

COMPANY REGISTRATION NUMBER: NI049781
CHARITY REGISTRATION NUMBER: NIC101307

Cancer Focus Northern Ireland
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Cancer Focus Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Cancer Focus Northern Ireland

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Cancer Focus Northern Ireland

Charity registration number NIC101307

Company registration number NI049781

Principal office and registered office 40 - 44 Eglantine Avenue
Belfast
Co Antrim
BT9 6DX
Northern Ireland

Patrons

His Grace The Duke of Abercorn KG
Professor Roy Spence CBE OBE JP MD MA LLD(Hon) FRCS

The trustees

Mr Boyd Carson FCA	(Honorary Treasurer and Chairperson, Finance and Policy Sub-Committee)
Dr Bernadette Cullen Dr Andrew Gilliland Mr Donald Harte	(Vice Chairman, and Chairperson, Research & Programmes Sub Committee)
Professor Mark Lawler Ms Susan McAleer Ms Patricia McClelland Mr Ivan McMinn MBE Ms Caroline Murdoch Dr Helen Reid Mrs Violet Spence Ms Elizabeth Robinson Mr Mark Taylor	Resigned 2 nd August 2023 Resigned 29 th November 2023 Resigned 29 th November 2023 (Chairperson, HR & Remuneration Sub Committee)
Mr Noel Lavery CB Ms Margaret Brown MBE Dr Paula O'Hare	Appointed 22 nd February 2023

Company secretary Richard Spratt

Cancer Focus Northern Ireland

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Directors (who are also the Trustees of the Charity) present their Report, together with the Financial Statements of the charity for the Year Ended 31st March 2023. The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) effective 1st January 2015 (Charities SORP FRS 102).

Structure, governance and management

Directors & Organisational Structure

Cancer Focus NI is a charity registered by the Charity Commission for Northern Ireland (NIC 101307), a Company Limited by Guarantee (NI 49781) and not having a share capital constituted under the Companies (Northern Ireland) Order 1986 and is recognised as a charity by the Revenue & Customs number XN 48265.

The Memorandum & Articles of Association allows for at least 5 and not more than 18 Directors to be appointed. Trustees serve for a term of 4 years, at the end of which they may be appointed to serve for a further 4 years. All Directors must retire after 8 years' service with the exception of the Chair, Vice Chair and the Treasurer, who may be reappointed annually thereafter, if the majority of the remaining Trustees deem it in the best interests of the charity.

The Memorandum & Articles of Association have recently been reviewed to ensure that the charity's governance arrangements are appropriate and effective. They will be reviewed every five years going forward.

When new Directors are appointed, they are introduced to the work of Cancer Focus NI with the information they need to fulfil their roles, which includes information about the role of Directors, Company, Trustee and charity law. Updated training is provided to ensure Trustees are adequately informed to ensure they can exercise effective governance.

At the quarterly Board meetings, the Directors agree the broad strategy of Cancer Focus NI and monitor all the activities of the charity. Each Director takes collective responsibility for monitoring the work of Cancer Focus NI

The following committees operate as follows:

- Finance & Policy Committee - meets 6-8 times per annum to review key financial metrics and performance indicators, the charity's policy environment and risk register.
- Human Resource & Remuneration Committee - meets at least bi-annually to review all employee, personnel and remuneration matters.
- Research & Programmes Committee - meets at least bi-annually to support and oversee the charity's portfolio of research and programme activities.
- Fundraising, Marketing & Communications Committee - meets at least bi-annually to support all fundraising, marketing and development initiatives.

Each sub-committee must include at least one Director, reports on activities and makes recommendations to the Board.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

ASH NI (Action for Smoking and Health) also operates in Northern Ireland as a sub-group of the Cancer Focus NI Board who receives reports and provides strategic oversight of the work of this inter-agency group.

The charity's Chief Executive is responsible for the day-to-day operation of the charity, manages the staff of the charity on behalf of the Directors and is also the Company Secretary.

Cancer Focus NI is a member of the Association of European Cancer Leagues and a member of a range of relevant umbrella organisations and networks including NICVA (Northern Ireland Council for Voluntary Action). Cancer Focus NI is registered with the Fundraising Regulator for England, Wales and Northern Ireland.

Board Composition

The Board of Trustees currently has 15 members. The composition and tenure of office for Trustees (including office bearers) is currently being reviewed as part of the Review of Articles of Association.

Risk Management

The charity's Directors and Senior Management Team have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Major risks are identified and ranked in terms of their potential impact and likelihood. Major risks, for this purpose, are those that may have a significant effect on the charity.

- Financial
- Operational
- Governance, Regulation & Management

Risks are reviewed on a quarterly basis at Board meetings as a standing agenda item to ensure that adequate systems and procedures are in place and that risks are being regularly monitored and reviewed. Where appropriate, risks are covered by insurance.

In assessing risk, our Directors recognise that some areas of our work require the acceptance and management of risk if our key objectives are to be achieved.

The Directors and Senior Management Team are involved in managing the areas of higher risk on an ongoing basis through the implementation of our Strategic and Operational plans.

Impact of COVID-19

Whilst the acute cycle of the pandemic appears to have passed regarding lockdown and disruption to fundraising activities and service, the organisation remains aware of future risk. The pandemic, as it has done with many organisations in different sectors, has increased appetite for hybrid and remote working amongst the workforce in Northern Ireland. The Senior Management Team and Board of Trustees continue to monitor this work and manage its operations in a post COVID environment.

Funds held as custodian trustees on behalf of others

The charity holds no funds as custodian trustees on behalf of others.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The purposes of the charity are:

For the public benefit and primarily within Northern Ireland to support and further the control of cancer and allied diseases and to alleviate trauma, pain and suffering therefrom and in particular:

- to provide caring services and information for patients with cancer, their families and all concerned both for them and about cancer; - to fund internationally competitive, high quality research into the causes, treatment and prevention of cancer; and - to reduce the incidence of cancer and promote its early diagnosis and treatment and to raise professional and public awareness of cancer issues and influence policy makers to improve cancer services and public health policy.

