633**	79,853
Additions	-	-	-
Disposals	-	-	-
At 31 October 2023	7,220	72,633	79,853
Depreciation:			
At 1 November 2022	6,043	71,014	77,057
Charge for the year	235	324	559
At 31 October 2023	6,278	71,338	77,616
Net book value:			
At 31 October 2023	**942**	**1,295**	**2,237**
At 31 October 2022 *(unaudited)*	1,177	1,619	2,796

11 Fixed asset investments

	Total
	£
Cost or valuation	
At 1 November 2022	1,310,769
Additions	3,184,148
Disposals	947,468
Revaluation	43,728
At 31 October 2023	**3,591,177**

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	15,660	20,470
Other tax and social security	673	173
Other creditors	-	1,131
Accruals	2,999	25,999
	19,332	47,773

13 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fixed assets	3,593,414	-	3,593,414
Current assets	398,622	-	398,622
Creditors less than one year	19,332	-	19,332
Total	3,972,704	-	3,972,704

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fixed assets	1,313,565	-	1,313,565
Current assets	47,773	-	47,773
Creditors less than one year	2,566,756	-	2,566,756
Total	3,832,548	-	3,832,548

14 Pension scheme

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,311 (2022 - £3,680).

The defined contribution liability is allocated to unrestricted funds.

15 Related party transactions

Mr Drew Wilkinson was a member of the Trustee Committee and is also a director in Maliz Consulting Ltd. During the year, £14,400 (2022: £14,400) was paid by the Children's Cancer Unit Charity to Maliz Consulting Ltd for accounts preparation services. There is £1,200 outstanding to Maliz Consulting Ltd. at the year end.

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Annual return

CHILDREN'S CANCER UNIT CHARITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

CHARITY COMMISSION for NORTHERN IRELAND REGISTRATION NUMBER 104794

CHILDREN'S CANCER UNIT CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 - 6
Independent Auditor's Report	7 - 10
Statement of Financial Activities (Including Income and Expenditure Account)	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 20

CHILDREN'S CANCER UNIT CHARITY

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2023

President	Dr Ben Wilson
Trustees	Felix Mooney (Chairman) Keith Farley (resigned 12th December 2023) Sheila Ferguson Stuart Irwin (appointed 7th March 2024) Laurie Jones (resigned 24th June 2024) Anthony McCarthy Mark McCormack (appointed 12th December 2023) Denis Murphy Stephen Warke (resigned October 2023) Drew Wilkinson (Treasurer, resigned September 2023)
Chief executive officer	Jane Hoare
Registered office	141-143 Falls Road Belfast BT12 6AF
Registered Number	NIC104794
Auditors	McGuire + Farry Limited Chartered Certified Accountants Emerson House Carryduff Belfast BT8 8DN
Solicitor	Edwards & Co. Solicitors 28 Hill Street Belfast BT1 2LA
Bankers	Ulster Bank (Northern Ireland) Belfast City Office 1 11-16 Donegall Square East Belfast BT1 5HD Danske Bank Donegall Square West Belfast BT1 6JS Bank of Ireland UK 1 Donegall Square S BT1 5LR
Investment managers	J & E Davy (UK) Limited (trading as" Davy Private Clients UK) Donegall House 7 Donegall Square North Belfast BT1 5GB

CHILDREN'S CANCER UNIT CHARITY

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 October 2023.

Reference and Administrative Details
The required reference and administrative details are laid out on Page 1 – Company information.

Objectives and Activities

The principal activity of the Children's Cancer Unit Charity is to provide support for the Unit, medical staff, and families at The Royal Belfast Hospital for Sick Children's Oncology and Haematology Unit, and to ensure that they have the necessary resources, equipment and support to ensure that children affected by cancer in Northern Ireland have access to the best possible treatment and care.

The charity also aims to raise awareness of childhood cancer and the effects it has on families across Northern Ireland.

In addition to this, the Charity is committed to providing additional support to families affected by cancer.

MAIN ACTIVITIES

Staffing and Specialised Care
The Children's Cancer Unit Charity strives to ensure that children and young people receive the highest level of care they need during their cancer journey by supporting the medical teams involved in their treatment. We fund vital posts across a range of disciplines at the Haematology and Oncology Unit.

We also provide support and resources for the wider Unit team and by funding training and education programmes for the staff to ensure they have the knowledge and skills to provide the best possible care.

