

PEMBROKESHIRE CANCER SUPPORT GROUP

England & Wales · Charity number 1049763

Details

Other names PEMBROKESHIRE CANCER SUPPORT

Status Registered

Legal form Other

Registered 1995-10-10

Register [View on the Charity Commission register](#)

Contact

Address Pembroke Cancer Support
91 Queen Street
Pembroke Dock
Pembrokeshire
SA72 6JE

Phone 01646683078

Email pembrokeshirecancersupport@btinternet.com

Website www.pembrokeshirecancersupport.org.uk

Activities

Objects: 1) 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 2) 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

Activities: Providing support and information for those who have or have had Cancer, together with their carers and family.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE PEMBROKESHIRE
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£33,953	£48,174	-	-
2024-03-31	£42,752	£44,639	-	-
2023-03-31	£58,075	£39,389	-	-
2022-03-31	£41,096	£36,726	-	-
2021-03-31	£51,336	£36,074	-	-

Trustees

Name	Role	Appointed
DERRYN MARY BEVAN	Chair	2020-10-05
GWYNETH HATHWAY		
IAN JONES		2015-07-13
Janet Rees		2025-03-23
STEPHEN CHARLES ELLIOTT		2015-06-17

PEMBROKESHIRE CANCER SUPPORT GROUP

England & Wales - Charity number 1049763

Accounts

Charity registration number: 1049763

Pembrokeshire Cancer Support Group

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Pembrokeshire Cancer Support Group

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Pembrokeshire Cancer Support Group

Reference and Administrative Details

Trustees	Gwyneth Hathway (Chairman) Ian Jones (Treasurer) Stephen Elliott Derryn Bevan (Secretary) Janet Rees (co-opted)
Charity Registration Number	1049763
Principal Office	91 Queen Street Pembroke Dock Pembrokeshire SA72 6JE
Independent Examiner	LHP First Floor Agriculture House Winch Lane Haverfordwest Pembrokeshire SA61 1RW
Solicitors	Eaton, Evans & Morris 12 High Street Haverfordwest Pembrokeshire SA61 2DB
Bankers	Lloyds Bank Plc 35 Dimond Street Pembroke Dock Pembrokeshire SA72 6BX

Pembrokeshire Cancer Support Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The objectives of the charity are based on its constitution:

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.

Public benefit

The General Committee has met every 2 months during the 24-25 financial year. We intend again in 2025/26 to review our liaison with other Cancer Support organisations operating in Pembrokeshire to see if we can improve our co-operation and we will continue to meet the needs of those who have or have had cancer together with their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The minimum sum to be held as a financial reserve continues to be £25,000

Principal funding sources

Acknowledgement to Fund Providers

Whilst details of funding appear in the Financial Statements, we acknowledge the support of Tesco Pembroke Dock for their donations during the year. Also, many individual small, but equally important, donations made by the two local Town Councils in Pembroke & Pembroke Dock, as well as other local voluntary organisations who wish to financially support our work. Also, donations made by individuals and local businesses.

During the year we organised the following activities to raise funds for the Group:

- The weekly Bonus Ball and regular Raffles in the Centre, together with a special raffle at Christmas.
- Coffee Mornings are held every 3 months throughout the year.
- Applications to Grant Making Trusts, Local Companies etc

Profit from the Charity shop continues to make a substantial contribution to our funds.

We also received donations by personal gifts, together with Collection box donations from the following organisations: Bees Knees Pembroke, Jeevan's Minimarket, Pembroke Dock and the Pembroke Dock Bowling Club.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Investment policy and objectives

The Trustees have reviewed the risk and return of investments and have selected a low risk bank account for investments and recognise that this results in low investment returns.

Structure, governance and management

Organisational structure

Development & Support of Outreach Locations -

Withybush Hospital – We no longer have a physical presence once a week at the Hospital, but we do make visits to Ward 10 and the CDU from time to time. Our leaflets are distributed throughout the Hospital, and these are also issued in packs given out by Macmillan Cancer Support at the Hospital. We have also distributed our leaflets to local Doctors surgeries and Hospitals in Pembrokeshire.

Support at Pembroke Dock Support Centre -

Monday mornings – Armchair Yoga is held and led by Mrs Irina Smith.

Wednesday mornings – A “Card Making Group” is held and led by Mrs Derryn Bevan.

Thursdays – A Relaxation Class “Surviving Stress” is led by Mrs Heather Owen.

