



Annual Report and Financial Statements for the
year ended 30 November 2022

Registered Charity No. 1170676

www.abbyheroes.org

Abby's Heroes

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Legal and Administrative information

Charity Number:	1170676
Registered Office:	Unit 18 Basepoint Centre Andersons Road Southampton Hampshire SO14 5FE
Trustees:	Rachel Darke (Chair) Lynne Squibb (Vice) Teresa Butler Katie Goodyer Fran Little (resigned 4 th July 2023) Lorna Ford Alex Wood Kiele Carter Helen Green (Appointed 16 th May 2022) Louise Hewlett (Appointed 16 th May 2022)
Patron:	James Ward-Prowse, Southampton Football Club
Principal Bankers:	Lloyds Bank 413 Bitterne Rd Bitterne Southampton SO18 1DA
Independent Examiner:	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford, Eastleigh Hampshire SO53 3DA

The Board of Trustees of Abby's Heroes presents its report and accounts for the year ended 30th November 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 2015)

STRUCTURE, GOVERNANCE AND MANAGEMENT

MANAGEMENT

Abby's Heroes is a registered charity, number 1170676 and is governed by its Governing Document which was adopted on 21st November 2016. Abby's Heroes was founded following the death of Abby Randall, aged 11 from Ewing's Sarcoma to provide help for young children suffering with cancer and their families. Over the years, the charity has made a substantial number of grants to children and their families needing urgent financial support.

THE BOARD

The Board of Trustees ("the Board") is responsible for the overall governance of Abby's Heroes. The number of Trustees cannot be fewer than three. The Recruitment and Selection Process is the responsibility of the Board, using a transparent Trustee recruitment process approved by the full Board. Trustees are appointed for a two-year term, after which they may seek re-election for further periods, subject to a two-thirds majority vote by the Board. Trustees are bound by a signed Code of Conduct and on joining, undergo an Induction Programme suitable to their needs. Training on external and organisational issues is provided throughout the year. All Trustees give their time freely and no trustee remuneration is paid.

The Board meets regularly throughout the year and is responsible for setting an appropriate strategy for the Charity. It also ensures that relevant performance measures are in place. The Board receives regular reports on all aspects of the Charity's work.

DELEGATION

The Trustees delegate responsibility for the day-to-day administration of the charity to the CEO/Founder who liaises regularly with the Chair.

RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks. Systems and procedures are in place to manage any risk. Adequate insurance policies are in place to cover Business All Risks, Employers', Public, Products and Trustees Liability.

OBJECTIVES AND PRINCIPAL ACTIVITIES OF ABBY'S HEROES

OBJECTIVES

Abby's Heroes endeavours to achieve its objective to improve the lives of children with cancer throughout the Wessex Region by providing support services to children and young people diagnosed with cancer and the hospital who are working to care, treat and support those and young people. This comprises of two Units at University Hospital Southampton – the Piam Brown Ward which is the Regional Centre for Paediatric Oncology and Haematology for under 18's and the Teenage and Young Adult Unit (for Young People aged 16 to 24 at the time of diagnosis) which both cover the Wessex area. This extensive geographical area provides treatment for children living in Hampshire and Isle of Wight, Dorset, West Sussex, Surrey, Wiltshire and the Channel Islands.

Our objectives, as set out in our Governing document are:

- The relief of sickness and suffering and the promotion of health of children and young adults during and after the diagnosis and treatment of cancer by the oncology departments at Southampton General Hospital, and their families, by the provision of practical and financial help including support for memory making.

OUR ACTIVITIES

Abby's Heroes exists because when a child is diagnosed with cancer, it has a devastating impact on the physical, financial and emotional health and wellbeing of the whole family, both during and after treatment and beyond. To assist with this, Abby's Heroes supports families with a range of practical measures and programmes to help families going through the harsh reality of childhood cancer.

Over the year, we have continued to develop new initiatives to help families and further details are outlined under the Achievements heading.

PUBLIC BENEFIT

The Trustees have paid due regard to the Charity Commission guidance on public benefit. The activities of the charity are available to all beneficiaries irrespective of capacity, ethnicity, faith or socio-economic environment. A referral process is in place to ensure that those who meet the criteria are offered support by the Trust. The Trustees have complied with their duty on public benefit with regard to exercising their powers and duties as illustrated in the aims and objectives set out above.