Infrastructure
We actively contribute to the funding, development and enhancement of the physical infrastructure of the Unit. Where possible we have funded the construction of additional rooms and spaces on the ward and clinic. In the past this has included the creation of two isolation suites, as well as dedicated rooms tailored specifically for teenagers and young people, and a parents' kitchen on the ward. Through these initiatives, we strive to improve the physical environment of the Unit, making it a place of comfort, care and support.

Equipment
The Children's Cancer Unit Charity provides and funds a range of equipment to benefit children during their cancer journey, both at hospital and at home.

We invest in essential medical equipment eg. funding the state of the art Ultrasound Room.

We also provide specialised equipment and resources to prepare children for treatment including My Special Aflac Ducks, play resources and sensory toys.

Our Robotics programme enables children to access school during their treatment through the use of telepresence robots, which help them get back into the classroom remotely and stay connected with their schoolwork, teachers and classmates.

Family Support Services
The Children's Cancer Unit Charity provides a range of services to families to ensure they find some level of comfort, normality and togetherness during their child's cancer journey.

These services include practical and financial support to ease the burdens families may face following a cancer diagnosis, home-from-home comforts in the Unit such as seasonal treats, visits and activities as well as toys and games. We organise events and opportunities for families to spend quality time together away from the hospital setting.

Research & Development

The Children's Cancer Unit Charity actively contributes to research focused on improving treatment options and outcomes for children with cancer.

We continue to work in partnership with other organisations to develop initiatives and improvements for children and young people with cancer, including the Teenage & Young Adult Service, the Northern Ireland Health Charities Coalition, as well as working with Queens University Belfast to promote and engage students with children's cancer nursing.

Together, we build a stronger, more supportive environment for children and strive to make a positive, lasting impact on every child's cancer journey.

ACHIEVEMENTS AND PERFORMANCE

New Headquarters

In May 2023, The Children's Cancer Unit Charity moved into new Headquarters on the Falls Road, Belfast, based just across the road from the Unit itself. These new premises have dramatically improved the level of service we are able to offer. Not only does it increase the Charity's public visibility and brand awareness, but we are easily accessible to our supporters, the families we support, and the staff in The Children's Cancer Unit itself.

We have increased space for fundraising and administrative activities, to allow for expansion of the team, and are also able to store easily accessible equipment and supplies for the Unit. We have meeting rooms which Unit staff make regular use of for meetings, training and development purposes. Additionally, we have a small meeting room where parents can meet with members of the hospital team away from the clinical environment.

The ease of access has already strengthened relationships between the charity and the Unit staff, as well as with families, allowing us to engage more directly and effectively with them and respond to needs in a more efficient manner.

Governance and Structure

Following the appointment of the Charity's first Chief Executive in January 2023, and in line with our commitment to growth and sustainability, we undertook a review of our organisational structure and recruited a Fundraising Manager and Communications Manager. This strategic change will enable us to expand our reach, enhance our impact and provide more comprehensive support to those who rely on us.

The Chief Executive reviewed processes and policies to ensure compliance with Charity Commission NI requirements and worked with Edwards & Co to begin the process of incorporation which will be completed next year.

Supporting the Unit

The Charity continued to provide support to the Children's Cancer Unit through the provision of equipment and resources for the Ward and Clinic, as well as providing toys, gifts and treats for children and families.

We have continued our partnership with Aflac Northern Ireland to provide My Special Aflac Ducks to children diagnosed with cancer. We also continued to roll out our robotics programme, providing telepresence robots to schools to help combat social isolation and support the educational needs of young patients while undergoing treatment.

The Children's Cancer Unit Charity also continued to fund specialist roles within the Unit. As well as continuing to fund a Teenage & Young Adults Database Manager and Assistant Clinical Psychologist, in 2023 we also funded two new roles - a Brain Tumour Dedicated Social Worker and a Clinical Fellow. Additionally, we committed to funding a Play Specialist to deliver weekend activity which will be recruited in 2023/24.

Family Support
The Charity continued to provide financial assistance to families on referral from the Social Work Team in the Unit. These requests for specific support included travel for treatment, specialist equipment for the family home, childcare for siblings, educational resources, and palliative support.

Raising Awareness
In September, the Children's Cancer Unit Charity partnered with Childhood Cancer Ireland and Cancer Fund for Children to deliver the Light It Up Gold campaign. This event to mark Childhood Cancer Awareness Month, included activities for children and young people in the Unit, as well as having prominent buildings lit up in Belfast to raise awareness of childhood cancer.