Friday - The last Friday we sometimes have an End of Month meeting when time is spent in support and enjoying various artistic and leisure activities. We have speakers or demonstrations e.g. Jewellery Making, Angel Card Reading, Crystal Healing, Alternative Therapies, Card Making etc.

In addition, the Support Centre provides a contact point Monday to Fridays for those who wish to visit or telephone for advice, support, or information. Outside of our opening hours a telephone answer-phone system is in operation. We have an extensive range of information and contacts.

Support Centre -

The Centre is the base for our Pembroke / Pembroke Dock Group and the Administration of our Charity.

The Charity Shop -

The shop continues to be the main source of income for our organisation.

Grateful thanks due to:

The shop volunteers who give of their time week in and week out.

The public at large who donate Clothing, Bric a Brac etc on a regular basis.

Thanks also to companies who have donated items to sell in the shop.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Major risks and management of those risks

Fire Risk Assessment

We have a Fire Alarm system fitted and this is safety checked by staff on a Monthly basis. The system is also safety checked by Ocon Fire & Security twice a year. The Fire Extinguishers and Fire Safety Blanket are checked annually by Ocon Fire & Security.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Employee involvement

Group Representation

Lyn Neville is also the main fundraiser for the Charity and previously represented Elly's Ward 10 Flag Appeal raising funds for the new Ward 10 (in his own time).

Group Staff

Lyn Neville is the Charity Coordinator / Fundraiser, and he provides a support role to all staff and deals with the administration and business duties in conjunction with the Secretary and Treasurer. Lyn works four days per week.

Mrs Marian Cooney-Dance is the Support Worker / Holistic Therapist. Marian works four days per week (this was reduced to three days from 1st January).

Heather Owen holds a weekly Relaxation Class "Surviving Stress" at the Support Centre on Thursday from 10.30am.

Heather is contracted and works on a Self-Employed basis to provide services.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 14 July 2025 and signed on its behalf by:

.....
Gwyneth Hathway (Chairman)
Trustee

Pembrokeshire Cancer Support Group

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 July 2025 and signed on its behalf by:

.....
Gwyneth Hathway (Chairman)
Trustee

Pembrokeshire Cancer Support Group

Independent Examiner's Report to the trustees of Pembrokeshire Cancer Support Group

I report to the trustees on my examination of the accounts of Pembrokeshire Cancer Support Group for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Pembrokeshire Cancer Support Group'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 Act.

Independent examiner's statement

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 Pembrokeshire Cancer Support Group 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 accounting 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.


.....
Mrs J Collins

First Floor
Agriculture House
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1RW

23 June 2025

Pembrokeshire Cancer Support Group

Statement of Financial Activities for the Year Ended 31 March 2025

Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	5,245	-	5,245	11,936
Charitable activities	27,589	-	27,589	29,812
Investment income	1,119	-	1,119	1,005
	<u>33,953</u>	<u>-</u>	<u>33,953</u>	<u>42,753</u>
Expenditure on:				
Charitable activities	(48,174)	-	(48,174)	(44,638)
Total Expenditure	<u>(48,174)</u>	<u>-</u>	<u>(48,174)</u>	<u>(44,638)</u>
Net movement in funds	(14,221)	-	(14,221)	(1,885)
Reconciliation of funds				
Total funds brought forward	<u>334,574</u>	<u>13,250</u>	<u>347,824</u>	<u>349,709</u>
Total funds carried forward	<u>320,353</u>	<u>13,250</u>	<u>333,603</u>	<u>347,824</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note .

The notes on pages 11 to 16 form an integral part of these financial statements.

Pembrokeshire Cancer Support Group
(Registration number: 1049763)
Statement of Financial Position as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	232,924	233,649
Current assets			
Debtors	9	913	896
Cash at bank and in hand	10	<u>100,690</u>	<u>114,119</u>
		101,603	115,015
Creditors: Amounts falling due within one year	11	<u>(924)</u>	<u>(840)</u>
Net current assets		<u>100,679</u>	<u>114,175</u>
Net assets		<u>333,603</u>	<u>347,824</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		13,250	13,250
Unrestricted income funds			
Unrestricted funds		<u>320,353</u>	<u>334,574</u>
Total funds		<u>333,603</u>	<u>347,824</u>

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on 14 July 2025 and signed on their behalf by:

