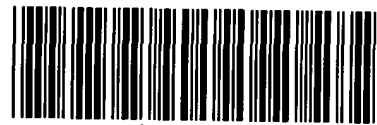


REGISTERED COMPANY NUMBER: 04303166 (England and Wales)  
REGISTERED CHARITY NUMBER: 1090133

COMPANIES  
HOUSE

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**4 CANCER GROUP**

THURSDAY



\*ACCI22FT\*

A28

21/09/2023

#100

COMPANIES HOUSE

F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

#### **4 CANCER GROUP**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**OBJECTIVES AND ACTIVITIES**

**Significant Activities, Objectives And Aims**

**2022 Summary**

- The COVID-19 pandemic continues to have a significant (detrimental) impact on the charity. In-come for 2022 was £56,945 - the third lowest revenue figure in the charity's 22 year history.
- The charity's income has dropped significantly compared to pre-pandemic income levels. In the five full years preceding the pandemic the charity raised well over £400,000 every year. This represents an 86% reduction in annual income (on average).
- Due to the pandemic and the recent cost of living crisis, requests for support have never been higher. Despite the huge reduction in income, we managed to deliver 3,826 respite days in 2022. This represents the second highest annual output since 2001.
- In 2022, we facilitated 10.48 years of respite days. This meant that every day of the year we provided an average of 10 respite days.
- We helped 541 people in 2022, the fourth highest number in our 22 history. Since the charity started in 2001 we have helped 6,799 people and delivered a total of 31,629 respite days.
- To meet this increased demand, we spent nearly three times our 2022 annual income on meeting our charitable objectives, operating at a deficit of £96,643. This was made possible by delving deeply into our reserves.
- Due to the volume of requests for help that we receive and the medical complexity of the cases involved, we operate with a reserves policy to serve an 18 month waiting list. Significantly, we no longer hold the unrestricted reserves to serve this waiting list.
- With a forecasted respite day cost of at least £60 in 2023, our unrestricted reserves will only deliver 7 months of respite at 2022 output levels. There is therefore a reserve shortfall of 11 months as we move in 2023.
- Despite only facilitating 643 respite days across 2020 and 2021 due to lockdown and the effects of the pandemic, we still remain on track to meet our stated objective of delivering a century of respite days (36,500 days) by the end of 2025.
- However, we no longer have the income to keep in touch with the '100 Year' target. With a forecasted respite day cost of £60 in 2023 (expected to increase in 2024), we need to raise at least £114,000 in revenue in 2023 to keep the target in sight. Therefore, we need to at least double our income in 2023 to stay on-track.
- The return to respite operations post pandemic has not been straightforward. Unfortunately, many patients on our waiting at the start of the pandemic went on to die before we were able re-instate services. Similarly, since most of our cancer patients are classed as 'immunocompromised' (i.e. they have an impaired immune system as a result of their cancer diagnosis), many families are still unable to take the risk of using shared holiday facilities.
- By buying respite holiday properties, we believe we can halve our daily respite costs and deliver a safer environment for immunocompromised families. We have therefore initiated appeals nationwide to fund a series of respite properties in various holiday locations across the UK.

**About Us**

**Our Mission**

The '4 Cancer Group' exists to help the whole 'family unit' manage the impact of living with cancer.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Why Do We Exist?**

Cancer is the toughest fight most of us will ever face. Fifty per cent (50%) of people born in the UK after 1960 will be diagnosed with some form of cancer at some point in their lives. After diagnosis, life is taken over by hospital visits, uncertainty and often financial worries. Cancer patients will often need to stop working as a result of their diagnosis and it is also common for a family member to give up work to care for someone who is terminally ill. It is no surprise therefore that the incidence of clinical depression is up to five times higher in patients with cancer than the general population. (Source: European Journal of Cancer).

Importantly, we recognise that cancer has a profound impact on the whole family unit and not just the diagnosed individual; the 4 Cancer Group's focus on the whole family unit sets us apart. As a specialist respite charity, we provide the whole family with relief from the difficulties of living with cancer. We believe in the 'here and now' and strive to help the whole family unit deal with the emotional burden that a cancer diagnosis brings.