In 2023, the Charity developed and rolled out a partnership with Queen's University Belfast School of Nursing to promote children's cancer nursing as a career path. This first year included an Annual Student Showcase event, Engagement Workshops, Student Prize and a Travel Scholarship Programme which sent three students to the Children's Centre of Healthcare in Atlanta, USA.

Fundraising
While fundraising activity took place throughout the year from a variety of corporate, community and individual supporters, the much of the focus was in September, during Childhood Cancer Awareness Month. The fundraising highlight of the year was the bi-annual CCUC Golf Day at Rockmount Golf Club in September, which raised £130,000 for the Charity. Our annual Stormont Mile, sponsored by Hagan Homes, also took place in September, raising £30,000.

FINANCIAL REVIEW
The Charity's income for the 12 month period ending 31st October 2023 was £567,347, increasing from the previous financial year (net expenditure of £451,479 in 2022).

Total resources expended of £470,921 increased when compared to the previous financial year (2022: £429,845), mainly due to the restructuring of the team, new staff roles, and move to new headquarters.

Total net assets amounted to £3,972,704 as of 31st October 2023 (2022: £3,832,548).
The majority of funding comes from voluntary donations.

Reserves Policy
The Children's Cancer Unit Charity's policy is to provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The charity aims to maintain reserves at levels equivalent to 9 months operational expenditure. The organisation is entirely dependent upon fluctuating donor funding from year to year and requires protection against and the ability to continue despite any downturn in income. Levels of reserves are currently high and until the reserves are utilised, funds will be invested in a number of short to medium term deposits to obtain a return in the current economic climate. On making these investments, the ability to withdraw funds has been considered.

PLANS FOR THE FUTURE

Plans for the next twelve months include:

Supporting the Children's Cancer Unit
The Children's Cancer Unit Charity will further enhance its support for families and identify development opportunities.

In addition to the roles currently funded by the Charity, the Charity has committed to funding a Play Specialist to ensure that Play Support is delivered 7 days a week.

The Charity will roll out a pilot programme using Virtual Reality technology to provide immersive experiences to reduce anxiety and introduce relaxation techniques for children undergoing cancer treatments. The VR technology will be delivered in partnership with the Clinical Psychology Team.

The Charity will also provide events for families living with cancer to spend quality time together in a safe and supportive environment, outside of the hospital setting.

The Charity will continue to provide training and development support to the staff team within the Children's Cancer Unit, to provide meeting space within our new headquarters, and to further strengthen working relationships to better support the team's needs.

The Children's Cancer Unit Charity will engage with the Department of Health in their review of their strategy for teenagers and young adults.

Raising Awareness
The Children's Cancer Unit Charity will develop clear brand guidelines and create appropriate services literature to better inform families and supporters of our services.

The Charity will also develop a new website, with funding secured through the National Lottery Community Fund, and will create updated video and photography content.

The Charity will continue to develop and deliver its partnership with Queen's University Belfast's School of Nursing and Midwifery, delivering a programme of events to promote and enhance childhood cancer treatment and care in Northern Ireland.

The Charity will also become an active member of the Northern Ireland Children's Health Charities Coalition.

The Children's Cancer Unit Charity are also committed to exploring opportunities to support research into paediatric oncology and will engage with Ulster University and the All-Island Children's Oncology Network (ACORN) on potential collaboration.

Family Support
The Children's Cancer Unit Charity will continue to work alongside the Social Work Team within the Unit to deliver appropriate support to families, as well as to continue to expand the Robotics Programme.

The Charity will also partner with Young Lives Vs Cancer and Cancer Fund for Children to develop a Parents Advisory Group.

Fundraising
With the recruitment of the new Fundraising Manager, we will review income generation, develop an income generation strategy and put in place the appropriate resources and structures to increase income generation, in order to ensure that The Children's Cancer Unit Charity has the financial resources it needs to achieve its aims and objectives.

Governance and Structure
The Charity will progress the process of incorporation and ensure compliance with the Charity Commission of Northern Ireland.

The Trustees will undertake a strategic review to ensure that we can continue to deliver and expand our activities in line with our objectives.

The Trustees are committed to the development of the infrastructure of the organisation in terms of staffing and will recruit an Office Manager and Services Co-ordinator, to further maximise opportunities and enhance good governance.

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

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 Practice).
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 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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.