Cancer Focus NI is a very well established and respected organisation with a highly committed Board of Trustees, staff team and network of volunteers. Our 4 pillars of activity - care services, cancer prevention, cancer research and campaigning are well established. Over the past number of years we have striven to develop our services, targeting communities at greatest risk of cancer and seeking opportunities to develop a range of innovative services throughout Northern Ireland.

Vision Statement

We want people to live their most fulfilled lives with access to world-leading, equitable cancer support, treatment, diagnosis, prevention and research.

Mission Statement

Supporting local people on their cancer journey, we will work to reduce the risk, impact and outcomes of all cancers.

Contribution of Volunteers

The contribution of volunteers is integral to the success of our organisation and does not go unrecognised. We value their input across every aspect of the organisation's activities. Without them, certain services and fundraising events could not operate. The most notable of these services is the Volunteer Driving Service, which currently contains 54 volunteer drivers that provide patient transport support across the Belfast, South Eastern & Northern Trust localities. The aspiration is to continue to grow this service regionally, which in turn will require the recruitment of additional volunteers across the country.

The organisation has a wider volunteer base of approx. 200 volunteers who continue to support our fundraising events, such as the Belfast Marathon, Pink Run, Mourne Seven Summits and Big Bucket Collections etc. Volunteers are also instrumental in assisting the activities of the wider organisation such as the Sing for Life Choir, Balmoral Show and the staffing of our retail shops.

We understand the vital contribution our volunteers make to the organisation, and we, and we will continue to ensure volunteers feel supported and valued within their roles.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Strategic report

The Board of Directors had previously extended the Cancer Focus NI 2020 strategy to the end of 2022 due to senior leadership transition and the COVID-19 pandemic.

The following sections for achievements and performance and financial review form final report of the charity based on the previous strategic plan.

Please note a new organisational strategy 2023-2027 has now been officially launched with new strategic objectives which are detailed on page 13.

Achievements and performance

Promote the well-being of people affected by Cancer

The well-being of people affected by cancer - patients and families - lies at the heart of our work. A cancer diagnosis can be life-changing. Cancer Focus NI wants to be available to more people affected by cancer offering information, advice and support from the time of diagnosis and throughout the cancer journey.

Progress in 2022-2023

Our Therapeutic Services Team has continued to offer remote support to those in need across a variety of patient support offerings detailed as follows. In 2022-2023 a total of 3,567 patients were directly assisted with much needed support and care.

Counselling

Our Counselling Team working across Northern Ireland in all the Health Trusts have continued to offer personal emotional & psychosocial support for patients. Our counsellors are distinctive in that they are required to hold a minimum accreditation with the British Association of Counsellors & Psychotherapists or equivalent body.

The key highlights for 2022-2023 are as follows:

- 3,662 counselling sessions were accessed by 752 patients for 'one-to-one' counselling support. In addition, we have been able to resource this service more widely with sessional counsellors in response to the acute pressures and increased waiting times for patients.

Family Support Service

Our National Lottery funded 'Family Support Service' has been at the forefront of leading innovation in terms of adapting services to meet the needs of families. The Family Support Service works with families where a parent or other significant adult has cancer with. Post COVID there has been a marked increase in the referral of cases with a terminal diagnosis.

In 2022-2023 the service was rebuilding and stabilising with the recruitment of two staff members to fill vacancies. There was a total of 75 families referred to the service with 147 beneficiaries, both children and adults receiving direct support (based on an average of 2 people per referral supported).

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Year ended 31 March 2023

Achievements and performance *(continued)*

Bra-Fitting Service

The Bra-Fitting Service is the only one of its kind in Northern Ireland providing bespoke support for women post-breast surgery. Working in partnership with Trusts has resulted in a bra fitting service being reestablished post COVID onsite in the South Eastern and Southern Trusts. There has been an increase in ladies being seen in the Cancer Focus NI Belfast centre, in the Ballymoney hub and Derry / Londonderry retail shop.

- 822 fitting sessions were attended by patients in 2022-2023

Art Therapy

Art Therapy is a creative therapy unique to Cancer Focus in Northern Ireland and part of a portfolio of creative therapies offered to patients to help cope with a cancer diagnosis and journey.

- 286 patients were engaged in 2022-2023 via open studio group sessions, 'Share a Skill' craft group, art journaling workshops and at the Cancer Centre at Belfast City Hospital. The support provided to the RVH sick children service has increased due to increased demand. Whilst the demand for face to face sessions has increased, online support has been maintained as required.

Group Support

352 people availed of group support in 2022-2023 through Zest for Life, Focus Friends and Thrive programmes. These programmes offer the opportunity to meet others who have been on a cancer journey and gain peer support whilst having support to build on skills for the future,

Nurse Line

678 people contacted the nurse help line in 2022-2023, 135 of these people were followed up for support. Nurseline offers support, a professional nurse experienced in cancer care to listen in times of crisis, support, signpost to other services in Cancer Focus NI, Trusts or charities as appropriate.

Sing for Life

The Sing for Life choir is a community based choir created for cancer patients, or those who have been affected by a cancer diagnosis. It is a unique service that attracts individuals from all over Northern Ireland, with an average of 70 participants meeting each week to rehearse. Not only does it give members the chance to learn choral music and an opportunity to perform in front of audiences, but it also offers a sense of belonging, friendship, support and rejuvenated confidence for those who participate. The core membership of the choir sits at approximately 130 members and continues to attract new members on a regular basis.

2022-2023 was a milestone year for the choir as it celebrated it's 10th Anniversary since inception. This culminated in a concert in Fisherwick Presbyterian Church, which attracted over 300 people, and a party in Cooke Rugby Club to mark the special occasion. In addition to this the choir have performed at several venues, most notably University College Dublin

To mark World Cancer Day, St Patricks Church, Belfast with the USA based 'Mill Creek Chorale' to celebrate Independence Day, as well as many other venues around Northern Ireland. The choir remain in huge demand and have a busy calendar of events scheduled

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Patient Driving Service

During the reporting period the main goal for the Volunteer Driving Service team was to continue with regional expansion. We have now expanded our offer beyond the traditional Belfast and South Eastern Trust areas to cover most of the Northern Trust, as well as providing support to the new DoH Rapid Diagnostic Centres. We aim to obtain a foothold in the greater Fermanagh area due to a partnership with the Palliative Transport Service based in Enniskillen. The ongoing expansion of the service, improves our geographical footprint, increases visibility and improves our network of referral pathways.

