

REGISTERED CHARITY NUMBER: 1040297

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BERWICK & DISTRICT CANCER SUPPORT GROUP

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

BERWICK & DISTRICT CANCER SUPPORT GROUP

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

	Page
Chair of Trustees and Volunteers Report	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

BERWICK & DISTRICT CANCER SUPPORT GROUP

CHAIR OF TRUSTEES AND VOLUNTEERS REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

Throughout 23/24 The Berwick and District Cancer Support Group has continued to provide its much-needed transport service to the town of Berwick and surrounding areas. It continues to transport all patients with a cancer diagnosis, and registered with a surgery within our catchment area, to any cancer-based appointment. As the constraints of the Covid pandemic have disappeared we have been able to return to a normal service. The cost-of-living crisis has not abated and has hit local residents as much as anywhere, but their generosity has continued, and we are grateful for the financial support they have continued to show us in these difficult times. The need for the cars has not diminished and the average monthly figures for vehicle use were: number of clients: 55, miles: 12,700.

In December 2022 we purchased no 8 Tweed Street in Berwick, a disused former St John's Ambulance Building. Owing to the generosity of local businesses and the tenacity of our volunteers it was refurbished in record time. On the Coronation Bank Holiday Monday we held a very well attended informal opening of the building. The cars left their positions at Asda car park and were driven in convoy to the new building entering to the sound of bagpipes. A formal opening by Her Grace The Duchess of Northumberland took place in September. We are happy to report that her Grace has kindly agreed to become patron of the charity.

The new building has proved its worth in a very short time. It is a safe home for the cars and provides a base for the charity for training, inductions, and meetings. We have begun to host coffee mornings and fundraising events there which are well attended. Plans are in place to develop further services. To facilitate these plans the trustees put in place new structure for the management committee with members having discrete, though not isolated, roles. This, it is hoped, will enable the charity to work more efficiently with more equitable distribution of workloads. However, the committee as a whole is responsible for decisions. The trustees as per the constitution maintaining overall control of the charity's affairs. The ATS building in Church Street will be agreed by members be sold.

To provide better financial and business security for the charity a focus for trustees has been, with the agreement of members, the transition of the charity from unincorporated to a charitable incorporated organisation. This was approved by the Charity Commission in November. The new charity with the same name but a new registration number is now in existence. The unincorporated charity trustees have agreed for the next financial year to transfer the day-to-day management of the charity to the incorporated trustees. In the coming year, and once the Vesting Document has been approved by the Charity Commission, we hope to transfer all of the assets to the incorporated charity. The unincorporated charity will then be closed.

Paul R W Jackson (Chair of Trustees)

BERWICK & DISTRICT CANCER SUPPORT GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040297

Principal address

8 Tweed Street
Berwick upon Tweed
Northumberland
TD15 1NG

Trustees

Paul R W Jackson (Chair)
Kenneth Punton
Ann Short
Rachel Driver

Members of the Management Committee

Chair: Ann Short
Secretary: Nicola Warren
Treasurer: Ian Beresford
Committee: Andrew Smith, Janet Punton, Rowena Ridgewell, Kenneth Punton, Tim Edwards

Independent examiner

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

Bankers

Bank of Scotland, TSB and PayPal

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Berwick & District Cancer Support Group has a constitution adopted on 23rd November 2022 and is a registered Charity No. 1040297.

Recruitment and appointment of new trustees

Trustees are elected at the Annual General Meeting by proposal of the general committee and hold office for a period of three years.

The group is managed by the General Committee consisting of a Chair, Treasurer and Secretary and not more than nine other members appointed or re-appointed annually at the Annual General Meeting. All committee members give their time voluntarily and receive no remuneration or other benefits.

Organisational structure

Strategic decisions are proposed by the trustees and committee and taken to the members at the Annual General Meeting.