Disclosure of information to the auditors

We, the trustees who held office at the date of approval of these Financial Statements as set out above, each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and

- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board

Felix Mooney, Chairman
Date: 30th August 2024

CHILDREN'S CANCER UNIT CHARITY

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Children's Cancer Unit Charity (the 'charitable company') for the year ended 31 October 2023 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company's affairs as at 31 October 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report[2], other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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.

INDEPENDENT AUDITOR'S REPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page six, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

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

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. Owing to the inherent limitations of an audit there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISA's (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to compliance with Employment Law, Environmental Regulations and Health & Safety Laws, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies act 2006 and applicable tax laws. The Audit engagement partner considered the experience and expertise of the engagement team to ensure that the team has appropriate competence and capabilities to identify or recognise non-compliance with the laws and regulation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant

one-off or unusual transactions. We apply professional scepticism throughout the audit to consider potential deliberate omission or concealment of significant transactions, or incomplete/inaccurate disclosures in the financial statements.

In response to these principal risks, our audit procedures included but were not limited to:

- Enquiry of management on the policies and procedures in place regarding compliance with laws and regulations, including consideration of known or suspected instances of non-compliance and whether they have knowledge of any actual, suspected or alleged fraud;
- Inspection of the company's regulatory and legal correspondence and review of minutes of director's meetings during the year;
- Gaining and understanding of the internal controls established to mitigate risk related to fraud;
- Discussion amongst the engagement team in relation to the identified laws and regulations and regarding the risk of fraud, and remaining alert to any indications of non-compliance or opportunities for fraudulent manipulation of the financial statements throughout the audit;
- Identifying and testing journal entries to address the risk of inappropriate journals and management override of controls;
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing;
- Challenging assumptions and judgements made by management in their significant accounting estimates, including estimating useful lives of tangible fixed assets, and allowance for the impairment of old or obsolete stock; and
- Review of the financial statement disclosures to underlying supporting documentation and enquiries of management.

The primary responsibility for the prevention and detection of irregularities including fraud rests with those charged with governance and management. As with any audit, there remains a risk of non-detection or irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company'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 company 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.

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

INDEPENDENT AUDITOR'S REPORT

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

30 AUG 2024

Keith William McManus FCCA (~~Senior Statutory~~ Auditor)

For and behalf of
McGuire + Farry Limited
Chartered Certified Accountants and Statutory Auditors
Emerson House
Carryduff
Belfast
BT8 8DN

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Unaudited Total £
Income from:					
Donations and legacies		548,573	-	548,573	450,012
Other trading activities		-	-	-	20
Other	2	18,774	-	18,774	1,447
Total income		**567,347**	**-**	**567,347**	**451,479**
Expenditure on:	3				
Raising funds		50,140	-	50,140	51,818
Charitable activities		420,781	-	420,781	378,027
Total expenditure		**470,921**	**-**	**470,921**	**429,845**
Net gains/(losses) on revaluation of investments	11	43,728	-	43,728	(162,766)
Net income/(expenditure)		**140,154**	**-**	**140,154**	**(141,132)**
Transfers between funds		-	-	-	-
Net movement in funds		140,154	-	140,154	(141,132)
Reconciliation of funds:					
Total funds brought forward		3,832,550	-	3,832,550	3,973,682
Total funds carried forward		3,972,704	-	3,972,704	3,832,550

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

CHILDREN'S CANCER UNIT CHARITY

BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 £	2022 Unaudited £
Fixed assets			
Tangible assets	10	2,237	2,796
Investments	11	3,591,177	1,310,769
		3,593,414	1,313,565
Current assets			
Debtors		5,491	34,217
Cash and cash equivalents		393,131	2,532,539
		398,622	2,566,756
Creditors: amounts falling due within one year	12	19,332	47,773
Net current assets		379,290	2,518,983
Total assets less current liabilities		3,972,704	3,832,548
Charity Funds			
Unrestricted funds – General Funds	13	3,972,704	3,832,548

The financial statements were approved and authorised for issue by the Board on 30th August 2024

Signed on behalf of the board of trustees

Felix Mooney, Chairman
Date: 30th August 2024

The notes on pages 14 to 20 form part of these financial statements.