VOLUNTEERS

Abby's Heroes has the support of network of volunteers who give their time and energy to help us achieve our aims and objectives through assisting at fundraising events. They work throughout the region organising small but nonetheless essential events.

GRANTS POLICY

Our grant awards help families with the additional and unexpected costs of caring for a child with cancer. They are available to families normally resident in the United Kingdom, whose child or young person is under 25 years old at the time of diagnosis and is receiving curative treatment or palliative care for childhood cancer at University Hospital Southampton. Each application is considered on its own merits and Trustees monitor the value of the awards made.

Grant requests can be for a variety of reasons as we will consider referrals that will directly benefit the child and/or the family. We recognise there is a multi-disciplinary team of professionals involved in the care of the child and their family and we will respect the recommendations/requests they make in order to assist and support the family in the best possible way.

We will consider applications which will directly benefit the child/young person and their family.

- i. Grant requests may be considered for a variety of reasons such as towards rent/mortgage payments, travel costs to hospital, everyday living costs, memory making, car/household repairs, counselling, additional therapy. This list is not exhaustive and each application will be considered on its own merits.
- ii. Applications for a contribution towards travel costs may be considered for treatment overseas where this treatment is endorsed by their Consultant.
- iii. Applications may be considered for inadvertent overpayment of any benefit which needs to be repaid, provided there is no legal or criminal investigation.
- iv. Any grant approved should be used for the purpose it has been awarded.

We will consider requests to support bereaved families with additional costs not covered under the Children's Funeral Fund or if the young person is over the age of 18. In addition, we will consider applications up to 6 months after bereavement for costs such as counselling, memory making, together with living costs until parents are able to return to work.

ACHIEVEMENTS FOR THE YEAR

Abby's Heroes is a proactive, unique and forward-thinking charity which has seen substantial growth since it was set up in 2016 following the death of Abby. We are working hard to meet the needs of families facing the consequences of childhood cancer and are constantly looking to develop new initiatives to support families.

Our primary function is to award grants to individual families urgently needing funds to help them through the difficulties inherent in having a child undergoing treatment for cancer. Decisions on grant approvals continues to be a high priority for Trustees, with most agreed within a few hours of the request being received from the YLvc (Young Lives versus Cancer, formerly CLIC Sargent) Social Workers at the Hospital. The reasons for the grant requests are numerous and include items such as rent or mortgage payments as one or both parents might not be able to work while the child is in hospital, additional travel costs to hospital or sadly help towards funeral costs. The Social Workers at the hospital provide an effective system of referral and validation of the family's needs.

During the course of the financial year, we awarded 234 grants to families for much needed financial support which was an increase of 35% on 2021, with the total awarded of £140,503. There was an increase of 53% in the value of the grants awarded with an average of £591 per grant. Referrals continued to cover all counties in the Wessex Region, although families' resident in Hampshire (52.5%) and West Sussex (16.5%) remain the areas of highest demand. Grants within the various age ranges were fairly balanced although 47% of awards were made to young people and/ or their families under the care of the Teenage and Young Adult Unit.

We continued to provide End of Treatment Awards for children and Young People to acknowledge the gruelling treatment and invasive procedures they have gone through as well as all the missed special occasions they have been too unwell to join in. Each child or Young Person will "Ring the Bell" to mark the end of Treatment and we give an award of £200 to spend as they wish. We gave 58 Awards, an increase on the previous year (47 – 2021) We are very pleased to share in the families' enjoyment of this treat and will continue with this project for the next financial year.

The Welfare Packs for parents of newly diagnosed children continued to be most welcomed as they help ease the financial pressure of living at the hospital for the initial few weeks. It was agreed that this will be part of planned expenditure for future years. Feedback from parents as well as YLvc Social Workers indicates these are so well received by parents and provide much needed support to families in the early days following a child's diagnosis.

Following the success of our COVID-19 initiative of providing food to the children's cancer ward when parents were not able to leave to get vital supplies until the child was discharged from hospital, a decision was made to continue this programme in 2021/2022. From feedback from parents and staff, we learnt the difference this made to families in meeting a practical need as well as significantly boosting morale, so we continued to deliver sandwiches, fruit and treats from a well-known store once a week, together with a weekly pizza delivery and ready meal bringing some variety, change to hospital routines and a treat for children and parents. In addition, as parents are not fed in hospital, we provide a well-stocked snack box so that parents always have something to eat as too often their focus is looking after their child and forgetting to look after themselves as well.