**What Do We Do?**

**Primary Objective:**

Our experience since 2001 shows that 'time out' with the family provides tangible benefits for both mental and physical health. Over the past 22 years we have developed a diverse and flexible respite portfolio which is designed to fit around complex treatment plans.

From family days out to longer respite breaks in both the UK and abroad, we give families living with cancer something to look forward to at the end of arduous treatment schedules. Our objective is to 'create memories which last a lifetime'.

Given that a significant number of people we help are terminally ill, the creation of positive memories is of fundamental importance, especially for the family members left behind if the cancer patient later dies. Such trips also help the recently bereaved come to terms with their loss and gives them a positive focus in the months after a loved one has died.

Designed with relaxation in mind, most of our respite activities also give people the opportunity to keep physically active. Keeping active could help to prevent more than 3,000 cases of cancer every year in the UK. (Source: Cancer Research UK).

**Secondary Objectives:**

(1) To make grants to UK based cancer care institutions. We recognise that good palliative care can make all the difference to both the cancer patient and their wider family. With a focus on 'end of life' care and support, we make grants to hospices and other care institutions to help people in the latter stages of their illness.

(2) Given that we are committed to continuous improvement, research is a key component of our work. We constantly monitor the impact of our respite programmes to ensure that they are delivering maximum benefit. In addition to our own quantitative and qualitative research, we work closely with Loughborough University and the University of Brighton to ensure that we properly understand the needs of the families we help. We are also very interested in the emerging research that both exercise and spending time at altitude can offer a range of health benefits to cancer patients and non-cancer patients alike. Given that elements of our respite programme encourage people to 'get active' and also to spend time in an 'alpine' environment, these are also important areas of focus.

**What Do We Deliver?**

For the majority of our beneficiary families, their lives have been totally taken over by cancer. As a consequence of all the hospital appointments, complex treatment plans and assessments, families spend much less time with one another. Holidays and short breaks, traditionally the main time of the year when families spend quality time together, are usually the first casualty. And aside from the time constraints, few families can afford to spend time away from home with one another due to the financial impact of a cancer diagnosis. It is very common for one or both parents to give up work to act as a carer.

#### **4 CANCER GROUP (REGISTERED NUMBER: 04303166)**

#### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

We continue to develop bespoke respite programmes which accommodate delicate health needs, complex treatment schedules, depleted finances and wider family circumstances. The end result is a respite break tailored to each family where all they need to do is turn up and enjoy some special time with one another. For those families who are truly struggling financially, we add spending vouchers or a dining plan to their break so that they can enjoy their time together without worrying about extra costs.

#### **Who Are Our Beneficiaries?**

We continue to broaden the group of people whom we help (our beneficiaries) in terms of cancer type, geographical coverage (UK) and age. Our approach is 100% inclusive in that we provide respite for people of all ages, with any type of cancer, with any disability resulting from cancer (where possible) and at any stage of treatment. For example, the youngest patient we have helped was 20 months and the oldest was 79. We have helped families as far South as Cornwall to Fife in Scotland.

Importantly, we recognise that cancer affects the whole family unit and not just the person who is diag-nosed with the disease. Because cancer does not discriminate, neither do we. We help people from any background or socio-demographic group and we rely on our extensive network of medical professionals and partner organisations from across the UK to refer families who are most in need of our help.

#### **Public Benefit, Charitable Cooperation And Fiscal Sponsorship**

The activities detailed in this report are a targeted effort to bring families closer together, to help them forget about the cancer that has been dictating their lives and to help them fight on whilst a cure for cancer is found.

We continue to have significant public benefit according to feedback from beneficiary families - as verified by the University of Brighton. Our jointly funded PhD programme with the university is focused on shaping future services to ensure that we are helping families in the best possible way.

The Trustees confirm they have had due regard to the guidance provided by the Charity Commission and duties set out in Section 17 (5) of the Charity Act 2011 in respect of public benefit.

As part of our fiscal sponsorship programme we welcomed two other organisations into the 4 Cancer Group, namely the 'Neil Vines Trust' and 'From Me To You'. From Me To You has since become independent thanks to the helping hand we gave them in their early years.