The service supported 125 patients and provided 904 journeys during the reporting period. In order to cope with this increase in demand, our volunteer base has had to increase accordingly. We have recruited 36 new volunteers into the service and now have 54 active volunteers across three trust areas.

In order to improve our retention of volunteer drivers, we have started to facilitate quarterly 'driver evenings' which provides the platform for drivers to feedback on their role, on how things could be improved and most importantly, meet others who are helping to deliver the service. In addition to this we are surveying patients to collate feedback and make amendments to service delivery as required.

Enable communities to reduce their risk of Cancer

Research shows that up to half of cancers could be avoided by healthier lifestyle choices. Cancer Focus NI's strategy is to deliver a programme of services aimed at informing and supporting the public so that they can reduce their risk of cancer.

Progress in 2022-2023

Cancer Prevention is one of the founding pillars of Cancer Focus NI. Our work is evidence-based and provided within the framework of the European 12-Point Code Against Cancer. In the latter part of the prior year and in this period the work became more difficult without 'face-to-face' interaction with our service users and especially with schools, workplaces, community events and other venues closing. Our team liaised with partner organisations to pivot the services and establish new ways of working. Cancer Focus NI reached a total of 36,029 people in 2022-2023 with cancer prevention messaging mainly via virtual means in schools, workplaces and community settings offering training, 'one-to-one' health checks, health awareness sessions and care in the sun awareness events. This reflects a significant uplift on the previous year which had been disrupted due to COVID-19.

Skin cancer prevention work in partnership with the Public Health Agency successfully delivered Be UV Aware messages and resources within 712 settings, e.g. workplaces, sporting venues, schools and summer schemes, reaching 39,927 people. Specific groups, i.e. people who are immunosuppressed, including through the Cystic Fibrosis team were targeted with advice and resources. Key messages were shared through targeted and promoted social and print media activities (36), resulting in enhanced engagement with specific target groups and sustained website traffic throughout the spring / summer with 50,408 visits to the care in the sun website. This year the Be UV Aware e-learning module was promoted to chiropractors and beauticians resulting in 43 professionals participating. Key messages were also shared via the Councils' Health and Safety network LASAN, and HSENI with subsequent promotion to 9 industry groups. The Mole Mapping pilot in SET started seeing patients in July and will be evaluated in the incoming year. on this part of their cancer journey.

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Year ended 31 March 2023

Achievements and performance *(continued)*

The Stop Smoking Service continues to be provided in GP Practices and workplaces, with excellent success rates. In 2022-2023 this service continued to be provided virtually, with 407 smokers signed up to stop smoking, and 270 remaining stopped smoking at 4 weeks, representing a success rate of 66% comparing very favourably with average of 57%. The private Facebook group for smokers now has over 265 members who access support information and support each other when quitting. Schools work in the Primary schools continued with the provision of Smokebusters in P6 and P7 with 6,825 children participating in skills based learning, with 36% of the schools accessing Smokebusters being in an area of social deprivation (target 20%).

Keeping Well Service:

The Keeping Well Team provides province wide, equitable access to health promotion services especially in 'at risk' communities and marginalised groups. This takes the form of health checks, cancer prevention / awareness workshops and participation in health fairs and community events.

Despite these barriers the team continued to promote the service and facilitate a targeted outreach programme to establish a pipeline of work, as well as liaising with our communications team and external organisations to improve the visibility of the service across various sectors. The service visited 228 locations across all trust areas during 2022-2023 reporting period and engaged with 3,612 individuals across various demographics.

New data collection protocols have been developed in order to capture beneficiary feedback and ensure the ongoing continuous improvement of the service. We now hold a large library of evaluations and testimonies that evidence the beneficial nature of the service and the positive impact it is having on participants.

Influence public policy

Cancer Focus NI's mission is to reduce the risk of people in Northern Ireland getting cancer and improving the well-being and outcomes for people who are diagnosed with the disease. We know that the policies our government sets and the decisions it takes can have far-reaching effects on both cancer incidence and survival rates. For these reasons, influencing public policy is one of our key goals.

Progress in 2022-2023

Healthy public policy sets a supportive environment for all our services and campaigns and has far-reaching impact on cancer trends, services and outcomes. Therefore, we place a priority on engaging with decision makers in our campaigning and advocacy work. We organised a full programme of events for the Assembly's All-Party Group on Cancer (APGC) this year. The charity's role as Secretariat to the APGC allowed us to update MLAs on progress in the development of the Department's new Cancer Strategy and there was an encouraging level of cross-party engagement. Cancer Focus NI facilitated various speakers, clinicians and experts to engage with MLA's and observers via the APGC.

A review of the APGC is currently being undertaken with a desire to set future agenda and influence policy and legislation in the short to medium term.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Fund cancer research

We are very aware that cancer research is vital in expanding our knowledge of the causes of cancer and in developing treatments to secure best outcomes for patients. Since our inception, we have been engaged in funding local cancer research

Progress in 2022-2023

During 2022-2023 we have participated in, or funded, the following research projects:

- Health Economist Post at Queen's University Belfast. With increasing pressure on health budgets and an increase in the range and costs of treatments, it is essential to evaluate which treatments and interventions are most cost effective.
- Exploiting the Immune Landscape of Oesophageal and Pancreatic Cancer. This pioneering cancer research project seeks to determine how immunotherapy can more successfully treat pancreatic and oesophageal cancers, cancers which at present are hard to treat and have very low survival rates. Our researchers, led by Dr Richard Turkington, Oncologist and Cancer Researcher at Queen's University, will work to understand why certain types of cancers are resistant to immunotherapy, and identify which drugs can be used to help overcome this resistance so patients will respond positively to the treatment.
- Secondary Breast Cancer Audit was launched in February 2023. The audit is being undertaken by the NI Cancer Registry. Given the lack of published data and established methodology, the NI Cancer Registry will seek to develop a process and methodology to identify prevalent secondary breast cancers in Northern Ireland. Many patients in Northern Ireland feel overlooked because they do not have the same access to specialist interventions, clinical trials and dedicated secondary breast cancer nursing support that patients elsewhere have. With NHS England and Wales already committed to commissioning a clinical audit on secondary breast cancer, this timely audit will help to ensure that those living in Northern Ireland with this devastating prognosis will have their voices heard and needs addressed
- Dr Jim Birnie Fellowship launched during the year to further develop the project led by Dr Richard Turkington. The fellowship has been created in memory of our former Trustee, Dr Jim Birnie following a generous gift from his family. The project will focus on Oesophageal adenocarcinoma (OAC) which is a devastating disease with a poor survival rate, with fewer than 20% of people surviving 5 years after diagnosis. The project will investigate if chemotherapies could be used to boost immune signalling in OAC cells and if standard chemotherapy used in cancer treatment would give an immune response.