BERWICK & DISTRICT CANCER SUPPORT GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Area of Benefit

To summarise our current group activities which are undertaken by voluntary members of our organisation we provide to people within the Berwick, Belford and Wooler GP catchment with a cancer diagnosis the following services:-

Free transport to and from hospitals in Newcastle, Gateshead, North Tyneside, Edinburgh, Borders General, Wansbeck and Berwick. Drivers transport clients from home to hospital, wait on them and return them home.

Group History

The group was started by people who by experience knew how difficult it was to get to main hospitals 70 miles away for cancer treatment. They started the group in the hope it would alleviate the worry and cost of getting to cancer appointments. The group is run on an entirely voluntary basis with members committed to keeping the service free for all those who need it.

Risk management

The trustees have reviewed and identified the major risks facing the charity. Drivers are DBS checked, instructed on their conduct, trained appropriately in patient handling and emergencies. The drivers are made aware of the importance and need for checking and maintenance of the vehicles. This is overseen by a named person in charge of the vehicles and a trained safeguarding officer.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To alleviate physical, mental or financial distress or hardship of persons with cancer, the family and friends of persons with cancer, and persons bereaved through cancer.

To provide education about cancer to persons with cancer, the family and friends of persons with cancer, persons bereaved through cancer and members of the public at large.

FUTURE DEVELOPMENTS

In October 2023 it was decided that the charity become a CIO and on 6 November 2023 a new CIO was set up with the same name and with the same charitable objectives and constitution. The new charity has the registered Charity No. 1205597.

Assets of the unincorporated charity will be transferred once all relevant approvals have been attained.

POLICY ON RESERVES

We hold cash reserves of £688,342. All cash reserves are in unrestricted funds. We aim to hold sufficient reserves to maintain and renew modern and reliable vehicles, together with unforeseen expenditure. We intend to keep additional funds available in these accounts for the development of our new premises, as they may be required at short notice.

Approved by order of the board of trustees on and signed on its behalf by:

.....
P R W Jackson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BERWICK & DISTRICT CANCER SUPPORT GROUP

I report on the accounts for the year ended 31 March 2024, which are set out on pages five to ten.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

M A McLeman
J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

Date:

BERWICK & DISTRICT CANCER SUPPORT GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted fund	Restricted fund	31/3/24 Total funds	31/3/23 Total funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		129,521	6,844	136,365	102,845
Activities for generating funds	2	76,927	-	76,927	93,332
Investment income	3	<u>639</u>	<u>-</u>	<u>639</u>	<u>494</u>
Total incoming resources		207,087	6,844	213,931	196,671
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	36,033	2,255	38,288	21,560
Fundraising trading: cost of goods sold and other costs		687	-	687	-
Charitable activities		<u>80,996</u>	<u>-</u>	<u>80,996</u>	<u>70,713</u>
Total resources expended		117,716	2,255	119,971	92,273
NET INCOMING RESOURCES BEFORE TRANSFERS					
		89,371	4,589	93,960	104,398
Gross transfers between funds	10	<u>(150,000)</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>
Net incoming/(outgoing) resources		(60,629)	4,589	(56,040)	104,398
RECONCILIATION OF FUNDS					
Total funds brought forward		1,158,688	-	1,158,688	1,054,290
TOTAL FUNDS CARRIED FORWARD		<u>1,098,059</u>	<u>4,589</u>	<u>1,102,648</u>	<u>1,158,688</u>

