

COMPANY REGISTRATION NUMBER: NI049781
CHARITY REGISTRATION NUMBER: NIC101307

**Cancer Focus Northern Ireland
Company Limited by Guarantee
Financial Statements
31 March 2024**

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 2024

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

Year ended 31 March 2024

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 2024.

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 (Chair)
Dr Bernadette Cullen
Dr Andrew Gilliland
Mr Donald Harte
Professor Mark Lawler (Vice
Chair and Chair of Research &
Programme Committee)
Ms Susan McAleer (Resigned 19 June 2024)
Ms Patricia McClelland (Resigned 2 August 2023)
Mr Ivan McMinn MBE (Resigned 29 November 2023)
Ms Caroline Murdoch
Dr Helen Reid
Mrs Violet Spence (Honorary
Treasurer and Chair of Finance &
Policy Committee)
Ms Elizabeth Robinson
Mr Mark Taylor (Resigned 29 November 2023)
Mr Noel Lavery CB (Chair of HR
& Remuneration Committee)
Ms Margaret Brown MBE
Dr Paula Irene O'Hare

Company secretary Richard Spratt

Auditor Finegan Gibson Ltd
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Belfast
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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 2024

Bankers

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

Solicitors

Edwards Solicitors
28 Hill Street
Belfast
BT1 2LA

Investment Managers

CCLA Investment Management Ltd
One Angel Lane
London
EC4R 3AB

Flagstone
1st Floor
Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

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Year ended 31 March 2024

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 (NI049781) 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 were reviewed and updated in 2023. The Trustees continually ensure that the charity's governance arrangements are appropriate and effective.

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.

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.

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Year ended 31 March 2024

Board Composition

The Board of Trustees currently has 12 members. The composition and tenure of office for Trustees (including office bearers) was 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.

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

Year ended 31 March 2024

Structure, governance and management *(continued)*

Sustainability

The charity's Directors and Senior Management Team are very conscious of the need to look after our planet and have developed a sustainability policy to encourage all staff to print less, recycle more and be mindful of sustainable initiatives when planning events and carrying out everyday work. Our retail section, by its very nature, is particularly focused on the environment and the following are some of the positive impacts being made:

- Each year Cancer Focus NI charity shops helps slow down fast fashion by selling 355,963 pre-loved items. This helps to reduce landfill and reduces CO2 emissions related to the fashion industry.
- Cancer Focus NI saves 21,690 recycling bags from ending up in landfill.
- Cancer Focus NI shops promote sustainable fashion and support a circular economy: Reduce > Re-use > Recycle.
- Cancer Focus NI recycles more than 90% of donated clothing.
- We give our customers the option to buy clothes sustainably, whatever their budget.
- From an environmental perspective, charity shops keep goods in circulation which might otherwise be thrown away, saving local councils in the UK at least £31m a year as they divert 339,000 tonnes of clothing textiles from being thrown into landfill, and reducing CO2 emissions by millions of tonnes.
- Cancer Focus NI supports the campaign "Sustainable September" each year to promote Sustainable fashion.

Cancer Focus NI is currently collecting baseline data to inform the targets to reduce energy consumption and environmental impact across the rest of the organisation

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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Year ended 31 March 2024

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.

Cancer Focus Northern Ireland is a leading cancer charity. For over 55 years, the charity has positively impacted the lives of local people affected through four main areas of work:

- 1) Cancer Support Services
- 2) Cancer Prevention Initiatives
- 3) Research
- 4) Policy & Advocacy

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

We aim to support local people on their cancer journey, working to reduce the risk, impact and outcomes of all cancers. Cancer Focus NI's vision is a society where people can live their most fulfilled lives with access to world-leading, equitable cancer support, treatment, diagnosis, prevention and research.

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

Year ended 31 March 2024

Objectives and activities *(continued)*

Values

Our guiding principles will shape the future direction of our charity.

Innovative - we will develop a range of quality cancer support services and health improvement initiatives that are evidence based and pioneering.

Compassionate - We will continue to provide free services to help support local people on their cancer journey.

Bold - We will not be afraid to make difficult decisions and take courageous actions in the interests of local people.

Connected - We will connect and collaborate with local communities and sector partners including the Department of Health, Public Health Agency, Health Trusts, and other charities to create a fairer and healthier society.

Honest - We will be transparent in our work, show respect for those we meet, and highlight our impact at all times.

Charity Behaviours

At the core of our charity's work, we will:

- Be community focused and people centric.
- Tackle health inequality in all aspects of our work.
- Reach out to those on the margins in 'hard to reach' communities.
- Work sustainably with environmental consciousness in all that we do.
- Ensure the patient voice is at the centre of all that we do.