Secure funds to sustain development

The majority of our funding comes from the Northern Ireland public and so the success of our organisational strategy rests heavily on our capacity to raise sufficient funds to sustain current and future initiatives. Austerity, the reduction in government funding to the charity sector and increasing competition for voluntary funds have together created substantial pressures for charities who depend on donations from the public

Progress in 2022-2023

The Retail Team reported a strong performance during the financial year in terms of income and profitability boosted by a renewed focus on furniture sales, online trading and gift aid receipts. Retail exceeded £1m in revenue in the 2022/23 financial year, this represented a growth of 62% on prior year.

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Year ended 31 March 2023

Achievements and performance *(continued)*

The retail estate portfolio has also been formally reviewed and in the reporting period led to the relocation of our Lisburn shop with notice being served and lease terminated on a unit which was increasingly not economically viable. As part of the new strategic plan a number of new retail initiatives are also planned with the first of these being identified for Enniskillen.

The Fundraising Team reported a positive position at the end of the financial year, rebuilding the team in a post pandemic environment. Fundraising brought in £1.7m revenue in the 2022/23 financial year, this represented a growth of 47% on prior year.

The reporting period including a string performance for our portfolio of outdoor fundraising events including a number of highlights:

- The Fun Run of the Glens (FROG) organised on behalf of Cancer Focus NI had record participants of 700 people.
- Our partnership with the Belfast City Marathon formally came to a conclusion with over 900 runners taking part and a further 200 participating in the Belfast City Half Marathon.
- Other regular events such as our signature Mourne Seven Summits, Pink Run and Dare to Dip amongst many other events generated strong interest and income for the organisation.

It is clear that demand has returned for these events after depressed activity levels in previous years due to the restrictions arising from the COVID-19 pandemic.

It was also a positive year for our Corporate fundraising with new partnerships developed with Barclays Communications, Derry Transport, Topglass as well as extending our Dale Farm partnership for an additional 2 years.

Our local community fundraising groups continue to support by hosting a number of community events, collections and initiatives right across Northern Ireland. The articulation and involvement of the groups in the new organisational strategy has encouraged and provided some stimulus for the active groups to continue with their programme of activities in support of resourcing the strategy in the years ahead.

The Communications and Marketing team has been enhanced and refreshed and influential in delivering a first-class organisational strategy launch. Some other activity highlights include:

29,000 people being reached with our 'Spirit of Christmas' campaign including 6,000 visits to the Spirit of Christmas webpage;

Excellent coverage of the launch of Cancer Focus NI funding Northern Ireland's first ever Secondary Breast Cancer Audit;

Various important health improvement and cancer prevention campaigns including producing high quality communications material for No Smoking Month.

Strategically, fundraising and communications capacity within the organisation is intentionally building back to pre-pandemic levels with intentional investment taking place in certain areas such as focusing on more regional fundraising aligned with the new organisational strategy, some new work being undertaken on major gift fundraising and increasing capacity in corporate and events teams.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

During the period, the charity has a surplus net of costs of £64,568 (2022: £294,544) from the general public and other sources through our fundraising activities. The total funds of the charity were £3,249,983 (2022: £3,185,415). Of these total funds £594,137 (2022: £497,525) was held for restricted purposes and not available for general purposes of the charity at the end of the financial period.

Investment Policy

The Directors have the power to invest in such assets as they see fit within our Ethical Investment Policy. The Treasurer is responsible for liaising with the Investment Managers and reporting to the Board at each meeting.

Reserves Policy

The charity has free reserves of £1,081,276 (2022:£1,256,067) which represents 4 months (2022:5.5 months) of unrestricted expenditure on charitable activities. The Directors have updated its organisational policy to ensure that approximately 6 months operating costs are maintained.

The main reason for holding reserves is to ensure that the charity has enough resources to fund the programmes it is supporting and to meet any emergencies that may arise.

Plans for future periods

A new organisational strategy (2023-2027) was launched in June 2023 as detailed below.

At its core, Cancer Focus Northern Ireland's future strategy is to create spaces and environments that radiate a sense of sanctuary and welcome.

We envisage places of community that those on a cancer journey feel drawn towards and are not intimidated by. Our Support Centres will be strategically placed across Northern Ireland. They will provide flexibility in how people engage, from being able to drop-in and have a coffee with a cancer specialist to availing of more tailored, structured individual or group therapeutic support. Most importantly, we want people to experience and have access to a place of social connection and to have the opportunity to participate in and be part of a community where they feel comfortable and understood.

The look and feel of our Centres will be crucial to how patients and service users will interact with them. They will be thoughtfully and carefully designed to ensure that visitors experience a sense of being apart from the clinical environment of a hospital, or the hustle and bustle of everyday life. It is important to us that they are close to, but separate from, the places of diagnosis and treatment.

The Centres will offer space and opportunity for relaxation, reflection and solace as well as providing emotional and practical support along with access to information and advice relevant to the needs of each person and their family.

Every visitor who will cross the doorstep of a Cancer Focus Northern Ireland Therapeutic Support Centre will have their own story, their own set of unique fears, hopes and aspirations. We will welcome everyone as they are and where they are, when they take the courageous step to come in. We will be rooted in communities and equipped to embrace and provide the support network required for every person who invites us to join them on their cancer journey.

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Year ended 31 March 2023

STRATEGIC PRIORITIES

1. To Be Your Local Cancer Voice

Be an effective advocate, operating in local communities and speaking up for all people with cancer in Northern Ireland.