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	2023 £	2022 Unaudited £
Cash flow from operating activities			
Net income/(loss) for the reporting period		140,154	(141,132)
Adjustments for:			
Depreciation charges	10	559	699
Interest received	2	(12,881)	(1,447)
Dividends and interest from investments	2	(5,893)	-
Net (gain)/loss from revaluation of investments	11	(43,728)	162,766
Decrease in debtors		35,716	(11,629)
Decrease in creditors		(28,441)	10,057
Net cash flow from operating activities		85,486	19,314
Cash flow from investing activities			
Payments to acquire investments		(2,230,787)	-
Dividends, interest and rents from investments		5,893	-
Net cash flow from investing activities		(2,224,894)	-
Net increase / (decrease) in cash and cash equivalents		(2,139,408)	19,314
Cash and cash equivalents at the beginning of the year		2,532,539	2,513,225
Cash and cash equivalents at the end of the year		**393,131**	2,532,539
Cash and cash equivalents consists of:			
Cash at bank and in hand		373,918	2,532,539
Cash fund in investment portfolio		19,213	-
Cash and cash equivalents at the end of the year		**393,131**	2,532,539

1 Summary of significant accounting policies

(a) General information and basis of preparation

Children's Cancer Unit Charity is a charity organisation registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),the Charities Act (Northern Ireland) 2022, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes of costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds;
- Expenditure on charitable activities comprises the costs of delivering services the community, together with supports costs incurred centrally and governance costs associated with the governance arrangements of the charity which are primarily associated with constitutional and statutory requirements.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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:

Plant and machinery	20% Reducing balance
Equipment	20% Reducing balance

(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 SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

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.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Fund accounting

The Trust has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

Restricted funds
Grants or donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the charity.

Unrestricted funds – General funds
Funds which are expendable at the discretion of the charity in the furtherance of the objectives of the charity.

Unrestricted funds – Designated funds
Funds which have been set aside by the charity to act as a contingency to ensure the continuity of service. Designated funds continue to count as part of the unrestricted funds of the charity.

(j) Leases

The charity classifies the lease of premises as an operating lease. The title to the premises remains with the lessor. Rental charges are charged to the statement of financial activities on a straight line basis over the term of the lease.

(k) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(l) Tax

As a charity, the Trust is not liable to either income tax or corporation tax.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

(n) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and the business in general. The directors also consider the depreciation rates on an annual basis to ensure there is sufficient evidence to support these and that the estimates remain reasonable.

2 Other income

	2023	2022
	£	£
Bank interest received	12,881	1,447
Dividends and interest from investments	5,893	-
	18,774	1,447

The total amount was attributable to unrestricted funds both in 2023 and 2022.

3 Expenditures

	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Raising funds				
PR and Marketing	48,978	-	48,978	50,703
Finance Service charges	1,162	-	1,162	1,115
	50,140	-	50,140	51,818
Charitable activities				
Support costs (Note 4)	180,706	-	180,706	74,362
CHU – staff costs	78,802	-	78,802	77,657
Family and children support	74,991	-	74,991	43,853
Project and partnership costs	45,746	-	45,746	164,557
Event costs	22,774	-	22,774	-
CHU – conference and training costs	17,762	-	17,762	17,598
	420,781	-	420,781	378,027

4 Allocation of support costs

Support costs	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Staff costs	86,611	-	86,611	32,597
Office costs (incl. rental)	53,666	-	53,666	19,462
Governance costs (Note 5)	34,846	-	34,846	17,277
Travel expenses	1,504	-	1,504	1,525
Hospitality	170	-	170	587
Insurance	2,936	-	2,936	2,077
Depreciation	559	-	559	699
Bank charges	199	-	199	138
Other	215	-	215	-
Total	180,706	-	180,706	74,362

5 Governance costs

	2023 £	2022 £
Audit and accountancy services	17,520	14,400
Professional and legal fees	17,326	2,877
	34,846	17,277

6 Net income / (expenditure) for the year

Net income / (expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	559	699
Operating lease rentals	18,040	10,316
(Profit) / loss on fair value movement of investments	(43,728)	162,766

7 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,000 (2022 - nil) and tax and other services of £480 (2022 - £1,560).

8 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £46,951 (2022 - £Nil). The Trust considers its key management personnel to comprise those individuals who have the authority and responsibility for planning, directing, and controlling the activities of the Trust. This typically includes members of the Board of Trustees, the Executive Director, and other senior management roles.

No trustees are accruing pension arrangements in 2023 (2022 - Nil).