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 80 volunteer drivers that provide patient transport support across the Belfast, South Eastern, Northern & Western 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 a further 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, the staffing of our retail shops, supporting our bra fitting service, groups and our family support team.

We understand the vital contribution our volunteers make to the organisation, and we will continue to ensure volunteers feel supported and valued within their roles. During the course of this year we have appointed a dedicated volunteer co-ordinator to develop, support and grow our volunteer base.

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Year ended 31 March 2024

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

A new organisational strategy 2023-2027 was launched in June 2023. The strategic objectives and delivery against them are 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 2024

Achievements and performance *(continued)*

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 (APGC) and participating in other forums.

Progress in 2023/24:

We have invested in the town of Enniskillen for our first regional cancer support centre. A contractor has been appointed and work is commencing in the early summer with a view to opening the doors on our first centre in early 2025. We have already appointed staff to the regional area of Enniskillen to deliver our services, with counselling services being delivered from our retail premises in advance of the centre opening, and Health Improvement and Family Support staff also working remotely in the area.

The Services Team has continued to develop and grow services across the region. Work has been undertaken with all 5 Health Trust clinical staff, Information and Support managers, local communities and with people affected by cancer.

In terms of service development, a new bra fitting service was established in the Southern Trust, in July 2023. The family support team have established a new Dad's support group, and the family bereavement evenings continue to be well attended. A pilot of an online bereavement support group was launched to enable those living in rural communities with poor transport infrastructure to avail of support. This is being well attended with positive feedback. Art therapy group sessions have been provided in Belfast, Enniskillen, Altnagelvin and in partnership with CHARIS charity in Mid Ulster area to enable more regional support. Group support team continues to establish groups e.g. primary and secondary breast groups, with new groups being established to provide support to a greater number of people impacted by cancer across different tumour sites, e.g. a new myeloma support group in the Northern Trust, and prostate patients in Belfast as well as the Cancer Focus NI 'Exploring our Cancer Journey' 5 week programme provided across different venues in NI. The Sing for Life Choir has over 100 members registered, 60 – 70 consistently attend weekly for practice, traveling from all parts of NI. The choir continues to act as a support group and puts on performances, highlighting the support available for those impacted by cancer in the local communities from Cancer Focus NI.

The Volunteer Driving Service continues to facilitate patient journeys across 4 out of the 5 Trust localities, with the service now fully operational in the Belfast, South Eastern and most of the Northern Trust, as well as in Enniskillen and the greater Fermanagh area. The team have been working hard to identify localities where capacity is low and actively recruit in those areas.

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Year ended 31 March 2024

Achievements and performance *(continued)*

17 Volunteers have been recruited and inducted in quarter 4 of the year. This means we now have a total of 80 drivers, 68 within the core Cancer Focus NI volunteer driving service & 12 within the Fermanagh Palliative Transport Service (PTS) with whom we are partnering in the Western Trust.

A new Volunteer and Service User Coordinator has been appointed, with work in progress to develop the volunteer service as volunteers remain an extremely valued support in assisting in the delivery of support to patients and families across NI.

The Keeping Well Service were recently finalists in the All Ireland Housing Association awards under the category 'Excellence in Health Care'. for our partnership with Clanmil Housing Association which was well-deserved recognition.

Over the course of the year we engaged with over 4,000 people through our portfolio of emotional and psychosocial support services.

The organisation has also recruited a senior Services Improvement resource to support senior management and lead on strategic change within our monitoring, evaluation and learning function. This will include the identification and implementation of a new service user data management system.

A new Policy and Public Affairs Officer joined the organisation in September 2023. This is the first time the organisation has invested in a full-time policy and advocacy resource to develop this important area of work.

We continued to serve as Secretariat of the All-Party Group on Cancer (APGC) and hosted 6 meetings from April 2023-March 2024, discussing symptom awareness, the legacy of the Good Friday Agreement ("Cancer Knows No Borders"), obesity and cancer, the pressures facing the Belfast Trust, the cervical screening recall and pathway update, and youth smoking / nicotine addiction. Bi-monthly APGC meetings are planned for the coming year, to be chaired by Stewart Dickson MLA (who became APGC chair at the AGM in June 2024 when the previous Chair, Paula Bradshaw MLA, stepped down after 5+ years). This year also saw the reintroduction of in-person meetings following COVID.

In September 2023 we launched our Vision for a Smokefree Northern Ireland (the "ASH Manifesto"). Since then, we have been advocating for its messages, including by mailing the manifesto to all MPs and health relevant MLAs.

We remain a charity representative on the Cancer Programme Board, the NI Health Department body responsible for the implementation of the NI Cancer Strategy 2022-2032.