By 2027 we will:

- Establish a network of bespoke, regional cancer support centres.
- Continue to deliver innovative and creative programmes to meet the needs of cancer survivors.
- Use local knowledge to shape campaign and lobbying efforts and influence effective public policy and practice.
- Be recognised as the local cancer voice in Northern Ireland through leading the All-Party Group for Cancer and participating in other forums.

2. To Prioritise Healthy Living

Increase public awareness of how to reduce the risk of cancer and promote healthier living.

By 2027 we will:

- Embed evidence-based educational and health promotional activities within our network of regional cancer support centres.
- Commit to prioritizing our work in areas of higher social deprivation and intentionally tackling health inequality.
- Develop innovative ways of connecting with marginalized and minority groups with tailored health promotion and educational campaigns.
- Lobby government on actions and policy that can support health promotion initiatives specifically in relation to the prevention of cancer.

3. To Champion Local Research

Fund world-class, innovative cancer research.

By 2027 we will:

- Invest in appropriate research to support the achievement of our mission.
- Fund research on cancers of unmet need.
- Support research into the personal and social outcomes of local people affected by and experiencing cancer.
- Influence the development and implementation of the Cancer Research Strategy in Northern Ireland and participate in All-Island cancer research initiatives.

4. To Sustain Our Impact

Grow local support for our work and services.

By 2027 we will:

- Grow a diverse funding portfolio to ensure the organisation has the financial base to meet its strategic aims.
- Create multi-purpose retail outlets to complement the cancer support centres.
- Develop and maintain our regional volunteer and supporter base.
- Attract and retain talent to continue to be an employer of choice.
- Communicate our story in compelling and imaginative ways to connect with those who rely on our services and our supporters.
- Ensure that Cancer Focus NI is legally compliant in all areas of its operations striving for best practice in governance at Board level and throughout the organisation.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 13 December 2023 and signed on behalf of the board of trustees by:



Professor Mark Lawler (Vice Chairman)
Trustee

Cancer Focus Northern Ireland

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Independent Auditor's Report to the Members of Cancer Focus Northern Ireland

Year ended 31 March 2023

Opinion

We have audited the financial statements of Cancer Focus Northern Ireland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Cancer Focus Northern Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cancer Focus Northern Ireland *(continued)*

Year ended 31 March 2023

Other information

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cancer Focus Northern Ireland *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Cancer Focus Northern Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cancer Focus Northern Ireland *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cancer Focus Northern Ireland *(continued)*

Year ended 31 March 2023

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 trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cancer Focus Northern Ireland *(continued)*

Year ended 31 March 2023

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



Conor Dolan (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

13 December 2023

Cancer Focus Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	Year to 31 Mar 23			Period from
		Unrestricted funds £	Restricted funds £	Total funds £	1 Aug 21 to 31 Mar 22 Total funds £
Income and endowments					
Donations and legacies	5	1,679,825	13,188	1,693,013	1,154,332
Charitable activities	6	130,794	998,809	1,129,603	611,886
Other trading activities	7	1,161,330	–	1,161,330	713,000
Investment income	8	28,812	–	28,812	24,919
Other income	9	800	49,915	50,715	65,369
Total income		<u>3,001,561</u>	<u>1,061,912</u>	<u>4,063,473</u>	<u>2,569,506</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	828,709	–	828,709	476,162
Costs of other trading activities	11	966,391	–	966,391	610,389
Expenditure on charitable activities	12,13	<u>1,204,340</u>	<u>962,307</u>	<u>2,166,647</u>	<u>1,176,630</u>
Total expenditure		<u>2,999,440</u>	<u>962,307</u>	<u>3,961,747</u>	<u>2,263,181</u>
Net losses on investments	15	(37,158)	–	(37,158)	(11,781)
Net income		<u>(35,037)</u>	<u>99,605</u>	<u>64,568</u>	<u>294,544</u>
Transfers between funds		2,993	(2,993)	–	–
Net movement in funds		<u>(32,044)</u>	<u>96,612</u>	<u>64,568</u>	<u>294,544</u>
Reconciliation of funds					
Total funds brought forward		<u>2,687,890</u>	<u>497,525</u>	<u>3,185,415</u>	<u>2,890,871</u>
Total funds carried forward		<u>2,655,846</u>	<u>594,137</u>	<u>3,249,983</u>	<u>3,185,415</u>

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

The notes on pages 24 to 43 form part of these financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Fixed asset held for sale	20	1,179,796	-
Tangible fixed assets	21	144,774	1,431,823
Investments	22	734,796	752,222
		<u>2,059,366</u>	<u>2,184,045</u>
Current assets			
Debtors	23	200,931	125,713
Cash at bank and in hand		1,345,054	1,345,209
		<u>1,545,985</u>	<u>1,470,922</u>
Creditors: amounts falling due within one year	24	<u>268,944</u>	<u>336,533</u>
Net current assets		<u>1,277,041</u>	<u>1,134,389</u>
Total assets less current liabilities		<u>3,336,407</u>	<u>3,318,434</u>
Creditors: amounts falling due after more than one year	25	<u>86,424</u>	<u>133,019</u>
Net assets		<u>3,249,983</u>	<u>3,185,415</u>
Funds of the charity			
Restricted funds		594,137	497,525
Unrestricted funds:			
Revaluation reserve		85,159	85,159
Other unrestricted income funds		2,570,687	2,602,731
Total unrestricted funds		<u>2,655,846</u>	<u>2,687,890</u>
Total charity funds	28	<u>3,249,983</u>	<u>3,185,415</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 December 23, and are signed on behalf of the board by:



Mr Boyd Carson FCA (Honorary Treasurer and
Chairman, Finance and Policy Committee)
Trustee