As part of our Day's Out Programme, we have had trips to see Matilda in London and The Lion King in Southampton which was very much enjoyed by the children and their families. Further trips to other shows and day's out are planned for 2023.

After extensive discussions with the multi-disciplinary team for Paediatric Oncology, and approval by the Trustees, it was agreed that Abby's Heroes would fund and provide a Family Support Worker for the Piam Brown Ward. Negotiations have taken place for a Service Level Agreement (SLA) with University Hospital Southampton (UHS) to establish a formal agreement regarding the responsibilities of UHS and Abby's Heroes. We were therefore delighted to recruit to this role in Autumn 2022 and the role has been so well received by both patients, families and the staff on Piam Brown Ward. The two Part Time Family Support Workers are Abby's Heroes employees and are based on the ward for 6 days a week. As the role has developed, the Family Support Workers are able to identify any financial stresses within a family and apply for a grant from Abby's Heroes to support them. They are there to support families in any way they can – whether this is practically, emotionally, socially or financially.

In addition, funding for a Play Therapy service was agreed by Trustees in June 2021 but despite our very best efforts to drive this forward, extensive delays with University Hospital Southampton agreeing the SLA, the service was disappointingly not up and running in 2022. However, we are pleased to advise that these roles have been appointed to and are due to commence in Spring 2023.

To support training in Paediatric Oncology at UHS, we agreed to fund three training days for staff – one centred around Compassion Fatigue and Self Care and two Bereavement Study Days. The wellbeing day was facilitated by an excellent external speaker and staff found the day so beneficial. We were fortunate to have the support of several bereaved parents who agreed to speak at the Bereavement Training Day to give staff an insight into the death of their child. These days offered a unique and invaluable insight into palliative care and bereavement. Staff found it so valuable to get a parent's perspective and a safe space to ask questions.

In summary, 2022 has been a strong year for the charity and we can look back with great pride and satisfaction at the transformational journey our charity has been on over the last year. We are thrilled to have remained firmly on course by delivering our planned charitable activities, adapting quickly to the changing landscape and needs of our beneficiaries, as well as continuing to explore new initiatives for additional layers of support for children and their families. So far, we have risen above the adversity of the pandemic but acknowledge that we may continue to face these challenges in the foreseeable future due to the cost of living crisis.

FINANCIAL REVIEW

With no government funding, Abby's Heroes relies totally on the generosity of individual and corporate supporters to provide vital support to children diagnosed with cancer and their families. Families often say that without Abby's Heroes support they would not have been able to cope with the enormous financial stress the diagnosis brought. Trustees recognise that Abby's Heroes support is only available where sufficient funds are forthcoming, so a commitment to strong income generating activities is essential and remains the objective of the Trust.

It has been a strong year for fundraising and we are delighted that our calendar of events was able to return to pre-pandemic levels for the first time. We had a large number of participants for the ABP Southampton 5k, 10k, half and full marathon and this provided an excellent source of income for the start of the year. We held our first Dragon Boat Race in June and this was well supported, again offering good levels of income. Sadly due to the death of Her Majesty the Queen, the Golf Day was postponed at very short notice and has been rescheduled for April 2023. The highlight of our fundraising was the Vietnam to Cambodia Cycle Event which had been postponed for 2½ years due to the pandemic. We had 30 cyclists take part in November

2022 and who raised nearly £60,000 in sponsorship. It was an incredible event with many highs and lows but due to its huge success, another overseas trip is planned for 2024.

Despite the ongoing challenges in the world around us, we are proud to report that Abby's Heroes has responded, adapted quickly and continued to move forward. It is pleasing to acknowledge that Abby's Heroes has provided the largest number of financial hardship grants to families and End of Treatment Awards to date, whilst still maintaining a growth in income which will allow an extension and development of projects for forthcoming years.

In order to minimise financial risk, the charity has distributed its Reserves and designated funds to a number of different accounts in line with the FSCS guidelines.

RESERVES POLICY

The purpose of the reserves is to secure the future of our services and long-term obligation to families. They also provide protection against unexpected events and fluctuations in income.