We worked with sector colleagues to catalyse and build momentum toward the inception of the Northern Ireland Cancer Charities Coalition (NICCC), to create a unified sector voice and strengthen third sector advocacy on cancer issues. The NICCC opened for applications following an inaugural information session in March 2024. With 37 members to-date, the NICCC has since had its first official meeting launched in June 2024. Our Chief Executive was named the interim (inaugural) Chair of the Coalition by the interim Executive Committee; he is set to remain Chair through to September 2025, with elections planned at this time. The NICCC's Launch in June was attended by the First Minister, Deputy First Minister, Health Minister, and several MLAs.

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Year ended 31 March 2024

Achievements and performance *(continued)*

We worked with the Department of Health on “Action 40” of the NI Cancer Strategy, on how to better integrate mental health care within the cancer journey. This led to the development of a directory of cancer support services in Northern Ireland, hosted on the Health Department’s Family Support website.

Throughout the year, we proactively and reactively advocated on cancer issues while also raising awareness of our services, through meetings and emails with elected and departmental officials, social media engagements, press releases, videos, and more. Frequent topics of advocacy include: the implementation of the NI Cancer Strategy, cancer waiting times, cancer prevention, early detection, UV safety awareness, the Tobacco & Vapes Bill / smokefree legislation, health service transformation, patient psycho-oncological support, and third sector support.

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

Year ended 31 March 2024

Achievements and performance *(continued)*

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 prioritising our work in areas of higher social deprivation and intentionally tackling health inequality.
- Develop innovative ways of connecting with marginalised 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.

Progress in 2023/24:

The Health Improvement and Keeping Well teams continue to engage with a broad range of organisations including all 5 Northern Ireland Health Trusts and many statutory and commercial organisations to promote healthier living with all services increasing from previous years. Our work prioritises outreach into areas of social deprivation whilst building connections with minority and hard to reach groups with a high level of engagement and reach throughout Northern Ireland evidenced in the table below:

Keeping Well Team		Health Improvement (HI) Team	
Sites visited	325	HI Team engagements	40,450
Service users engaged	5,982	Smokers	8,181
Quick Fits	12	Professionals	971
Health Checks	214	Schools and Youth	11,017
Cancer prevention/ awareness talks	75	Workplace and community	2,196
Health fairs	24	Care in the sun – community	20,281

Quick Fits are body composition checks; the client has Height, Weight, Body composition (body fat & water percentage, visceral fat, muscle & bone mass), BMI checked and receives cancer prevention information (signs, symptoms & relevant screening).

Health checks are a service where users receive all of the above "quick fits" plus blood pressure and blood glucose checks, CO monitoring as appropriate and smoking cessation information, plus information re signs and symptoms of cancer and signposting to relevant health professional as required.

The Team continues to be a vital partner in the Cancer Connected Communities West project, providing workshops with various organisations on the ground and building relationships across the greater Fermanagh area, in addition to this we assist with the planning and facilitation of patient & carer events, which seek to explore individuals' cancer journeys, and make recommendations to the Western Health & Social Care Trust (WHSCT) on how to improve the cancer treatment pathway to all sectors of the community.

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Year ended 31 March 2024

Achievements and performance *(continued)*

The Health Promotion Team also remained very busy through the year. Work continues in schools, workplaces, health fairs, local community fairs, Balmoral etc to raise awareness of cancer prevention.

The promotion of cancer prevention messaging continues, including No Smoking Month (March) for the Stop Smoking team. We continue to lobby government on actions and policy, e.g. For No Smoking Month we had a second Briefing event in early March with keynote speaker Dr Wendy Anderson talking on Respiratory Health, along with an awareness session at Stormont – promoting the ASH(NI) Manifesto alongside the Smokefree Generation legislation. There was also a teaching session at Stranmillis with a special guest of the Health Minister, who spoke to the students. Additional funded hours were secured from the PHA for Smokebusters (our programme for schools), with increased targets delivered on. The preparations and delivery of cancer prevention for the busy summer period of 'Be UV aware' season is ongoing.

An upgrade was made to our e-learning platform, this helps to support an improvement of information, awareness and ability to share cancer prevention messaging. In advance of the Moy Park Belfast City Marathon and Ladies 10k events, we held many health events within the key sponsor workplaces where we shared information on stopping smoking and vaping, alongside early detection, helping to reach all parts of the community.

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

Year ended 31 March 2024

Achievements and performance *(continued)*

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.