The notes on pages 24 to 43 form part of these financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	64,568	294,544
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	114,551	65,659
Net losses on investments	(3,736)	23,562
Other interest receivable and similar income	(28,812)	(24,919)
Loss on disposal of heritage assets	–	3,590
Accrued (income)/expenses	(90,151)	73,299
<i>Changes in:</i>		
Trade and other debtors	(39,589)	(51,350)
Trade and other creditors	(24,705)	(134,632)
Cash generated from operations	(7,874)	249,753
Interest received	28,812	24,919
Net cash from operating activities	<u>20,938</u>	<u>274,672</u>
Cash flows from investing activities		
Purchase of tangible assets	(11,356)	(41,590)
Proceeds from sale of tangible assets	4,058	–
Proceeds from sale of heritage assets	–	(3,590)
Purchases of other investments	(731,014)	(87,137)
Proceeds from sale of other investments	752,176	51,044
Net cash from/(used in) investing activities	<u>13,864</u>	<u>(81,273)</u>
Cash flows from financing activities		
Proceeds from borrowings	(34,957)	(27,018)
Net cash used in financing activities	<u>(34,957)</u>	<u>(27,018)</u>
Net (decrease)/increase in cash and cash equivalents	(155)	166,381
Cash and cash equivalents at beginning of year	<u>1,345,209</u>	<u>1,178,828</u>
Cash and cash equivalents at end of year	<u>1,345,054</u>	<u>1,345,209</u>

The notes on pages 24 to 43 form part of these financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 40 - 44 Eglantine Avenue, Belfast, Co Antrim, BT9 6DX, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
 - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
 - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
-

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Long leasehold property	-	2% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Subscriptions in memoriam	37,445	–	37,445
Direct mail appeal/collection boxes	49,190	–	49,190
Give as you earn	159,610	–	159,610
Other income	15,620	–	15,620
Committed Giving	147,707	–	147,707
Fundraising events	931,827	–	931,827
Major Donor	–	13,188	13,188
Legacies			
Legacies	338,426	–	338,426
	<u>1,679,825</u>	<u>13,188</u>	<u>1,693,013</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Subscriptions in memoriam	33,274	–	33,274
Direct mail appeal/collection boxes	49,632	–	49,632
Give as you earn	119,452	–	119,452
Other income	9,450	–	9,450
Committed Giving	95,033	–	95,033
Fundraising events	549,019	–	549,019
Major Donor	–	90,000	90,000
Legacies			
Legacies	208,472	–	208,472
	<u>1,064,332</u>	<u>90,000</u>	<u>1,154,332</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision for care services	34,604	540,422	575,026
Cancer prevention programmes	96,190	458,387	554,577
	<u>130,794</u>	<u>998,809</u>	<u>1,129,603</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision for care services	11,946	287,096	299,042
Cancer prevention programmes	49,112	263,732	312,844
	<u>61,058</u>	<u>550,828</u>	<u>611,886</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Shop income	<u>1,161,330</u>	<u>1,161,330</u>	<u>713,000</u>	<u>713,000</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	5,434	5,434	282	282
Dividend income	<u>23,378</u>	<u>23,378</u>	<u>24,637</u>	<u>24,637</u>
	<u>28,812</u>	<u>28,812</u>	<u>24,919</u>	<u>24,919</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Furlough	—	—	—
Dormant Accounts Fund NI	—	49,915	49,915
Sale of Assets	—	—	—
Grants/Trusts	800	—	800
Refund	—	—	—
	<u>800</u>	<u>49,915</u>	<u>50,715</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Furlough	5,250	—	5,250
Dormant Accounts Fund NI	—	49,915	49,915
Sale of Assets	6,000	—	6,000
Grants/Trusts	1,750	—	1,750
Refund	2,454	—	2,454
	<u>15,454</u>	<u>49,915</u>	<u>65,369</u>

10. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>828,709</u>	<u>828,709</u>	<u>476,162</u>	<u>476,162</u>

11. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	<u>966,391</u>	<u>966,391</u>	<u>610,389</u>	<u>610,389</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cancer research and scientific activities	121,729	30,000	151,729
Provision of patient care services	170,378	436,657	607,035
Cancer Prevention Programmes	422,832	405,344	828,176
Policy and Public Affairs	26,268	–	26,268
Support costs	463,133	90,306	553,439
	<u>1,204,340</u>	<u>962,307</u>	<u>2,166,647</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cancer research and scientific activities	70,835	–	70,835
Provision of patient care services	142,285	201,337	343,622
Cancer Prevention Programmes	160,115	231,479	391,594
Policy and Public Affairs	36,900	–	36,900
Support costs	333,679	–	333,679
	<u>743,814</u>	<u>432,816</u>	<u>1,176,630</u>

13. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Cancer research and scientific activities	151,729	5,665	157,394	74,519
Provision of patient care services	607,035	195,307	802,342	470,702
Cancer Prevention Programmes	828,176	195,307	1,023,483	518,673
Policy and Public Affairs	26,268	84,916	111,184	92,153
Governance costs	–	72,244	72,244	20,583
	<u>1,613,208</u>	<u>553,439</u>	<u>2,166,647</u>	<u>1,176,630</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Analysis of support costs

	Analysis of support costs in charitable activities	Analysis of support costs in costs of raising funds	Analysis of support costs in costs of trading activities	Total 2023	Total 2022
	£	£	£	£	£
Staff costs	288,411	25,448	25,448	339,307	179,505
Premises	103,460	9,128	9,128	121,716	74,000
Communications and IT	40,585	3,581	3,581	47,747	42,462
General office	42,533	3,752	3,752	50,037	68,038
Human resources	6,206	548	548	7,302	4,343
Governance costs	72,244	-	-	72,244	20,583
	<u>553,439</u>	<u>42,457</u>	<u>42,457</u>	<u>638,353</u>	<u>388,931</u>

15. Net losses on investments

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Losses on listed investments	<u>(37,158)</u>	<u>(37,158)</u>	<u>(11,781)</u>	<u>(11,781)</u>

16. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	114,551	65,659
Loss on disposal of heritage assets	3,008	3,590
Operating lease rentals	8,983	-
Foreign exchange differences	4,058	101
	<u>130,599</u>	<u>70,349</u>

17. Auditors remuneration

	Year to 31 Mar 23	Period from 1 Aug 21 to 31 Mar 22
	£	£
Fees payable for the audit of the financial statements	<u>10,408</u>	<u>9,600</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Mar 23	Period from 1 Aug 21 to 31 Mar 22
	£	£
Wages and salaries	2,000,378	1,206,255
Social security costs	168,095	97,535
Employer contributions to pension plans	101,848	47,020
	<u>2,270,321</u>	<u>1,350,810</u>

The average head count of employees during the year was 99 (2022: 93).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	–	1
£70,000 to £79,999	1	–
	<u>1</u>	<u>1</u>

Key Management Personnel

The key management personnel of the charity comprise the Chief Executive and Senior management team. The compensation paid to key management for employee services during the year totalled £351,648 (2022: £197,697).