The notes form part of these financial statements

BERWICK & DISTRICT CANCER SUPPORT GROUP

BALANCE SHEET
AT 31 MARCH 2024

		Unrestricted fund	Restricted fund	31/3/24 Total funds	31/3/23 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	6	407,748	4,589	412,337	380,675
CURRENT ASSETS					
Stocks	7	4,300	-	4,300	-
Debtors	8	200	-	200	4,350
Cash at bank and in hand		<u>688,368</u>	<u>-</u>	<u>688,368</u>	<u>777,224</u>
		692,868	-	692,868	781,574
CREDITORS					
Amounts falling due within one year	9	<u>(2,557)</u>	<u>-</u>	<u>(2,557)</u>	<u>(3,561)</u>
NET CURRENT ASSETS		<u>690,311</u>	<u>-</u>	<u>690,311</u>	<u>778,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,098,059</u>	<u>4,589</u>	<u>1,102,648</u>	<u>1,158,688</u>
NET ASSETS		<u><u>1,098,059</u></u>	<u><u>4,589</u></u>	<u><u>1,102,648</u></u>	<u><u>1,158,688</u></u>
FUNDS	10				
Unrestricted funds				1,098,059	1,158,688
Restricted funds				<u>4,589</u>	<u>-</u>
TOTAL FUNDS				<u><u>1,102,648</u></u>	<u><u>1,158,688</u></u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
P R W Jackson -Trustee

The notes form part of these financial statements

BERWICK & DISTRICT CANCER SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure 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.

Tangible fixed assets

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

Computer equipment	- 20% on cost
Motor vehicles	- 25% on reducing balance
Fixtures and furniture	- Straight line over 4 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

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. ACTIVITIES FOR GENERATING FUNDS

	31/3/24	31/3/23
	£	£
Fundraising events	76,385	93,332
Shop income	<u>542</u>	<u>-</u>
	<u>76,927</u>	<u>93,332</u>

3. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Bank interest received	<u>639</u>	<u>494</u>

BERWICK & DISTRICT CANCER SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

4. COSTS OF GENERATING VOLUNTARY INCOME

	31/3/24	31/3/23
	£	£
Fund raising expenses	8,837	8,846
Support costs	<u>29,451</u>	<u>12,714</u>
	<u>38,288</u>	<u>21,560</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year an amount of £45 was reimbursed to one of the trustees for travel to two NHS events, Northern Cancer Voices and NHS Volunteers. (2023 - £nil).

6. TANGIBLE FIXED ASSETS

	Freehold property	Computer equipment	Motor vehicles	Fixtures and furniture	Totals
	£	£	£	£	£
COST					
At 1 April 2023	256,077	2,715	155,171	-	413,963
Additions	223	6,185	60,820	24,400	91,628
Disposals	<u>-</u>	<u>-</u>	<u>(36,995)</u>	<u>-</u>	<u>(36,995)</u>
At 31 March 2024	<u>256,300</u>	<u>8,900</u>	<u>178,996</u>	<u>24,400</u>	<u>468,596</u>
DEPRECIATION					
At 1 April 2023	-	837	32,451	-	33,288
Charge for year	-	1,939	36,169	4,478	42,586
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(19,615)</u>	<u>-</u>	<u>(19,615)</u>
At 31 March 2024	<u>-</u>	<u>2,776</u>	<u>49,005</u>	<u>4,478</u>	<u>56,259</u>
NET BOOK VALUE					
At 31 March 2024	<u>256,300</u>	<u>6,124</u>	<u>129,991</u>	<u>19,922</u>	<u>412,337</u>
At 31 March 2023	<u>256,077</u>	<u>1,878</u>	<u>122,720</u>	<u>-</u>	<u>380,675</u>

7. STOCKS

	31/3/24	31/3/23
	£	£
Stocks	<u>4,300</u>	<u>-</u>

BERWICK & DISTRICT CANCER SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Trade debtors	200	-
Other debtors	<u>-</u>	<u>4,350</u>
	<u>200</u>	<u>4,350</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Other creditors	<u>2,557</u>	<u>3,561</u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfer of funds to CIO £	At 31.3.24 £
Unrestricted funds				
General fund	1,158,688	89,371	(150,000)	1,098,059
Restricted funds				
Heating at Tweed Street	-	4,589	-	4,589
	<u>1,158,688</u>	<u>93,960</u>	<u>(150,000)</u>	<u>1,102,648</u>
TOTAL FUNDS				