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

9 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Governance	2	2	1	1

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	83,225	28,917
Social security costs	1,075	-
Other pension costs	2,311	3,680
	86,611	32,597

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Tangible fixed assets

	Equipment	Furniture and Fittings	Total
	£	£	£
Cost or valuation:			
At 1 November 2022	7,220	**72,633**	79,853
Additions	-	-	-
Disposals	-	-	-
At 31 October 2023	7,220	72,633	79,853
Depreciation:			
At 1 November 2022	6,043	71,014	77,057
Charge for the year	235	324	559
At 31 October 2023	6,278	71,338	77,616
Net book value:			
At 31 October 2023	**942**	**1,295**	**2,237**
At 31 October 2022 *(unaudited)*	1,177	1,619	2,796

11 Fixed asset investments

	Total
	£
Cost or valuation	
At 1 November 2022	1,310,769
Additions	3,184,148
Disposals	947,468
Revaluation	43,728
At 31 October 2023	**3,591,177**

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	15,660	20,470
Other tax and social security	673	173
Other creditors	-	1,131
Accruals	2,999	25,999
	19,332	47,773

13 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fixed assets	3,593,414	-	3,593,414
Current assets	398,622	-	398,622
Creditors less than one year	19,332	-	19,332
Total	3,972,704	-	3,972,704

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fixed assets	1,313,565	-	1,313,565
Current assets	47,773	-	47,773
Creditors less than one year	2,566,756	-	2,566,756
Total	3,832,548	-	3,832,548

14 Pension scheme

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,311 (2022 - £3,680).

The defined contribution liability is allocated to unrestricted funds.

15 Related party transactions

Mr Drew Wilkinson was a member of the Trustee Committee and is also a director in Maliz Consulting Ltd. During the year, £14,400 (2022: £14,400) was paid by the Children's Cancer Unit Charity to Maliz Consulting Ltd for accounts preparation services. There is £1,200 outstanding to Maliz Consulting Ltd. at the year end.

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Accounts

CHILDREN'S CANCER UNIT CHARITY

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

McGuire + Farry Limited
Chartered Certified Accountants

CHILDREN'S CANCER UNIT CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Restricted	Unrestricted	2022 Total	2021 Total
Incoming and Endowments from					
Income from Charitable Activities					
Donations and events	1	0	450,011	450,029	502,373
Merchandise		0	20	450,029	502,373
Grants	1		-	-	-
Incoming resources from Investment Income	1		-	-	-
Bank Interest Received		0	1,447	1,447	5,134
Total Incoming Resources		0	451,478	451,478	507,507
Expenditure On:					
Charity activities					
Childrens' Unit Wing Running Expenses		0	115,644	115,644	128,336
Costs of generating funds		0	97,064	97,064	73,897
Governance costs		0	17,277	17,277	17,010
Other expenditure		0	79,859	79,589	54,461
Ultra Sound Scanner		0	120,000	120,000	-
Total Resources Expended		0	429,844	429,844	273,704
Net Incoming/(Outgoing) Resources		0	21,634	21,634	233,803
Euro Disney/MRI Scanner Appeal		0	-	-	-
Isolation Rooms			-	-	-
Revaluation of Investment			(162,766)	(162,766)	80,214
Funds at 1 November 2021		0	3,973,682	3,973,682	3,659,665
Funds at 31 October 2022		0	3,832,550	3,832,550	3,973,682

CHILDRENS CANCER UNIT CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 31 OCTOBER 2022

	Notes	2022	2021
Fixed Assets			
Tangible Assets	2	2,796	3,495
Fixed Asset Investments		1,310,769	1,473,535
Total Fixed Assets		1,313,565	1,477,030
Current Assets			
Prepayments and Accrued Income	3	34,217	21,143
Cash at Bank		2,532,539	2,513,225
		2,566,756	2,534,368
Creditors: Due within one Year	4	47,773	37,716
Net Current Assets		2,518,983	2,496,652
Total Assets Less Current Liabilities		3,832,548	3,973,682
Capital and Reserves			
Unrestricted Funds: General Funds		3,832,548	3,973,682

The notes at pages 8 and 9 form part of these accounts.

Approved by the Trustees and signed on their behalf by:

30 August 2023

Approved **Date**

1. Accounting Policies

Accounting Convention

The financial statements are prepared under the historical cost convention and comply with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts.

The Accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16 July 2014.

Turnover

Income of the charity represents monies received from donations and bank interest.

Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment	- 20% Reducing Balance
Furniture and fittings	- 20% Reducing Balance

Income and Endowments

Donations, appeals, legacies, and other income is included in full in the Statement of Financial Activities when received. Bank interest received is accounted for on accruals basis.

Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have all been allocated to activities on a basis consistent with the use of resources.

Governance costs include audit, legal, consultancy and other administration costs not attributable to generating funds or service and project delivery.

Fund Accounting

The Restricted funds are to be used for specified purposes by reference to the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of overheads and costs.

Unrestricted funds represent other incoming resources received or generated for charitable purposes, expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

2. Tangible Fixed Assets

	Equipment	Furniture and Fittings	Total
Cost			
At 1 November 2021	7,220	72,633	79,853
Additions	-	-	-
At 31 October 2022	7,220	72,633	79,853
Depreciation			
At 1 November 2021	5,749	70,609	76,358
Charge for the year	294	405	699
At 31 October 2022	6,043	71,014	77,057
Net Book Values			
At 31 October 2022	1,177	1,619	2,796
At 31 October 2021	1,471	2,024	3,495

3. Debtors

	2022	2021
Prepayments and accrued income	34,217	21,143

4. Creditors: amounts falling due within one year

	2022	2021
Trade Creditors	21,601	6,916
Accruals and deferred income	25,999	30,666
PAYE/Pension	173	134
	47,773	37,716

5. Related Party Transactions

Mr Drew Wilkinson is a member of the Trustee Committee for the Charity and is also a director in Maliz Consulting Ltd. During the year £14,400 (2021: £14,400) was paid by the Children's Cancer Unit Charity to Maliz Consulting Ltd for accounts preparation services. There is £1,200 outstanding to Maliz Consulting Ltd. at the year end.

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Annual report

CHILDREN'S CANCER UNIT CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 October 2022.

Principal Activity and Results for the year

The principal activity of the Children's Cancer Unit Charity is to provide support for the Unit, medical staff and families at The Royal Belfast Hospital for Sick Children with all the necessary resources, equipment, and support to ensure that children affected by cancer in Northern Ireland have access to the best possible treatment and care.

The charity also aims to raise awareness of childhood cancer and the effects it has on families across Northern Ireland.

The charity is committed to providing additional support to families affected by cancer.

MAIN ACTIVITIES

Staffing

The Children's Cancer Unit Charity continues to provide additional funding for important posts at the Haematology & Oncology Unit. The Charity contributes and covers the cost of two vital posts – Database Manager and Assistant Clinical Psychologist. The Board have also confirmed that they will fund the role of a Brain Tumour Dedicated Social Worker in the Unit.

Equipment

The Charity purchases both larger-scale equipment and smaller, more entertainment-focused items for the Unit.

This year the Charity funded the purchase and installation of the new Ultrasound Room in the CHU. This includes state-of-the-art imaging equipment and specially decorated walls to provide a calming and supportive environment for children and young people. The ultrasound machine also has additional probes with help staff to get the best possible examinations and higher quality scans. This will allow the team to significantly increase the average number of ultrasound scans per month and reduce waiting times.

Infrastructure

The maintenance of the two isolation rooms, previously built by the Charity, continue to be supported.

Training & Research

Providing opportunities for the medical team and staff at the Children's Cancer Unit is another vital piece of support provided by the Charity. Thanks to CCUC funding, a number of members of the team took part in various training courses and conferences over the last 12 months, including the Children's Cancer & Leukaemia Group, the All-Island Children's Palliative Care Conference and SIOP.

Additionally, the Charity funded the BHSCT Children's Medical Staff Committee's participation in the annual Sim-Off Event, promoting paediatric sim-based education.

Teenagers & Young Adults

The Charity continues to fund the post of Data Manager for the specialist Teenagers and Young Adults service. The Children's Cancer Unit Charity is committed to supporting teenagers and young adults affected by cancer in Northern Ireland and, as well as already completing the redesign of two more age-appropriate bedrooms on the Unit, aims to develop further assistance and suitable support for them.

The Charity continued to support the YLvC Teenage MOVE Forward Exercise Programme with a donation towards fuel costs for families participating in the programme.

CHILDREN'S CANCER UNIT CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 OCTOBER 2022

ACHIEVEMENTS AND PERFORMANCE

Supporting the Children's Cancer Unit

The Charity continued to provide support to the Children's Cancer Unit through the purchase of equipment, and play resources for the Ward and Clinic, as well as providing toys, gifts and treats for children and families.