Progress in 2023/24:

The organisation is currently invested and committed to the following research projects:

- Exploiting the Immune Landscape of Oesophageal and Pancreatic Cancer - Dr Richard Turkington & Prof. Richard Kennedy, Queen's University, Belfast.
- Funding of the Dr Jim Birnie Fellowship - Queen's University, Belfast.
- Funding of the Secondary Breast Cancer Study with the Northern Ireland Cancer Registry (NICR). The study aims to accurately identify Secondary Breast Cancer (SBC) cases by linking NICR population-based data with key NI health service datasets. This will be done in two parts, with estimates of crude incidence and prevalence (Phase 1) and then with accurate determination of date of SBC diagnosis (Phase 2). Once Phase 1 & Phase 2 complete, NICR will be able to audit SBC cancer care via linkage of hospital administration and treatment data held by NICR.
- Funding of Dr Ethna McFerran (Health Economist, QUB) into the rising cost of skin cancer in NI. The research was published in the Journal of Cancer Policy, and submitted to the NI Department of Health, as evidence base to inform review and extension of the NI Skin Cancer Strategy and to advocate for investing in skin cancer, prevention and early detection.

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Year ended 31 March 2024

Achievements and performance *(continued)*

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.

Progress in 2023/24:

It has been a challenging year for Retail with the temporary closure of the Banbridge shop following flood damage to the premises as well as opening a new shop in Enniskillen and managing a shop relocation in Lisburn. Our new locations are both performing ahead of expectations, with excellent potential for further growth. Overall sales have been boosted by the cost-of-living crisis, given the growth in popularity of Charity shopping and sustainable fashion.

Retail is in a strong position to further maximise its potential given that the new shops are now established within the community and all 13 shops will have a full year of trading.

The Fundraising and Communications Department had a successful year both in terms of financial income achieved as well as PR and media exposure. The Fundraising team brought in £2.3m revenue which was a growth of £600k on the prior year. Our Communications team launched a hugely successful new strategy campaign that helped increase brand awareness of the charity across all platforms.

The Fundraising team highlights included outdoor events bringing in £470k, with Mourne Seven Summits, FROG and Causeway Coastal Marathon Walk the most successful.

Corporate Fundraising welcomed a new member to the team and successfully secured a number of new corporate partners. The team brought in £271k, improving on the previous year.

In Direct Marketing, a new upgrade campaign was launched with 89 people requesting to increase their regular donation. This will result in £5,592 more in income in the coming year. With this campaign, we also received 4 new legacy enquiries.

The Community Fundraising remains strong and Cancer Focus NI signature events such as Strictly Come Dancing and Fitness Factors are as popular as ever. The Fundraising Groups are engaged with renewed motivation from the new Strategy, particularly the Enniskillen Group. The Group have exciting plans for fundraising initiatives in their local town to coincide with the new Cancer Support Centre opening.

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Year ended 31 March 2024

Achievements and performance *(continued)*

Within the Communications Department, the start of the last financial year was focused on the promotion of the new five-year strategy. This included the design of new marketing materials as well as organising two successful events. Media coverage for these events included UTV Live, Belfast Newsletter, Belfast Telegraph, Belfast Live, Fermanagh Herald and Impartial Reporter.

Strategically, fundraising and communications is developing and expanding to reflect the exciting new organisational strategy. An Enniskillen Fundraiser has been appointed and will support local fundraising for the new Cancer Support Centre. Recruitment is underway for a new Trusts & Foundations Manager to develop income opportunities within local and national trusts and foundations as well as supporting the work around major donors.

Cancer Focus NI had an average of 115 staff during 2023/24 and we continue to invest in the ongoing training and development of our staff team. Our 2023/24 staff survey produced very positive results and showed that 85% of the respondents were either somewhat or extremely satisfied with their employer, 94% of staff are excited about the delivery of the new strategy, with 90% of staff feeling that the new strategy will deliver better services for users.

Team care sessions have been rolled out across the last year, to give emotional support to staff, strengthen and build a Multidisciplinary team approach to services, and help all staff but particularly non-clinical staff and volunteers develop skill and confidence in dealing with difficult situations and support to patients and families. These have included 6 – 8 weekly 2 hour morning sessions with therapeutic service staff leading. Staff from finance, fundraising, communications, administration and retail have attended. A full Services Team away day has been held to provide similar support to staff who in many cases work remotely on their own as they provide services across all Trust geographical areas, e.g. counsellors, Health Improvement, Keeping Well and family support staff. The Nurses who deliver our Help line also provide a drop-in service for staff to avail of support and advice.

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

Year ended 31 March 2024

Financial review

During the period, the charity has a surplus net of costs of £160,855 (2023: £64,568) from the general public and other sources through our fundraising activities. The total funds of the charity were £3,325,679 (2023: £3,249,983). Of these total funds £291,057 (2023: £594,137) was held for restricted purposes and not available for general purposes of the charity at the end of the financial period and £543,000 have been designated for the delivery of the Enniskillen Therapeutic Support Centre.