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,087	(117,716)	89,371
Restricted funds			
Heating at Tweed Street	6,844	(2,255)	4,589
	<u>213,931</u>	<u>(119,971)</u>	<u>93,960</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted Funds			
General fund	1,054,290	104,398	1,158,688
	<u>1,054,290</u>	<u>104,398</u>	<u>1,158,688</u>
TOTAL FUNDS			

BERWICK & DISTRICT CANCER SUPPORT GROUP
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,671	(92,273)	104,398
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>196,671</u>	<u>(92,273)</u>	<u>104,398</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfer of funds to CIO £	At 31.3.24 £
Unrestricted funds				
General fund	1,054,290	193,769	(150,000)	1,098,059
Restricted funds				
Heating at Tweed Street	<u> -</u>	<u>4,589</u>	<u> -</u>	<u>4,589</u>
TOTAL FUNDS	<u>1,054,290</u>	<u>198,358</u>	<u>(150,000)</u>	<u>1,102,648</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,758	(209,989)	193,769
Restricted funds			
Heating at Tweed Street	<u>6,844</u>	<u>(2,255)</u>	<u>4,589</u>
TOTAL FUNDS	<u>410,602</u>	<u>(212,244)</u>	<u>198,358</u>

Transfers between funds

The transfer of £150,000 was capital sum transferred to the new Charitable Incorporated Organisation (CIO). This is a new charity but bears the same name and has substantially all of the same charitable objectives and constitution of the existing charity. All assets will eventually be transferred to the CIO.

11. POST BALANCE SHEET EVENTS

In April 2024 the majority of the charity's activities were transferred to the new CIO which bears the same name, the affairs of the unincorporated charity were wound down during the months up to August 2024. All assets of this charity will be transferred to the new charitable incorporated organisation once all relevant permissions have been granted.

BERWICK & DISTRICT CANCER SUPPORT GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	31/3/24 £	31/3/23 £
INCOMING RESOURCES		
Voluntary income		
Gifts	-	30,000
Donations	63,203	65,472
Gift aid	-	394
Legacies	64,099	3,979
Grants	6,843	3,000
Donated services and facilities	<u>2,220</u>	<u>-</u>
	136,365	102,845
Activities for generating funds		
Fundraising events	76,385	93,332
Shop income	<u>542</u>	<u>-</u>
	76,927	93,332
Investment income		
Bank interest received	<u>639</u>	<u>494</u>
Total incoming resources	213,931	196,671
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fund raising expenses	8,837	8,846
Fundraising trading: cost of goods sold and other costs		
Purchases	4,987	-
Closing stock	<u>(4,300)</u>	<u>-</u>
	687	-
Charitable activities		
Motor running costs	41,999	38,925
Driver travel expenses	648	-
Motor vehicle depreciation	36,169	25,759
Loss on sale of tangible fixed assets	<u>2,180</u>	<u>6,029</u>
	80,996	70,713
Support costs		
Management		
Insurance	413	371
Premises running costs	3,197	455
Telephone	288	235
Postage and stationery	1,036	752
Carried forward	4,934	1,813

This page does not form part of the statutory financial statements

BERWICK & DISTRICT CANCER SUPPORT GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	31/3/24 £	31/3/23 £
Management		
Brought forward	4,934	1,813
Advertising	1,819	-
Sundry expenses	1,686	3,306
Property repairs	9,470	891
Office equipment repairs	2,777	-
Accountancy fees	2,000	2,220
Legal & Professional Fees	330	4,080
Bank charges	-	30
Depreciation of tangible and heritage assets	<u>6,416</u>	<u>352</u>
	29,432	12,692
Finance		
Paypal fees	<u>19</u>	<u>22</u>
Total resources expended	119,971	92,273
	<u> </u>	<u> </u>
Net income	<u><u>93,960</u></u>	<u><u>104,398</u></u>

This page does not form part of the statutory financial statements