The Trustees have considered the risks and needs of the charity, identifying the following areas:

- Funds to allow for an increased number of children diagnosed with cancer, and their families being referred for a Financial Hardship Grant due to the new role of Family Support Worker based on the Ward;
- UK or worldwide events which will impact on the charity's fundraising capability such as act of terrorism, natural disaster or pandemic;
- Covering any unforeseen day to day operational costs such as temporary staff to cover staff illness/absence as this would impact on the charity's ability to raise funds;
- Sufficient to protect it from the risk of insolvency or serious disruption to its charitable work

The Trustees set a Reserves Policy which requires:

- Reserves be maintained for a period of unforeseen difficulty at a level which ensures that Abby's Heroes core activity could continue.
- A proportion of Reserves be maintained in a readily realisable form.

Having taken all the above into consideration, the Board of Trustees agreed that the most appropriate level of Designated Reserves required to meet the above risks, together with our charitable activities and commitments, was £291,340 which reflects 6 months operational costs and charitable activities, plus any unspent Restricted Funds and deposits made for the Dinner Dance and Golf Day. A further review will be performed in 2023 to reflect on the financial demands of the charity and to ensure the Reserves Policy is fit for the future given its growth, current and forecast level of activity. The effects of the COVID-19 Pandemic and subsequent reduction in expected income made the Trustees adopt a cautious approach to the Reserves Policy for the last few years as they recognised that a robust plan was needed due to financial uncertainties. The Trustees are satisfied that the remaining balance on general funds is adequate to enable the charity to continue to fulfil its objectives.

Supporters of the charity are asked to note that, although the charity appears to hold significant reserves, 76% of these funds are designated or restricted to fund the new roles and projects planned for 2023.

THE FUTURE

We are immensely proud of our reputation for making a significant and meaningful impact of the lives of the children and families we support. We help a diverse range of people from a wide geographical area with different life experiences with one thing in common – the harsh reality of the physical, psychological,

economic and social consequences of childhood cancer. Moving forward, the Trustees have pledged to continue to develop our services to provide help to families in the most practical, preventative and original way to enable families to cope with the challenges they face.

As part of our commitment to provide new initiatives and additional layers of support to families, we will continue dialogue with senior leadership in Paediatric Oncology at UHS to identify further needs which the NHS/UHS are unable to meet and can only be considered and delivered with charity funding.

The cost-of-living crisis and the continued fallout from the COVID-19 pandemic has continued to affect the charity over the reported financial year. However, we were in a strong position to face this, due to a successful year in 2020/2021 which provided financial stability in an ever-evolving world. With a loyal following of supporters and funding from Charitable Trusts and Foundations, strong leadership and an ability to adapt quickly and respond effectively, we have been able to significantly mitigate the loss of potential income and withstand the consequences. We are hopeful that the new financial year will bring new opportunities to enable us to maintain our existing support at the same time as developing our services further to support families affected by childhood cancer. However, we are mindful of the economic situation, the impact of the cost of living increases and that many employees from corporate supporters are still working from home which can impact the amount they raise so appreciate that charity income may level in 2023.

The commitment, dedication, and togetherness of our staff team and Trustees, putting children and families at the heart of everything we do, is truly what makes us who we are as an organisation. We continue to aim to reach all children, young people and their families receiving treatment under University Hospital Southampton by providing a range of financial, practical and emotional support at any point of their journey. We are proud of all that has been achieved over the last 6 years in Abby's name and know there is still so much more we can do to help in the here and now as well as beyond. The support we have received from all those associated with the charity allows us to celebrate the unfailing generosity of our supporters and gives us hope that we will be there to support many more families crossing the threshold of the Children's Cancer Unit or the Teenage and Young Unit at University Hospital Southampton.

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND CORPORATE GOVERNANCE

The Trustees are responsible for their Annual Report and for the preparing of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice and for ensuring they give a true and fair view of the incoming resources and the application of resources of the Charity during the year, and of the state of affairs as at the end of the financial period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the Charity and for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise, to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- proper records are maintained and financial information used within the Charity, or for publication, is reliable;
- the Charity complies with relevant laws and regulations.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Board of Trustees. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- a strategic plan and annual budget approved by the Trustees
- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- identification and management of risks

DISCLOSURE OF INFORMATION TO INDEPENDENT ACCOUNTANTS

With regard to the preparation of this Annual Report and Accounts:

- As far as each Trustee is aware, there is no relevant audit information of which the Charity's Independent Accountants are unaware.
- Each Trustee has taken all the steps a Trustee might reasonably be expected to have taken to be aware of relevant information and to establish that the Charity's Independent Accountants are aware of that information.