We also continue to work collaboratively alongside other charitable organisations such as NHS Trusts, Macmillan, Sailing Heals, National Community Boats Association, Caring Cancer Trust, CLIC Sargeant, Youth Cancer Trust, Something To Look Forward To and The Teenage Cancer Trust in the delivery of quality respite.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

**2022 Impact**

Despite the huge reduction in income since 2020 (down 85% from pre-pandemic levels), we managed to deliver / facilitate 3,826 respite days in 2022. This represents the second highest annual output since 2001.

In 2022, we achieved 10.48 years of respite days. This meant that every day of the year we had over 10 people away on holiday.

We helped 541 people in 2022, the fourth highest number in our 2021 history. Since the charity started in 2021 we have helped 6,799 people and delivered a total of 31,629 respite days.

Due to the pandemic and the recent cost of living crisis, requests for support have never been higher. To meet this increased demand, we spent nearly three times our 2022 annual income on respite activity in 2022, operating at a deficit of £96,643. This was made possible by delving deeply into our reserves.

**2022 Respite Partners**

Due to the increased cost of holidays after Brexit and the COVID-19 pandemic, our 2022 operations were limited to:

- UK park holidays (Nationwide)
- Sailing days on Lake Windermere (Lake District)
- Isle of Wight trips (South Coast)

We continue to be very grateful to a number of organisations who provide a very sympathetic service to our beneficiaries. These include Wightlink, Haven, Butlins, Center Parcs and Windermere Lake Cruises.

**Family Feedback In 2022**

We measure a number of factors to understand our impact. Both quantitative and qualitative feedback is collected in addition to evaluating the wellbeing of our beneficiaries post-delivery. Of key significance are our research partnerships with Loughborough University with the University of Brighton who are helping us to continuously improve what we do.

Each respite day we deliver is designed to give families a break from the trauma of living with cancer. Whether on a boat, in the middle of a forest, up a mountain or down by the sea, our respite days are full of fresh air, fun and togetherness.

Each break is specifically designed to create lasting memories. We aim to recharge batteries, to re-strengthen bonds and to give families the energy to carry on the daily battle that is 'living with cancer'.

Below is a testimonial from just one of the families we helped in 2022. The difference we continue to make to peoples' lives is clear:

"Thank you so much for the holiday. We had an absolutely fantastic time so much so that my daughter didn't want to leave. The site, accommodation and staff were lovely and we've given our daughter Isabella some amazing memories which we know she will cherish.

I'm 42 years old. I've worked all my life as an electrical engineer and never had any health problems. Unfortunately I was diagnosed with kidney cancer last year and Treatment was unsuccessful. I'm now terminal (2-3 months).

I had to give up work due to my health problems a few months ago and because I have assets (own my home) I'm only entitled to limited benefits that don't even cover our living costs. We would not have been able to afford to go on holiday again. This really was an amazing gift and we cannot thank you enough for what this means to me and my partner Lucy.... having this time with Isabella and making these memories."

Thank you again, **David**.

#### **4 CANCER GROUP (REGISTERED NUMBER: 04303166)**

#### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

##### **Targets**

The Trustees have agreed upon a series of medium and long-term targets.

##### **A Century Of Respite**

By the end of 2016, we had provided 17,951 respite days to 4,062 people since the charity started in 2001. This represented the equivalent of just under 50 years (half a century) of respite days when viewed as a whole. Consequently, the Trustees decided in late 2016 to set a target to reach 100 years (a century) of respite days and to help a further 4,000 people.

Based on an average of the charity's output for the previous three years, we set an ambitious minimum target to provide 2,000 respite days to circa 400 people every year. By setting a baseline service level we set a target of the end of 2025 to achieve the 100 year target. Given the first 50 years took us nearly 16 years to achieve, the target would require us to deliver the same number of respite days in roughly half that time-frame (8 years).

Due to COVID-19 restrictions, we were only able to deliver 643 respite days (combined) for 2020 and 2021. To be on schedule to meet our '100 years of respite' target by the end of 2025, we needed to have delivered 30,500 respite days by the end of 2022. Despite the huge reduction in income since the pandemic (an 86% decrease since the pandemic began), we delivered 3,826 respite days in 2022. We were 1,129 respite days ahead of schedule at the end of 2022. Due to massive reduction in income though our ability to deliver respite is under great threat.