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 £1,282,470 (2023: £1,081,276) which represents 4 months (2023: 4 months) unrestricted expenditure on charitable activities. The Trustees aim to maintain free reserves at a level that equates to approximately 6 months of unrestricted charitable expenditure.

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.

The current level of free reserves are slightly lower than the maximum intended to be held by the Charity and this is deemed to be appropriate.

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.

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Year ended 31 March 2024

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 2 October 2024 and signed on behalf of the board of trustees by:



Mr Boyd Carson FCA (Chair)
Trustee

Cancer Focus Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Opinion

We have audited the financial statements of Cancer Focus Northern Ireland (the 'charity') for the year ended 31 March 2024 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 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;
- 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 2024

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 2024

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 2024

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 2024

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.

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.

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 2024

Respective responsibilities of directors and auditor

As explained more fully in the Trustees' Responsibilities Statement (set out on page 22), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 31 to the financial statements.

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

2 October 2024

Cancer Focus Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,269,273	21,623	2,290,896	1,693,013
Charitable activities	6	203,029	793,825	996,854	1,129,603
Other trading activities	7	1,259,969	–	1,259,969	1,161,330
Investment income	8	53,931	–	53,931	28,812
Other income	9	132,283	27,686	159,969	50,715
Total income		<u>3,918,485</u>	<u>843,134</u>	<u>4,761,619</u>	<u>4,063,473</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	(1,143,320)	–	(1,143,320)	(828,709)
Costs of other trading activities	11	(1,141,296)	–	(1,141,296)	(966,391)
Expenditure on charitable activities	12,13	(1,393,163)	(990,252)	(2,383,415)	(2,166,647)
Total expenditure		<u>(3,677,779)</u>	<u>(990,252)</u>	<u>(4,668,031)</u>	<u>(3,961,747)</u>
Net gains/(losses) on investments	15	67,267	–	67,267	(37,158)
Net income		<u>307,973</u>	<u>(147,118)</u>	<u>160,855</u>	<u>64,568</u>
Transfers between funds		155,962	(155,962)	–	–
Other recognised gains and losses					
Losses from revaluation of fixed assets		(85,159)	–	(85,159)	–
Net movement in funds		<u>378,776</u>	<u>(303,080)</u>	<u>75,696</u>	<u>64,568</u>
Reconciliation of funds					
Total funds brought forward		2,655,846	594,137	3,249,983	3,185,415
Total funds carried forward		<u>3,034,622</u>	<u>291,057</u>	<u>3,325,679</u>	<u>3,249,983</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 28 to 46 form part of these financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	20	214,152	144,774
Investments	21	831,232	734,796
		<u>1,045,384</u>	<u>879,570</u>
Current assets			
Debtors	22	417,851	200,931
Asset held for sale	23	995,000	1,179,796
Cash at bank and in hand		1,057,037	1,345,054
		<u>2,469,888</u>	<u>2,725,781</u>
Creditors: amounts falling due within one year	24	<u>(189,593)</u>	<u>(268,944)</u>
Net current assets		<u>2,280,295</u>	<u>2,456,837</u>
Total assets less current liabilities		<u>3,325,679</u>	<u>3,336,407</u>
Creditors: amounts falling due after more than one year	25	<u>–</u>	<u>(86,424)</u>
Net assets		<u><u>3,325,679</u></u>	<u><u>3,249,983</u></u>
Funds of the charity			
Restricted funds		291,057	594,137
Unrestricted funds:			
Revaluation reserve		–	85,159
Other unrestricted income funds		3,034,622	2,570,687
Total unrestricted funds		<u>3,034,622</u>	<u>2,655,846</u>
Total charity funds	28	<u><u>3,325,679</u></u>	<u><u>3,249,983</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 2 October 2024, and are signed on behalf of the board by:



Mrs Violet Spence (Honorary Treasurer and Chair of
Finance & Policy Committee)
Trustee