This report was approved by the Trustees on 20/07/23 and signed on their behalf by:

Rachel Darke
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ABBY'S HEROES

I report to the trustees on my examination of the accounts of Abby's Heroes for the period ended 30 November 2022, which are set out on pages 13 to 23.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act 2011 and are eligible for an independent examination, I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Dated: 21 July 2023

ABBY'S HEROES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	2022	2021
INCOME		£	£	£	£	£
Donations and legacies	3	385,311	-	64,548	449,859	316,378
Charitable activities	3	-	-	-	-	5,974
Investment income		3,133	-	-	3,133	1,587
TOTAL INCOME		388,445	-	64,548	452,993	323,939
EXPENDITURE						
Raising funds	4	121,975	1,776	15,392	139,143	87,815
Charitable activities	5	3,129	196,138	28,807	228,074	172,264
Administration costs	6	24,547	-	7,592	32,139	8,092
TOTAL EXPENDITURE		149,651	197,914	51,791	399,356	268,171
NET INCOME FOR YEAR BEFORE TRANSFERS		238,793	(197,914)	12,757	53,636	55,768
TRANSFERS BETWEEN FUNDS		(258,618)	258,618	-	-	-
NET (EXPENDITURE) / INCOME		(19,825)	60,704	12,757	53,636	55,768
TOTAL FUND BALANCES BROUGHT FORWARD		126,660	230,636	42,242	399,538	343,770
TOTAL FUND BALANCES CARRIED FORWARD		106,835	291,340	54,999	453,174	399,538

The notes on pages 16 to 23 form part of these financial statements.

ABBY'S HEROES

**PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2021**

	Notes	Unrestricted	Designated	Restricted	Total funds
		funds	funds	funds	2021
INCOME		£	£	£	£
Donations and legacies		232,438	-	83,940	316,378
Charitable activities		5,974	-	-	5,974
Investment income		1,587	-	-	1,587
TOTAL INCOME		239,999	-	83,940	323,939
EXPENDITURE					
Raising funds		64,561	3,400	19,854	87,815
Charitable activities		10,677	131,133	30,454	172,264
Administration costs		8,092	-	-	8,092
TOTAL EXPENDITURE		83,330	134,533	50,308	268,171
NET INCOME FOR PERIOD BEFORE TRANSFERS					
		156,669	(134,533)	33,632	55,768
TRANSFERS BETWEEN FUNDS		(154,832)	178,334	(23,502)	-
NET (EXPENDITURE) / INCOME		1,837	43,801	10,130	55,768
TOTAL FUND BALANCES BROUGHT FORWARD		124,823	186,835	32,112	343,770
TOTAL FUND BALANCES CARRIED FORWARD		126,660	230,636	42,242	399,538

ABBY'S HEROES

BALANCE SHEET AT 30 NOVEMBER 2022

	Notes	£	2022	£	2021
FIXED ASSETS					
Tangible assets	8		2,069		946
CURRENT ASSETS					
Debtors	9	4,266		2,159	
Cash at bank and in hand		450,202		398,160	
		454,468		400,319	
CREDITORS: amounts falling due within one year					
	10	(3,364)		(1,727)	
NET CURRENT ASSETS			451,105		398,592
NET ASSETS			<u><u>453,174</u></u>		<u><u>399,538</u></u>
FUNDS					
Restricted funds	11		54,999		42,242
Unrestricted - general funds	12		106,835		126,660
Unrestricted - designated funds	12		291,340		230,636
TOTAL FUNDS	13		<u><u>453,174</u></u>		<u><u>399,538</u></u>

Approved by the Trustees on 20/11/23
and signed on their behalf by

Rachel Darke
Trustee

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

(b) Going concern

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(c) Fund accounting

Funds held by the charity are either:

- Unrestricted funds: These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds: These are funds which have been designated by the Trustees for a particular purpose.
- Restricted funds: These are funds that 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.

(d) Incoming resources

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the period.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 ACCOUNTING POLICIES (continued)

(f) Depreciation of tangible fixed assets

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer & Equipment	25% Straight Line
Fixtures & Fittings	25% Straight Line

(g) Pension costs

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either Other Debtors or Other Creditors at the year end.