<b>Year</b>	<b>Number of People</b>	<b>Respite Days Provided</b>	<b>Cumulative Respite Days Provided</b>	<b>Cumulative Years of Respite Delivered</b>
2001	0	0	0	0.00
2002	2	2	2	0.01
2003	35	36	38	0.10
2004	57	91	129	0.35
2005	243	798	927	2.54
2006	195	891	1,818	4.98
2007	180	1,004	2,822	7.73
2008	246	755	3,577	9.80
2009	255	1,060	4,637	12.70
2010	305	1,648	6,285	17.22
2011	330	1,404	7,689	21.07
2012	390	1,764	9,453	25.90
2013	340	1,421	10,874	29.79
2014	468	2,078	12,952	35.48
2015	539	2,286	15,238	41.75
2016	477	2,713	17,951	49.18
2017	635	2,813	20,764	56.89
2018	853	3,914	24,678	67.61
2019	545	2,482	27,160	74.41
2020	13	60	27,220	75.58
2021	150	583	27,803	76.17
2022	541	3,826	31,629	86.65
<b>End of 2025 Target</b>	<b>8,000</b>	<b>36,500</b>	<b>36,500</b>	<b>100 Years</b>

##### **Holiday Property Acquisition**

In 2017, we announced an intention to purchase land / buildings so that we could start to supply respite breaks directly to beneficiary families, thereby removing our reliance on third party providers. This was in direct response to the charity's growing inability to source holidays at attractive rates, especially during school holiday periods.



#### **4 CANCER GROUP (REGISTERED NUMBER: 04303166)**

#### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

Brexit, the COVID-19 pandemic and the cost of living crisis have further accentuated the problem. The cost of holidays has increased markedly as travel companies have tried to recoup some of their losses from 2020 and 2021. Consequently, our ability to buy in holidays at discounted rates has been severely impinged.

By owning our own respite facilities, we will be able to fix a large percentage of our costs whilst also providing availability throughout the year at a constant rate. We can also ensure that cleaning standards are kept at the highest level to protect vulnerable families where a family member is immunocompromised. Shared holiday facilities at holiday parks still make many of our families nervous.

One 2 bedroom house has the potential to provide a holiday for 160 people every year at 77% capacity (40 weeks out of 52). Consequently, a two bedroom property has the potential to provide at least 1,000 respite days every year. With higher occupancy and a sofa bed within the lounge area, such a property could accommodate 200 people every year with respite days potentially growing to 1,500 per year. Purchase and administration costs aside, the cost per respite day could be nearly halved by owning our own respite facilities even at 77% utilization.

We have designated £80K from our own funds to help buy our first respite property on the Isle of Wight. Since then we have been focused on growing the size of the fund in preparation for direct investment. By the end of 2022 we had received pledges for an additional £47K.

Our longer term objective is to add holiday properties in other parts of the United Kingdom to serve local people who are in need of help. Ideally we would add to our holiday portfolio over the coming five years with properties near the Brecon Beacons, the Lake District, Norfolk and the West Coast of Scotland. This will give us good geographic coverage across the wider UK region. We are developing a Respite Property Fund which will enable us to expand our property portfolio across the UK.

#### **10,000 People / 1,000 People Every Year**

If we can hit our '100 Years Of Respite' target (hopefully by the close of 2025), we forecast that we will have helped in the region of 8,000 people. The next logical target thereafter is to reach the obvious mile-stone of helping 10,000 people in total. By the end of 2022, we had helped 6,799 people.

Every day, nearly 1,000 people in the United Kingdom are told they have some form of cancer (Source: Cancer Research UK). Our longer term objective is therefore to provide respite services for 1,000 people every year. Four respite properties (each with two-bedrooms) have the potential to help 1,000 people every year with a respite day total of 6,000 days. However, given the current availability of funds, we are fully aware that this is a very ambitious target.

The COVID-19 pandemic placed the charity under huge financial strain. The cancellation of mass participation sporting events such as marathons and other endurance events, meant that this important fundraising channel completely dried and recovery in 2022 was very slow indeed.

Lastly, the travel industry was immeasurably impacted by both Brexit and the pandemic.

Similarly, many travel companies have been unable to raise funds for us due to the change in focus. The industry as a whole was an important source of fundraising for the charity before the pandemic so this represents another loss. Several of our travel industry partners went bankrupt in 2020 and 2021 and several promised donations never materialized.