The notes on pages 28 to 46 form part of these financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	160,855	64,568
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	61,920	114,551
Impairment of tangible fixed assets	99,637	–
Net gains/(losses) on investments	(67,267)	(3,736)
Other interest receivable and similar income	(53,931)	(28,812)
Interest payable and similar charges	14,137	–
Accrued income	(329,184)	(90,151)
<i>Changes in:</i>		
Trade and other debtors	58,513	(39,589)
Trade and other creditors	15,432	(24,705)
Cash generated from operations	(39,888)	(7,874)
Interest paid	(14,137)	–
Interest received	53,931	28,812
Net cash (used in)/from operating activities	<u>(94)</u>	<u>20,938</u>
Cash flows from investing activities		
Purchase of tangible assets	(131,298)	(11,356)
Proceeds from sale of tangible assets	–	4,058
Purchases of other investments	(29,169)	(731,014)
Proceeds from sale of other investments	(29,169)	752,176
Net cash (used in)/from investing activities	<u>(189,636)</u>	<u>13,864</u>
Cash flows from financing activities		
Proceeds from borrowings	(127,456)	(34,957)
Net cash used in financing activities	<u>(127,456)</u>	<u>(34,957)</u>
Net decrease in cash and cash equivalents	(317,186)	(155)
Cash and cash equivalents at beginning of year	<u>1,345,054</u>	<u>1,345,209</u>
Cash and cash equivalents at end of year	<u>1,027,868</u>	<u>1,345,054</u>

The notes on pages 28 to 48 form part of these financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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

Gifts in kind

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

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

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 2024

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.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

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.

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:

Fixtures and fittings	-	10% - 33% 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 2024

3. Accounting policies *(continued)*

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.

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.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 2024 £
Donations			
Subscriptions in memoriam	33,097	–	33,097
Direct mail appeal/collection boxes	52,086	–	52,086
Give as you earn	155,192	–	155,192
Other income	9,849	–	9,849
Committed giving	129,524	–	129,524
Fundraising events	1,130,579	6,119	1,136,698
Gifts in kind	243,432	–	243,432
Major donors	39,999	15,504	55,503
Legacies			
Legacies	475,515	–	475,515
	<u>2,269,273</u>	<u>21,623</u>	<u>2,290,896</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	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
Gifts in kind	–	–	–
Major donors	–	13,188	13,188
Legacies			
Legacies	338,426	–	338,426
	<u>1,679,825</u>	<u>13,188</u>	<u>1,693,013</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision for care services	75,732	235,872	311,604
Cancer prevention programmes	127,297	557,953	685,250
	<u>203,029</u>	<u>793,825</u>	<u>996,854</u>
	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>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	<u>1,259,969</u>	<u>1,259,969</u>	<u>1,161,330</u>	<u>1,161,330</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	24,762	24,762	5,434	5,434
Dividend income	29,169	29,169	23,378	23,378
	<u>53,931</u>	<u>53,931</u>	<u>28,812</u>	<u>28,812</u>

9. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Insurance claim	40,577	–	40,577
Dormant Accounts Fund NI	–	–	–
Other income	29,312	17,402	46,714
Grants/Trusts	62,394	10,284	72,678
	<u>132,283</u>	<u>27,686</u>	<u>159,969</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Insurance claim	–	–	–
Dormant Accounts Fund NI	–	49,915	49,915
Other income	–	–	–
Grants/Trusts	800	–	800
	<u>800</u>	<u>49,915</u>	<u>50,715</u>

10. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>1,143,320</u>	<u>1,143,320</u>	<u>828,709</u>	<u>828,709</u>

11. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	<u>1,141,296</u>	<u>1,141,296</u>	<u>966,391</u>	<u>966,391</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cancer research and scientific activities	181,103	69,524	250,627
Provision of patient care services	280,562	468,893	749,455
Cancer Prevention Programmes	426,080	451,835	877,915
Policy and Public Affairs	32,642	–	32,642
Support costs	472,776	–	472,776
	<u>1,393,163</u>	<u>990,252</u>	<u>2,383,415</u>

	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>

13. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Cancer research and scientific activities	250,627	5,020	255,647	157,394
Provision of patient care services	749,455	173,198	922,653	802,342
Cancer Prevention Programmes	877,915	174,881	1,052,796	1,023,483
Policy and Public Affairs	32,642	73,621	106,263	111,184
Governance costs	–	46,056	46,056	72,244
	<u>1,910,639</u>	<u>472,776</u>	<u>2,383,415</u>	<u>2,166,647</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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 2024 £	Total 2023 £
Staff costs	268,902	23,727	23,727	316,356	339,307
Premises	62,874	5,548	5,548	73,970	121,716
Communications and IT	28,823	2,543	2,543	33,909	47,747
General office	47,579	4,198	4,198	55,975	50,037
Human resources	18,542	1,636	1,636	21,814	7,302
Governance costs	46,056	—	—	46,056	72,244
	<u>472,776</u>	<u>37,652</u>	<u>37,652</u>	<u>548,080</u>	<u>638,353</u>

15. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on listed investments	<u>67,267</u>	<u>67,267</u>	<u>(37,158)</u>	<u>(37,158)</u>

16. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	61,920	78,387
Foreign exchange differences	—	4,058

17. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>10,584</u>	<u>10,408</u>

18. Staff costs

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

	2024 £	2023 £
Wages and salaries	2,336,784	2,000,378
Social security costs	201,755	168,095
Employer contributions to pension plans	113,171	101,848
Other employee benefits	12,525	—
	<u>2,664,235</u>	<u>2,270,321</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Staff costs *(continued)*

The average head count of employees during the year was 115 (2023: 99).