19. Trustee remuneration and expenses

Trustees did not receive remuneration or reimbursement of expenses during the year. (2022: £Nil)

20. Fixed asset held for sale

	Asset held for sale
	£
Cost	
At 1 April 2022	–
Additions	–
Transfers	1,808,233
At 31 March 2023	<u>1,808,233</u>
Depreciation	
At 1 April 2022	–
Transfers	592,273
Charge for the year	36,164
At 31 March 2023	<u>628,437</u>
Carrying amount	
At 31 March 2023	<u>1,179,796</u>
At 31 March 2022	<u>–</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Tangible fixed assets

	Long leasehold property	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2022	1,808,233	941,897	159,079	2,909,209
Additions	-	11,356	-	11,356
Disposals	-	(77,345)	(48,023)	(125,368)
Transfers	(1,808,233)			(1,808,233)
At 31 March 2023	-	875,908	111,056	986,964
Depreciation				
At 1 April 2022	592,273	764,728	120,385	1,477,386
Charge for the year	-	69,901	8,486	78,387
Disposals	-	(73,287)	(48,023)	(121,310)
Transfers	(592,273)			(592,273)
At 31 March 2023	-	761,342	80,848	842,190
Carrying amount				
At 31 March 2023	-	114,566	30,208	144,774
At 31 March 2022	1,215,960	177,169	38,694	1,431,823

22. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 April 2022	752,176	46	752,222
Additions	731,014	-	731,014
Disposals	(752,176)	-	(752,176)
Fair value movements	3,736	-	3,736
At 31 March 2023	734,750	46	734,796
Impairment			
At 1 April 2022 and 31 March 2023		-	-
Carrying amount			
At 31 March 2023	734,750	46	734,796
At 31 March 2022	752,176	46	752,222

All investments shown above are held at valuation.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Investments *(continued)*

Financial assets held at fair value

Long-term investments which include UK Government stocks of £46 (2022: £46) and equity investments £734,750 (2022: £752,176) are held within the United Kingdom and exist primarily to provide an investment return for the charity. At the end of each investment term the monies received are expected to be reimbursed in further investment opportunities for the benefit of the charity.

23. Debtors

	2023	2022
	£	£
Trade debtors	81,563	21,164
Prepayments and accrued income	113,859	78,230
Other debtors	5,509	26,319
	<u>200,931</u>	<u>125,713</u>

24. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	41,032	29,394
Trade creditors	66,280	56,720
Accruals and deferred income	144,924	199,446
Social security and other taxes	7,012	38,598
Other creditors	9,696	12,375
	<u>268,944</u>	<u>336,533</u>

25. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>86,424</u>	<u>133,019</u>

26. Deferred income

	2023	2022
	£	£
At 1 Apr 22	78,487	–
Amount released to income	(78,487)	–
Amount deferred in year	<u>29,091</u>	<u>78,487</u>
At 31 Mar 23	<u>29,091</u>	<u>78,487</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £98,448 (2022: £45,404).

28. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	2,602,731	3,001,561	(2,999,440)	(247,007)	(37,158)	2,320,687
Revaluation reserve	85,159	—	—	—	—	85,159
Designated Fund	—	—	—	250,000	—	250,000
	<u>2,687,890</u>	<u>3,001,561</u>	<u>(2,999,440)</u>	<u>2,993</u>	<u>(37,158)</u>	<u>2,655,846</u>

	At 1 Aug 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	2,441,348	1,878,763	(1,830,365)	124,766	(11,781)	2,602,731
Revaluation reserve	85,159	—	—	—	—	85,159
Designated Fund	—	—	—	—	—	—
	<u>2,526,507</u>	<u>1,878,763</u>	<u>(1,830,365)</u>	<u>124,766</u>	<u>(11,781)</u>	<u>2,687,890</u>

The Trustees have set aside £250,000 to a designated fund for the Enniskillen Centre in the 2022/23 year.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

28. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
PHA						
Smokebusters	8,144	55,450	(56,892)	–	–	6,702
PHA Care in the Sun	35,000	67,978	(79,357)	–	–	23,621
PHA Belfast & South Eastern Central Cessation Service	50,000	251,746	(256,908)	–	–	44,838
Belfast Health & Social Care Trust Counselling Service	–	29,117	(24,921)	(4,196)	–	–
South Eastern Health and Social Care Trust Counselling Service	–	6,711	(10,191)	3,480	–	–
Northern Health and Social Care Trust Counselling Service	–	7,775	(4,369)	(3,406)	–	–
Southern Health and Social Care Trust Counselling Service	–	6,334	(7,463)	1,129	–	–
The Big Lottery Next Steps	98,062	123,032	(96,971)	–	–	124,123
PHA Training	4,000	10,700	(7,837)	–	–	6,863
James Birnie Will Charitable Trust	100,000	13,188	(30,000)	–	–	83,188
Bristol Myers Squibb	3,114	–	(4,200)	–	–	(1,086)

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

28. Analysis of charitable funds *(continued)*

Black Santa	–	–	–	–	–	–
Moy Park	–	–	–	–	–	–
Department of Health	85,885	282,510	(264,110)	–	–	104,285
Family Support - Community Fund	21,063	–	(2,094)	–	–	18,969
Hospital Saturday Fund	2,342	–	(628)	–	–	1,714
Elevate Programme	5,000	–	–	–	–	5,000
Support Your Girls	35,000	–	(16,625)	–	–	18,375
Dormant Funds NI	49,915	49,915	(90,306)	–	–	9,524
DOH Enniskillen	–	104,656	–	–	–	104,656
MSD Pharma	–	36,350	(4,350)	–	–	32,000
Southern Board Additional Funds	–	16,450	(5,085)	–	–	11,365
	<u>497,525</u>	<u>1,061,912</u>	<u>(962,307)</u>	<u>(2,993)</u>	<u>–</u>	<u>594,137</u>

Transfers have taken place in the year which relate to income received due to Counselling Services, as all conditions have been met and services have been delivered during the year, the remaining balance has been transferred to unrestricted reserves.