To combat these challenges, we completed an ambitious cost cutting programme in 2020 which continued into 2022. This resulted in a 65% reduction in administration costs. At the start of 2019 the charity employed seven people but by the end of 2020 we had moved to an entirely outsourced staff model. Similarly, over the same period we have moved offices twice, reducing office expenditure considerably. We now just have a small storage unit for charity related merchandise.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**FINANCIAL REVIEW**

**Financial Position**

Total incoming resources for the year were £56,945 (£85,241 in 2021) and resources expended £153,588 (£84,978 in 2021).

There was a retained deficit for the year on unrestricted activities of £80,832 (2021 deficit £21,027) and this has been deducted from the reserves brought forward of £295,132 to leave £214,300 which will be carried forward.

**Reserves Policy**

The majority of the families who are referred to us by NHS trusts, GPs and other care institutions have complex medical needs. Due to shifting medical treatment schedules it is quite common for us to book and re-book a respite holiday several times.

Consequently, a large proportion of the families we help will stay on our waiting list for 18 months. To honour the promises we make, our reserves policy is designed to serve an 18 month waiting list at previous year levels.

Although we 'fast track' families where there is a terminal diagnosis, many patients die before they are able to take a respite holiday with their family. The focus then shifts to a bereavement situation where we provide a private space for the family to grieve.

Due to the ongoing effects of the COVID-19 pandemic and the more recent cost of living crisis, requests for support have never been higher. Demand for our services greatly outweighs supply however.

We delivered 3,826 respite days in 2022. An 18 month reserve policy would require us to retain enough funds to deliver 5,739 respite days (3,826 days x 1.5 years = 5,739). This would require unrestricted re-serves of £344,340 if each respite day costs £60 per person.

Put simply, we no longer hold enough in reserves to serve an 18 month waiting list. When the £80,000 that has been ring fenced for the purchase of our first holiday home is removed, we start 2023 with £134,300 (including the £15,957 in reserves). We therefore need to raise £210,040 in 2023 from grant-making organizations to meet demand.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 11 October 2001 (Company Number 4303166) and registered as a Charity on 17 January 202 (Charity Number 1090133).

The Charity initiated its operations on 25 April 2001.

The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Directors/Trustees are re-elected at each AGM.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Charity Structure**

The '4 Cancer Group' is made up of five fundraising divisions: Sail 4 Cancer, Ski 4 Cancer, Run 4 Cancer, Bike 4 Cancer and The Neil Vines Trust. Family respite services are delivered at 'group' level via the '4 Cancer' brand (please visit [www.4cancer.org](http://www.4cancer.org) for more information). We continue to refine our structure so that we can support more families affected by cancer every year.

Since 2019 the charity has drastically changed its staffing model, moving from a salaried team of seven people in 2019 to zero employees in 2022. Our management approach is to employ a small and efficient team and to bring in experts where needed on reduced commercial rates. In 2022, the charity employed the services of four people on a part-time basis one of whom is a trustee.

We started 2022 with three trustees and finished the year with the same number. The current trustee team consists of a shipping materials specialist, a marketing consultant and a senior manager from within the travel industry. We intend to grow the trustee team in 2023.

We also have a number of volunteer patrons and ambassadors. These include Sir Ben Ainslie OBE, An-drew Pindar OBE DL, Dee Caffari MBE, Franz Klammer, Graham Bell and Eddie 'The Eagle' Edwards. We would also like to pay tribute to Baron Michael Boyce, Admiral Of The Fleet, the Lord Boyce KG GCB OBE KStJ DL who served as a Patron from 2021 until his death in November 2022.

**People**

Our management approach is to employ a small and efficient team and to bring in experts on a contracted and temporary basis where needed e.g. marketing, event management, IT etc. At the start of every year, everyone is set personal objectives in line with the charity's overall aims for the year. In 2021, the charity employed four people on a part-time basis, one of whom is a trustee.

**Risk Management**

The Trustee board reviewed a number of principal risks and uncertainties during 2022, namely:

- The continued impact of COVID-19 and its impact on our ability to provide respite and raise funds
- The significant decline in fundraising and the prospect of closure post 2023
- The continued risk of beneficiary families using shared holiday facilities
- The increasing cost of UK holidays due to Brexit and the cost of living crisis
- Dependence on event income (e.g. Brighton Marathon) and the impact of this on fundraising
- Dependence on the travel industry as a source of income during the pandemic
- The ongoing need for better technology (websites) to raise funds
- The ongoing need to measure the psychological and physiological impact of the charity's services
- The opportunities and risks that GDPR and Vulnerable Adults / Child Protection policies will bring to us in 2021 and beyond

The Board has strategies and controls in place to mitigate the operational risks highlighted above.