2 LEGAL STATUS

The charity was registered on 12 December 2016 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charity is Unit 20, Basepoint Centres, Andersons Road, Southampton, Hampshire, SO14 5FE.

3 INCOME ANALYSIS

	Total 2022	Total 2021
	£	£
Donations		
Donations received	408,305	316,378
Gift Aid recoverable	41,554	-
	449,859	316,378
Charitable activities		
COVID grant	-	-
COVID furlough income	-	5,974
	-	5,974

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

Total	Total
2022	2021
£	£

4 RAISING FUNDS

Fund Raising Expenses	33,812	30,938
Promotional Merchandise	10,590	-
Printing & Stationery	2,813	332
Postage and Carriage	590	596
Consultancy Fees	9,266	17,997
IT Costs	3,726	272
Subscriptions	1,179	48
Employment Costs	63,954	29,892
Pension Costs	1,678	709
Travel	1,776	1,397
Advertising/Marketing	9,401	5,634
	139,143	87,815

Total	Total
2022	2021
£	£

5 CHARITABLE ACTIVITIES

Grants, gifts and donations	191,812	135,342
Wellbeing - Piam Brown Ward	17,623	16,115
Clinical Psychologist	183	15,417
Counselling	11,326	5,390
Employment costs	7,130	-
	228,074	172,264

Total	Total
2022	2021
£	£

6 ADMINISTRATION COSTS

Employment costs	12,003	-
Insurance	1,702	458
Accountancy Fees	1,770	1,380
Miscellaneous Expenses	736	800
Storage	1,218	2,098
Telephone	1,269	945
Motor Expenses	2,844	-
Rent	3,925	1,915
Training	5,798	-
Depreciation	875	496
	32,139	8,092

Included above are amounts due to the independent examiners in relation to independent examination of £1,380 (2021: £1,770).

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

	Total 2022 £	Total 2021 £
7 STAFF COSTS		
Salaries and wages	81,686	29,892
Social security costs	1,402	-
Pension costs	1,678	709
Total staff costs	84,765	30,601

The average number of staff employed during the period was 3 (2021: 1).

No employee received emoluments of £60,000 or more during this period or the prior year.

Two members of key management received a total of £62,552 (2021: £29,892) in wages for the year.

8 TANGIBLE ASSETS

	Computer & Equipment £	Fixtures & Fittings £	Total £
COST			
At beginning of period	1,985	1,166	3,151
Additions	1,998	-	1,998
Disposals	-	-	-
At the end of period	3,983	1,166	5,149
DEPRECIATION			
At beginning of period	1,039	1,166	2,205
Charge for period	875	-	875
Eliminated on disposals	-	-	-
At end of period	1,914	1,166	3,080
NET BOOK VALUE			
At end of period	2,069	-	2,069
At beginning of period	946	-	946

9 DEBTORS

	2022 £	2021 £
Other debtors	3,358	159
Prepayments and accrued income	909	2,000
	4,266	2,159

10 CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals	2,856	1,589
Other creditors	508	138
	3,364	1,727

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

11 RESTRICTED FUNDS	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Restricted Funds					
Clinical Psychologist	4,618		-	-	4,618
3 Peaks 2021	5,278		(5,278)	-	-
Vietnam 2021	3,600		(3,600)	-	-
Dinner Dance	-	7,235	(375)	-	6,860
Counselling Service	11,246		(11,246)	-	-
Play Therapy Service	12,500	16,565		-	29,065
Days Out	5,000		(5,000)	-	-
Golf Day	-	2,860	(308)	-	2,552
Family Support Worker		13,896	(7,892)		6,004
Admin Assistant		7,500	(7,500)		-
Bereavement and Wellbeing Training		6,516	(5,102)		1,414
Rent & Storage		5,976	(2,490)		3,486
Wellbeing		3,000	(3,000)		-
Welfare packs		1,000	-		1,000
	42,242	64,548	(51,791)	-	54,999

Clinical Psychologist

Funds received from donors specifically to employ a Clinical Psychologist

3 Peaks 2021

Funds held by Abby's Heroes for this event which had been postponed until 2022.

Vietnam 2021

Funds held by Abby's Heroes for this event which has now been postponed until 2022. Due to the delay in the event, some funds were refunded to donors however replacement attendees will be sourced post year end.