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

	2024	2023
	No.	No.
£60,000 to £69,999	1	–
£70,000 to £79,999	1	1
	<u>2</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £352,090 (2023:£351,648).

19. Trustee remuneration and expenses

Whilst entitled to receive expenses for work undertaken in relation to their role of trustees, none of the trustees received remuneration or reimbursement of expenses during the year. (2023: £Nil)

20. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2023	875,908	111,056	986,964
Additions	131,298	–	131,298
At 31 March 2024	<u>1,007,206</u>	<u>111,056</u>	<u>1,118,262</u>
Depreciation			
At 1 April 2023	761,342	80,848	842,190
Charge for the year	53,437	8,483	61,920
At 31 March 2024	<u>814,779</u>	<u>89,331</u>	<u>904,110</u>
Carrying amount			
At 31 March 2024	<u>192,427</u>	<u>21,725</u>	<u>214,152</u>
At 31 March 2023	<u>114,566</u>	<u>30,208</u>	<u>144,774</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Investments

	Listed investments £
Cost or valuation	
At 1 April 2023	734,796
Additions	29,169
Fair value movements	67,267
At 31 March 2024	<u>831,232</u>
Impairment	
At 1 April 2023 and 31 March 2024	
Carrying amount	
At 31 March 2024	<u>831,232</u>
At 31 March 2023	<u>734,796</u>

All investments shown above are held at valuation.

Financial assets held at fair value

Equity investments of £831,232 (2023: £734,750) 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.

22. Debtors

	2024 £	2023 £
Trade debtors	23,849	81,563
Prepayments and accrued income	376,739	113,859
Other debtors	17,263	5,509
	<u>417,851</u>	<u>200,931</u>

23. Asset held for sale

	2024 £	2023 £
Asset held for sale	<u>995,000</u>	<u>1,179,796</u>

The cost of the asset at 1 April 2023 was £1,808,233 and opening depreciation of £628,437. There was a revaluation in the year of £184,796, bringing the asset to £995,000 as at 31 March 2024.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	–	41,032
Trade creditors	72,377	66,280
Accruals and deferred income	62,082	144,924
Social security and other taxes	–	7,012
Provision	23,672	–
Other creditors	31,462	9,696
	<u>189,593</u>	<u>268,944</u>

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

	2024	2023
	£	£
Bank loans and overdrafts	–	86,424
	<u>–</u>	<u>86,424</u>

26. Deferred income

	2024	2023
	£	£
At 1 April 2023	29,091	78,487
Amount released to income	(29,091)	(78,487)
Amount deferred in year	–	29,091
At 31 March 2024	<u>–</u>	<u>29,091</u>

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 £113,171 (2023: £101,848).

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

28. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	2,320,687	3,918,485	(3,677,779)	(137,038)	67,267	2,491,622
Revaluation reserve	85,159	–	–	–	(85,159)	–
Designated Fund	250,000	–	–	293,000	–	543,000
	<u>2,655,846</u>	<u>3,918,485</u>	<u>(3,677,779)</u>	<u>155,962</u>	<u>(17,892)</u>	<u>3,034,622</u>

	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>

The Trustees have set an additional aside £293,000 to a designated fund for the Enniskillen Centre in the 2023/24 year. The total designated fund of £543,000 is in relation to the Enniskillen Centre. The work for this is due to commence in July 2024 and to be completed by January 2025.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

28. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
PHA						
Smokebusters	6,702	60,161	(26,542)	(6,702)	–	33,619
PHA Care in the Sun	23,621	90,884	(69,555)	(23,621)	–	21,329
PHA Belfast & South Eastern Central Cessation Service	44,838	291,258	(260,892)	(44,838)	–	30,366
Belfast Health & Social Care Trust Counselling Service	–	30,138	(2,956)	(27,182)	–	–
South Eastern Health and Social Care Trust Counselling Service	–	6,456	(5,989)	(467)	–	–
Northern Health and Social Care Trust Counselling Service	–	7,775	(6,188)	(1,587)	–	–
Southern Health and Social Care Trust Counselling Service	–	6,333	(13,497)	7,164	–	–
The Big Lottery Next Steps	124,123	–	(76,712)	(43,378)	–	4,033
PHA Training	6,863	24,200	(19,508)	(6,863)	–	4,692
James Birnie	83,188	15,504	(53,881)	–	–	44,811
Bristol Myers Squibb	(1,086)	–	–	1,086	–	–
Department of Health	104,285	141,255	(247,307)	1,767	–	–
Family Support - Community Fund	18,969	5,766	(24,735)	–	–	–
Hospital Saturday Fund	1,714	2,000	–	–	–	3,714
Elevate Programme	5,000	–	(199)	–	–	4,801
Support Your Girls	18,375	–	(3,765)	–	–	14,610