When working towards this target we continue to ensure that we:

- Help the whole 'family unit' manage the impact of living with cancer
- Create memories for families which last a lifetime
- Promote an active lifestyle to help lower cancer incidence and assist in recovery
- Strive to improve the standards of 'end-of-life' care

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
04303166 (England and Wales)

**Registered Charity number**  
1090133

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Registered office**

35 Lavant Street  
Petersfield  
GU32 3EL

**Trustees**

A J Hayward  
A J B Nicholson  
P Tyler  
D J Gill (appointed 1.1.23)

**Company Secretary**

A J Hayward

**Independent Examiner**

Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

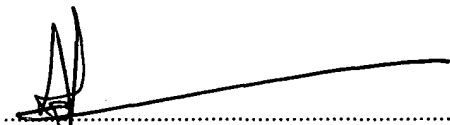
The trustees (who are also the directors of 4 Cancer Group for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 14/19/23 and signed on its behalf by:



A J Hayward - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
4 CANCER GROUP**

**Independent examiner's report to the trustees of 4 Cancer Group ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

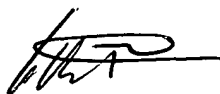
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE  
Institute of Chartered Accountants in England and Wales  
F1 CRT Limited  
Flat 24 Wellingtonia Court  
Laine Close  
Brighton  
East Sussex  
BN1 6TD

Date: 20<sup>th</sup> September 2023

#### **4 CANCER GROUP**

#### **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	52,803	2,750	55,553	85,224
<b>Charitable activities</b>					
Sailing Trips and Holidays for Beneficiaries		625	-	625	-
Investment income	3	767	-	767	17
<b>Total</b>		<u>54,195</u>	<u>2,750</u>	<u>56,945</u>	<u>85,241</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	31,929	-	31,929	37,851
<b>Charitable activities</b>	6				
Sailing Trips and Holidays for Beneficiaries		93,978	18,561	112,539	41,472
Support costs		9,120	-	9,120	5,655
<b>Total</b>		<u>135,027</u>	<u>18,561</u>	<u>153,588</u>	<u>84,978</u>
<b>NET INCOME/(EXPENDITURE)</b>		(80,832)	(15,811)	(96,643)	263
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		295,132	31,768	326,900	326,637
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>214,300</u>	<u>15,957</u>	<u>230,257</u>	<u>326,900</u>

The notes form part of these financial statements

**4 CANCER GROUP (REGISTERED NUMBER: 04303166)****BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	-	-	-	310
<b>CURRENT ASSETS</b>					
Debtors	14	7,436	-	7,436	6,800
Cash at bank		254,331	15,957	270,288	361,718
		261,767	15,957	277,724	368,518
<b>CREDITORS</b>					
Amounts falling due within one year	15	(47,467)	-	(47,467)	(41,928)
<b>NET CURRENT ASSETS</b>		214,300	15,957	230,257	326,590
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		214,300	15,957	230,257	326,900
<b>NET ASSETS</b>		214,300	15,957	230,257	326,900
<b>FUNDS</b>	16				
Unrestricted funds				214,300	295,132
Restricted funds				15,957	31,768
<b>TOTAL FUNDS</b>				230,257	326,900

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

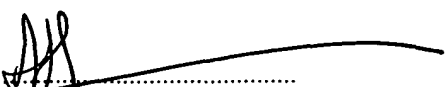
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/9/23 and were signed on its behalf by:

  
A J Hayward - Trustee

The notes form part of these financial statements

## **4 CANCER GROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities (SOFA) once the charity has legal entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Grants are recognised in full in the SOFA in the year in which they are receivable. Grants for the purchase of fixed assets are credited to restricted income when they are receivable. Where the use of the asset is restricted, depreciation is charged against the restricted fund. Where the use of the asset is not restricted it is transferred to the general fund.

Other income, including investment income and commissions, is recorded on an accruals basis.