	At 1 Aug 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
PHA						
Smokebusters	22,975	19,610	(16,882)	(17,559)	–	8,144
PHA Care in the Sun	31,521	70,998	(49,121)	(18,398)	–	35,000
PHA Belfast & South Eastern Central Cessation Service	150,961	162,434	(156,478)	(106,917)	–	50,000
Belfast Health & Social Care Trust Counselling Service	12,618	18,617	(21,059)	(10,176)	–	–
South Eastern Health and Social Care Trust Counselling Service	2,992	4,304	(5,135)	(2,161)	–	–
Northern Health and Social Care Trust Counselling Service	3,530	5,183	(3,931)	(4,782)	–	–

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

28. Analysis of charitable funds *(continued)*

Southern Health and Social Care Trust Counselling Service	5,492	4,222	(6,343)	(3,371)	–	–
The Big Lottery	–	–	–	–	–	–
Next Steps	95,734	90,443	(88,115)	–	–	98,062
PHA Training	3,707	10,700	(6,005)	(4,402)	–	4,000
James Birnie Will Charitable Trust	10,000	90,000	–	–	–	100,000
Bristol Myers Squibb	3,403	–	(3,403)	–	–	–
Black Santa	10,000	–	(6,886)	–	–	3,114
Moy Park	725	–	(725)	–	–	–
Department of Health	10,706	–	(10,706)	–	–	–
Family Support - Community Fund	–	141,255	(55,370)	–	–	85,885
Hospital Saturday Fund	–	23,062	(1,999)	–	–	21,063
Elevate Programme	–	–	(658)	3,000	–	2,342
Support Your Girls	–	–	–	5,000	–	5,000
Dormant Funds NI	–	–	–	35,000	–	35,000
DOH Enniskillen	–	49,915	–	–	–	49,915
MSD Pharma	–	–	–	–	–	–
Southern Board	–	–	–	–	–	–
Additional Funds	–	–	–	–	–	–
	<u>364,364</u>	<u>690,743</u>	<u>(432,816)</u>	<u>(124,766)</u>	<u>–</u>	<u>497,525</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

28. Analysis of charitable funds *(continued)*

PHA Smokebusters

Smokebusters is a club for 9-11 year olds where every primary school in Northern Ireland is invited to enrol their primary six/seven class. Each student and teacher receives educational information and other resources about smoking and its harmful effects.

PHA Care in the Sun

This project was developed to make people more aware of the dangers of over exposure to ultraviolet radiation. Money is used to fund an educational campaign through leaflets, training, advertising and the development of a website.

PHA Belfast & South Eastern Central Cessation Service

This project offers smoking cessation advice and support to smokers in disadvantaged communities, workplaces and youth settings within PHA Belfast & South Eastern areas.

PHA Training

This project provides on line and face to face training on the topic of Stop Smoking. This was developed and provided over a three year period and has been extended into two further years until 2022.

Belfast Health & Social Care Trust Counselling Service This contract provides an additional 28 hours per week counselling in the Belfast Trust Area.

South Eastern Health and Social Care Trust Counselling Service This contract provides an additional 7 hours per week counselling in the Lagan Valley Area.

Northern Health & Social Care Trust Counselling Service This contract provides an additional 7 hours per week counselling in the Antrim Area Hospital.

Southern Health and Social Care Trust Counselling Service This contract provides an additional 7 hours per week counselling in the Southern Trust area.

The Big Lottery Next steps

The Next Steps Family Support Service funded by The Big Lottery. The funding received under the Empowering Young People Grant has enabled the existing family support service to expand. Two new family support workers have been employed increasing the geographic reach of the project. The work will also allow the expansion of existing bereavement support nights, writing for the future work and the creation of additional services such as a Young Peoples parliament and empowerment activity days.

Probation Board Northern Ireland

This was a bespoke service which delivered a Healthy Lifestyle Programme for offenders resident in PBNi approved premises in various locations across Northern Ireland. The programme complemented the work that Probation Officers and hostel staff are undertaking with the hostel residents in preparing them for a move to independent living

Elevate Programme Grant awarded to build capacity around addressing health inequalities in organisations. This includes training for staff on health inequalities, team building, capacity building and undertaking a scoping exercise with staff and service users to enhance organisational strengths in this area.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

28. Analysis of charitable funds *(continued)*

Hospital Saturday Fund

Grant awarded to recruit sessional art therapists to widen the scope of art therapy provision offered by Cancer Focus in Northern Ireland.

Will Charitable Trust

Grant awarded to provide funds for sessional counsellors and provide training and professional development opportunities for the counselling team staff.

One of our former trustees

Donation received from one of our Trustees. This will be used to fund cancer research.

29. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,324,570	–	1,324,570
Investments	734,796	–	734,796
Current assets	951,848	594,137	1,545,985
Creditors less than 1 year	(355,368)	–	(355,368)
Creditors greater than 1 year	–	–	–
Net assets	2,655,846	594,137	3,249,983

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,431,823	–	1,431,823
Investments	752,222	–	752,222
Current assets	973,397	497,525	1,470,922
Creditors less than 1 year	(336,533)	–	(336,533)
Creditors greater than 1 year	(133,019)	–	(133,019)
Net assets	2,687,890	497,525	3,185,415

30. Corporation tax

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

31. Contingent liabilities

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

32. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	1,345,209	(155)	1,345,054
Debt due within one year	(29,394)	(11,638)	(41,032)
Debt due after one year	(133,019)	46,595	(86,424)
	<u>1,182,796</u>	<u>34,802</u>	<u>1,217,598</u>

33. Property Commitments

	Property 2023	Property 2022
	£	£
The charity has annual commitments under operating leases which expire:		
Within one year	-	49,600
In more than one year, but not more than five years	171,754	61,150
After five years	60,740	130,644
Total	<u>232,494</u>	<u>241,394</u>

34. Grant Commitments

The Charity have grant commitments of £151,191 (2022: £190,007) which relate to future grant payments which will be made when the recipient has fulfilled the grant conditions.