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

28. Analysis of charitable funds *(continued)*

Dormant Funds						
NI	9,524	–	(9,524)	–	–	–
DOH Enniskillen	104,656	104,656	(112,282)	–	–	97,030
MSD Pharma	32,000	–	(32,000)	–	–	–
Southern Board						
Additional Funds	11,365	–	(90)	(11,275)	–	–
Bra fitting	–	615	–	–	–	615
Secondary breast cancer	–	6,119	(6,119)	–	–	–
Walk the walk	–	40,200	(13,763)	–	–	26,437
WHSCCT	–	1,530	(1,464)	(66)	–	–
Macmillan	–	3,284	(3,284)	–	–	–
Magill Family Trust	–	5,000	–	–	–	5,000
	<u>594,137</u>	<u>843,134</u>	<u>(990,252)</u>	<u>(155,962)</u>	<u>–</u>	<u>291,057</u>

	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)	–	–

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

28. Analysis of charitable funds *(continued)*

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	100,000	13,188	(30,000)	–	–	83,188
Bristol Myers Squibb	3,114	–	(4,200)	–	–	(1,086)
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
Bra fitting	–	–	–	–	–	–
Secondary breast cancer	–	–	–	–	–	–
Walk the walk	–	–	–	–	–	–
WHST	–	–	–	–	–	–
Macmillan	–	–	–	–	–	–
Magill Family Trust	–	–	–	–	–	–
	<u>497,525</u>	<u>1,061,912</u>	<u>(962,307)</u>	<u>(2,993)</u>	<u>–</u>	<u>594,137</u>

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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.

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.

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 the Enniskillen area.

Hospital Saturday Fund

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

Dr Jim Birnie

Donation received from one of our deceased Trustees. This is being used to fund cancer research on efficacy of immunotherapy in oesophageal adenocarcinoma and the secondary breast cancer audit.

Walk the Walk

Grant income awarded to facilitate support to ladies with breast cancer including 2 retreats and the bra fitting services across Northern Ireland.

Magill Family Trust

To facilitate support to ladies with breast cancer through 2 retreats, one for primary and one for secondary breast cancer.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

28. Analysis of charitable funds *(continued)*

DoH Enniskillen

Grant awarded to establish services in the Enniskillen area in preparation for opening a new therapeutic cancer support centre in the town.

Big Lottery

The Family Support Service is funded by the Big Lottery's Empowering Young People grant. This has enabled the expansion of the Family Support service including in-person bereavement support nights, virtual bereavement support for those in rural areas, a bereaved dads group, writing for the future work and the creation of additional services such as empowerment activity days.

Transfers

A transfer has been carried out from restricted to unrestricted funds due to funds received for which Cancer Focus Northern Ireland have fulfilled all contractual obligations.

29. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	214,152	–	214,152
Investments	831,232	–	831,232
Current assets	2,178,356	291,057	2,469,413
Creditors less than 1 year	(189,118)	–	(189,118)
Net assets	3,034,622	291,057	3,325,679

	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

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. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Cancer Focus Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

32. Gifts in kind

	Total £
Gifts in kind received in the year:	
Jeffers & Sons	6,000
Bauer Radio	13,941
Bridge Commercials	1,907
Four Star Pizza	384
Clear Channel	221,200
	<u>243,432</u>
Expenditure has been as follows:	
Advertising	241,141
Catering	384
Vehicle repairs/servicing	1,907
	<u>243,432</u>

33. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	1,345,054	(288,017)	1,057,037
Debt due within one year	(41,032)	41,032	–
Debt due after one year	(86,424)	86,424	–
	<u>1,217,598</u>	<u>(160,561)</u>	<u>1,057,037</u>

34. Property commitments

	2024 £	2023 £
The charity has annual commitments under operating leases which expire:		
Within one year	42,600	
In more than one year, but not more than five years	159,994	171,754
After five years	49,900	60,740
Total	<u>252,494</u>	<u>232,494</u>

35. Grant commitments

The charity has grant commitments of £65,769 (2023: £151,191) which relates to future grant payments which will be made when the recipient has fulfilled the grant conditions.