For legacies, entitlement is taken on a case by case basis as the earlier on the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure, including irrecoverable VAT, is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Raising funds**

Costs of generating voluntary income includes relevant fundraising and publicity costs.

##### **Charitable activities**

Costs of charitable activities comprise direct expenditure. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Support costs**

Support costs include those costs, such as independent examiners' fees, associated with constitutional and statutory requirements.



#### **4 CANCER GROUP**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

##### **1. ACCOUNTING POLICIES - continued**

###### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life :

Fixtures and fittings - 20% on cost  
Computer equipment - 50% on cost

Assets costing less than £500 are written off to the Statement of Financial Activities.

###### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

###### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

##### **2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	<u>55,553</u>	<u>85,224</u>

##### **3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>767</u>	<u>17</u>

##### **4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022	2021
		£	£
Other income - insurance monies	Sailing Trips and Holidays for Beneficiaries	<u>625</u>	<u>-</u>

#### **4 CANCER GROUP**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

##### **5. RAISING FUNDS**

###### **Raising donations and legacies**

	2022	2021
	£	£
Costs of Generating Funds	15,879	23,113
Consultancy fees	16,050	14,738
	<u>31,929</u>	<u>37,851</u>

##### **6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Sailing Trips and Holidays for Beneficiaries	112,539	-	112,539
Support costs	-	9,120	9,120
	<u>112,539</u>	<u>9,120</u>	<u>121,659</u>

##### **7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Consultancy fees	28,050	24,238
Sailing Trips and Holidays for Beneficiaries	73,548	7,225
Premises costs	2,162	2,639
Telephone and Internet	-	294
Postage and Stationery	957	386
Travel and Subsistence	83	141
Insurance	1,100	1,488
Computer costs	4,602	3,010
General Expenses	342	194
Bank Charges	785	951
Accountancy and Taxation	600	596
Depreciation	310	310
	<u>112,539</u>	<u>41,472</u>

#### **4 CANCER GROUP**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **8. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs	£
Support costs	8,100	1,020	9,120

Support costs, included in the above, are as follows:

	2022	2021
	Support	Total
	costs	activities
	£	£
Consultancy fees	8,100	5,975
Independent Examination	1,020	(320)
	9,120	5,655

#### **9. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Depreciation - owned assets	310	310
Independent Examination	1,020	1,200
Independent Examination - overprovision in previous year	-	(1,520)

#### **10. TRUSTEES' REMUNERATION AND BENEFITS**

One Trustee, Andrew Hayward, received remuneration of £24,000 (2021: £23,500) in connection with his role as fundraising and marketing consultant. Much of his time was spent managing key relationship and directing the website rebuild project that has been fraught with technical problems.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

#### **11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	62,934	22,290	85,224
Investment income	17	-	17
<b>Total</b>	<b>62,951</b>	<b>22,290</b>	<b>85,241</b>
<b>EXPENDITURE ON</b>			
Raising funds	37,851	-	37,851
<b>Charitable activities</b>			
Sailing Trips and Holidays for Beneficiaries	40,472	1,000	41,472
Support costs	5,655	-	5,655

#### **4 CANCER GROUP**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Total</b>	<b>83,978</b>	<b>1,000</b>	<b>84,978</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(21,027)</b>	<b>21,290</b>	<b>263</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>316,159</b>	<b>10,478</b>	<b>326,637</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>295,132</b>	<b>31,768</b>	<b>326,900</b>

#### **12. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	1,021
<b>AMORTISATION</b>	
At 1 January 2022 and 31 December 2022	1,021
<b>NET BOOK VALUE</b>	
At 31 December 2022	-
At 31 December 2021	-

#### **13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	1,892	8,791	10,683
<b>DEPRECIATION</b>			
At 1 January 2022	1,582	8,791	10,373
Charge for year	310	-	310
At 31 December 2022	1,892	8,791	10,683
<b>NET BOOK VALUE</b>			
At 31 December 2022	-	-	-
At 31 December 2021	310	-	310

#### 4 CANCER GROUP

#### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

##### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	7,436	6,800

##### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	9,169	5,636
Social security and other taxes	468	468
Accrued expenses	4,630	2,624
Funding in advance	33,200	33,200
	47,467	41,928