The Charity launched its partnership with Aflac Northern Ireland to provide My Special Aflac Ducks to children diagnosed with cancer in Northern Ireland. The robotic ducks use naturalistic movement, quacks, nuzzling and calming play, as well as a corresponding app, to help children to express their feelings and develop coping techniques for often scary and uncomfortable cancer treatments.

Raising Awareness

In September, the Charity partnered with Childhood Cancer Ireland, Cancer Fund for Children and Belfast Trust to deliver a Light It Up Gold Day in the CHU to mark Childhood Cancer Awareness Month.

The Charity is engaging with Queen's University Belfast to develop a joint project to promote and engage students with children's cancer nursing.

The Charity is a member of the Northern Ireland Children's Health Coalition, to advocate for families accessing paediatric acute services in Northern Ireland.

Family Support

The Charity continued to provide financial assistance to families on referral from the Social Work Team in the CHU. These requests for specific support included travel for treatment, specialist equipment for the family home, tutoring and educational resources and childcare for siblings.

The Charity continued to develop and deliver its Robotics Programme, placing robots within 12 schools to facilitate educational and peer connection between patients and their classes.

Fundraising

In May, The Belfast City Marathon took place, with a variety of CCUC supporters including families, corporate partners and hospital staff taking part across the full run, relay, fun run and walk events.

Our annual Stormont Mile event took place in October, with 160 supporters taking part and raising just under £20,000.

Governance & Structure

The Charity engaged with Edwards & Co Solicitors to review its structure and governance and will begin the process of incorporation.

The Charity recruited and appointed its first Chief Executive, to lead on the development of the organisation. Jane Hoare will join The Children's Cancer Unit in this role in January 2023.

PLANS FOR THE FUTURE

With the recruitment of the new Chief Executive role, future plans for the organisation will be delivered with this new appointee and will include:

Supporting the Children's Cancer Unit

For the year ahead, the Children's Cancer Unit Charity aims to further enhance its support for families, both at the Children's Hospital and at home. The charity will review current support services and identify development opportunities.

The Board have committed to securing new premises for the Charity's Headquarters, ideally in close proximity to the Children's Cancer Unit, in order to maximise support to families and staff at the Unit, as well as to increase the brand awareness of the organisation.

The Charity will also explore the potential for a Parental Engagement Group.

Raising Awareness

The Charity will develop and deliver the Partnership Project with Queen's University Belfast, to deliver a programme of events to promote and enhance childhood cancer treatment and care in Northern Ireland.

The Board are also committed to exploring opportunities to support research into paediatric oncology, and are engaging with the Ulster University and the All-Island Children's Oncology Network (ACORN) on potential collaboration.

Family Support

The Charity will continue to work alongside the CHU Social Work Team to deliver appropriate support to families, as well as continue to expand the Robotics Programme.

Income Generation & Communications

The Charity will expand the current team to include a Fundraising position, with a view to developing and delivering a robust income generation strategy to grow and diversify income streams.

Additionally, the Charity will focus on developing a Communications Strategy, to build the organisation's profile, clearly communicate its services and impact, and engage new supporters.

Governance

The Charity will progress the process of incorporation and ensure compliance with Charity Commission NI requirements.

The Board are committed to the development of the infrastructure of the organisation in terms of staffing and resources to maximise opportunities and enhance good governance.

Approved by the Trustees and signed on their behalf by –

Felix Mooney, Chairman

Date: 30 August 2023

Children's Cancer Unit Charity

Northern Ireland - Charity number 104794

Annual return

CHILDREN'S CANCER UNIT CHARITY

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

Independent examiner's report to the charity trustees of Children's Cancer Unit Charity

I report on the accounts of the Trust for the year ended 31 October 2022, which are set out on pages 5 to 9.

Respective responsibilities of the trustees and examiners

The Charity's Trustees are responsible for the preparation of the Accounts. The Charity's Trustees consider that an audit is not required for this year (under section 65 of the Charities Act (NI) 2008) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 65 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 65(9)(b) of the Act), and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 63 of the Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act (NI) 2008; have not been met; or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Raymond McGuire FCCA

For and on behalf of

McGuire + Farry Limited
Registered Auditor and
Chartered Certified Accountants

Emerson House
14b Ballynahinch Road
Carryduff
BELFAST BT8 8DN

Date: 30.08.23