Dinner Dance

Funds held by Abby's Heroes as deposits paid by guests.

Counselling Service

Funds held for provision of a counselling service

Play Therapy Service

Funds held for provision of a Play Therapy Service.

Days Out

Tickets purchased for a visit to the theatre postponed to 2022.

Golf Day

Fund held by Abby's Heroes for event which was postponed due to the death of Her Majesty the Queen.

Family Support Worker

Funds held by Abby's Heroes from donor specifically for a Family Support Worker.

Admin Assistant

Funds held by Abby's Heroes from donor specifically for an Admin Assistant.

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

RESTRICTED FUNDS (continued)

Bereavement and Wellbeing Training

Funds held for the provision of training.

Rent & Storage

Funds received from donors specifically for rent and storage.

Wellbeing

Funds held by Abby's Heroes from donor specifically for Wellbeing.

12 UNRESTRICTED FUNDS

	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
General funds	126,660	388,445	(149,651)	(258,618)	106,835
Total General Funds	126,660	388,445	(149,651)	(258,618)	106,835
Designated Funds:					
Financial Hardship Grants	120,000	-	(140,503)	94,370	73,867
Welfare packs	13,320	-	(7,650)	(750)	4,920
Christmas vouchers	12,000	-	(14,840)	9,490	6,650
End of Treatment Awards	9,600	-	(11,600)	7,900	5,900
Clinical Psychologist	23,990	-	(183)	(23,807)	-
Operational costs	21,726	-	-	125,877	147,603
Taxi service	2,400	-	(1,776)	497	1,121
Snack boxes	1,200	-	-	(1,200)	-
Counselling service	12,000	-	(80)	705	12,625
Picnic and pizzas	14,400	-	-	(14,400)	-
Bereavement and Wellbeing Training	-	-	-	1,200	1,200
Days Out	-	-	-	2,679	2,679
Family Support Worker	-	-	(52)	605	553
Play Therapy Service	-	-	(6,607)	31,392	24,785
Wellbeing	-	-	(14,623)	24,060	9,437
Total Designated Funds	230,636		(197,914)	258,618	291,340

Financial Hardship Grants

Funds designated to fund the Financial Hardship Grants Scheme

Welfare packs

Funds designated for Welfare Packs for newly diagnosed children and Young People on the Children's Cancer Ward and Teenage and Young Adult Ward

Christmas vouchers

Funds designated for Gift Cards for families at Christmas which the charity has supported with a Financial Grant during the year

End of Treatment Awards

Funds designated for End of Treatment Awards

Clinical Psychologist

Funds designated to employ Clinical Psychologist for Siblings

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

UNRESTRICTED FUNDS (continued)

Operational costs

Funds designated for Operational Costs

Taxi Service

Funds held to assist families with the cost of travel to and from hospital

Snack Boxes

To ensure the continued provision of food and snacks to the ward when it is difficult for the families to leave the ward to obtain these items

Counselling Service

Funds designated for the provision of the Counselling Service

Picnic & Pizzas

Weekly delivery of food to parents on the ward.

Bereavement and Wellbeing Training

Funds designated for Bereavement and Wellbeing Training Days for Ward Staff

Days Out

Funds designated to provide trips to the Theatre etc under Days Out Programme

Family Support Worker

Funds designated for employment of Family Support Worker

Play Therapy Service

Funds designated for Play Therapy Service

Wellbeing

Funds designated to provide emergency food, snack boxes and toiletries for Parents on the Children's Cancer Ward

ABBY'S HEROES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds 2022 £
As at 30 November 2022				
Tangible Fixed Assets	2,069	-	-	2,069
Current Assets	108,129	291,340	54,999	454,468
Current Liabilities	(3,364)	-	-	(3,364)
Total Net Assets	106,835	291,340	54,999	453,174
	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds 2021 £
As at 30 November 2021				
Tangible Fixed Assets	946	-	-	946
Current Assets	127,441	230,636	42,242	400,319
Current Liabilities	(1,727)	-	-	(1,727)
Total Net Assets	126,660	230,636	42,242	399,538

14 RELATED PARTY TRANSACTIONS

The trustees received no remuneration during this or the prior period.

During the year no trustees were reimbursed expenses incurred on behalf of the charity (2021: none).