##### 16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	102,547	(80,832)	21,715
Respite - providing respite to families affected by cancer who are already talking to but are not ready to travel yet.	100,000	-	100,000
Respite - monies set aside for website development to provide a better respite process and improve our digital fundraising capabilities.	12,585	-	12,585
Building - monies set aside to purchase land/buildings to offer a baseline of respite places directly through our own respite facility.	80,000	-	80,000
	295,132	(80,832)	214,300
<b>Restricted funds</b>			
Young Carers	2,000	-	2,000
Families living in Devon.	300	(300)	-
Families living in Nottinghamshire.	2,100	(835)	1,265
Families living in Oxfordshire.	3,921	2,000	5,921
Families living in Worcester.	2,457	(1,017)	1,440
Families living in Leicestershire.	450	(450)	-
Families living in the South of England	12,500	(12,500)	-
Families living in Hull and East Yorkshire	5,000	(2,263)	2,737
Families living in Berkshire	3,000	(406)	2,594
Families living in Kent	40	(40)	-
	31,768	(15,811)	15,957
<b>TOTAL FUNDS</b>	326,900	(96,643)	230,257

#### **4 CANCER GROUP**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,195	(135,027)	(80,832)
<b>Restricted funds</b>			
Families living in Devon.	-	(300)	(300)
Families living in Nottinghamshire.	750	(1,585)	(835)
Families living in Oxfordshire.	2,000	-	2,000
Families living in Worcester.	-	(1,017)	(1,017)
Families living in Leicestershire.	-	(450)	(450)
Families living in the South of England	-	(12,500)	(12,500)
Families living in Hull and East Yorkshire	-	(2,263)	(2,263)
Families living in Berkshire	-	(406)	(406)
Families living in Kent	-	(40)	(40)
	<u>2,750</u>	<u>(18,561)</u>	<u>(15,811)</u>
<b>TOTAL FUNDS</b>	<u>56,945</u>	<u>(153,588)</u>	<u>(96,643)</u>

#### 4 CANCER GROUP

#### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 16. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	(26,426)	(21,027)	150,000	102,547
Respite - providing respite to families affected by cancer who are already talking to but are not ready to travel yet.	250,000	-	(150,000)	100,000
Respite - monies set aside for website development to provide a better respite process and improve our digital fundraising capabilities.	12,585	-	-	12,585
Building - monies set aside to purchase land/buildings to offer a baseline of respite places directly through our own respite facility.	80,000	-	-	80,000
	<u>316,159</u>	<u>(21,027)</u>	<u>-</u>	<u>295,132</u>
<b>Restricted funds</b>				
Young Carers	2,000	-	-	2,000
Families living in Devon.	300	-	-	300
Families living in Nottinghamshire.	1,600	500	-	2,100
Families living in Oxfordshire.	3,921	-	-	3,921
Families living in Worcester.	2,457	-	-	2,457
Families living in Leicestershire.	200	250	-	450
Families living in the South of England	-	12,500	-	12,500
Families living in Hull and East Yorkshire	-	5,000	-	5,000
Families living in Berkshire	-	3,000	-	3,000
Families living in Kent	-	40	-	40
	<u>10,478</u>	<u>21,290</u>	<u>-</u>	<u>31,768</u>
<b>TOTAL FUNDS</b>	<u>326,637</u>	<u>263</u>	<u>-</u>	<u>326,900</u>

#### **4 CANCER GROUP**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,951	(83,978)	(21,027)
<b>Restricted funds</b>			
Families living in Nottinghamshire.	500	-	500
Families living in Leicestershire.	250	-	250
Families living in the South of England	12,500	-	12,500
Families living in Hull and East Yorkshire	5,000	-	5,000
Families living in Berkshire	3,000	-	3,000
Families living in Kent	1,040	(1,000)	40
	<u>22,290</u>	<u>(1,000)</u>	<u>21,290</u>
<b>TOTAL FUNDS</b>	<u>85,241</u>	<u>(84,978)</u>	<u>263</u>

#### **17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

#### **18. STATUTORY INFORMATION**

4 Cancer Group is a Charitable Company, limited by guarantee, registered in England and Wales and has no share capital. No one member has overall control of the Charity.

The Company's registered number and registered office address can be found in the Legal and Administrative Information section of the accounts.