.....
Gwyneth Hathway (Chairman)
Trustee

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Pembrokeshire Cancer Support Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 of the 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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	20% reducing balance
Fixtures & fittings	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	5,245	5,245
Total for 2025	5,245	5,245
Total for 2024	11,936	11,936

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,119	1,119
Total for 2025	1,119	1,119
Total for 2024	1,005	1,005

4 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	1,058	1,196

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	35,420	31,107
Pension costs	892	943
	36,312	32,050

No employee received emoluments of more than £60,000 during the year

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	228,692	14,188	242,880
Additions	-	334	334
At 31 March 2025	228,692	14,522	243,214
Depreciation			
At 1 April 2024	-	9,232	9,232
Charge for the year	-	1,058	1,058
At 31 March 2025	-	10,290	10,290
Net book value			
At 31 March 2025	228,692	4,232	232,924
At 31 March 2024	228,692	4,956	233,648

9 Debtors

	2025 £	2024 £
Prepayments	913	896

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	149	112
Cash at bank	<u>100,541</u>	<u>114,007</u>
	<u>100,690</u>	<u>114,119</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>924</u>	<u>840</u>

Pembrokeshire Cancer Support Group

Statement of Financial Activities by fund for the Year Ended 31 March 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	5,245	11,936
Charitable activities	27,589	29,812
Investment income	1,119	1,005
Total income	<u>33,953</u>	<u>42,753</u>
Expenditure on:		
Charitable activities	<u>(48,174)</u>	<u>(44,638)</u>
Total expenditure	<u>(48,174)</u>	<u>(44,638)</u>
Net expenditure	<u>(14,221)</u>	<u>(1,885)</u>
Net movement in funds	(14,221)	(1,885)
Reconciliation of funds		
Total funds brought forward	<u>334,574</u>	<u>336,459</u>
Total funds carried forward	<u><u>320,353</u></u>	<u><u>334,574</u></u>

This page does not form part of the statutory financial statements.

Pembrokeshire Cancer Support Group

**Statement of Financial Activities by fund for the Year Ended 31 March 2025
(continued)**

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	<u>13,250</u>	<u>13,250</u>
Total funds carried forward	<u>13,250</u>	<u>13,250</u>

Pembrokeshire Cancer Support Group

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	5,245	11,936
Charitable activities (analysed below)	27,589	29,812
Investment income (analysed below)	1,119	1,005
Total income	<u>33,953</u>	<u>42,753</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(48,174)</u>	<u>(44,638)</u>
Total expenditure	<u>(48,174)</u>	<u>(44,638)</u>
Net expenditure	<u>(14,221)</u>	<u>(1,885)</u>
Net movement in funds	(14,221)	(1,885)
Reconciliation of funds		
Total funds brought forward	<u>347,824</u>	<u>349,709</u>
Total funds carried forward	<u>333,603</u>	<u>347,824</u>

Pembrokeshire Cancer Support Group

**Detailed Statement of Financial Activities for the Year Ended 31 March 2025
(continued)**

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	5,245	11,936
	<u>5,245</u>	<u>11,936</u>
<i>Charitable activities</i>		
Other income	27,589	29,812
	<u>27,589</u>	<u>29,812</u>
<i>Investment income</i>		
Deposit account interest	1,119	1,005
	<u>1,119</u>	<u>1,005</u>
<i>Charitable activities</i>		
Direct costs	(5,162)	(5,115)
Wages and salaries	(35,420)	(31,107)
Staff pensions	(892)	(943)
Travelling	(268)	(313)
Licences & Insurance	(1,200)	(1,842)
Office expenses	(689)	(149)
PAVS affiliation fee	-	(30)
Sundry expenses	(654)	(711)
Accountancy fees	(924)	(840)
Depreciation of fixtures and fittings	(483)	(592)
Depreciation of office equipment	(575)	(604)
Rent and rates	(133)	(214)
Telephone and fax	(803)	(750)
Printing, postage and stationery	(968)	(1,421)
Cleaning	(3)	(7)
	<u>(48,174)</u>	<u>(44,638)</u>

PEMBROKESHIRE CANCER SUPPORT GROUP

England & Wales - Charity number 1049763

Accounts

Charity registration number: 1049763

Pembrokeshire Cancer Support Group

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Pembrokeshire Cancer Support Group

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Reference and Administrative Details

Trustees	Gwyneth Hathway (Chairman) Ian Jones (Treasurer) Stephen Elliott Derryn Bevan (Secretary)
Charity Registration Number	1049763
Principal Office	91 Queen Street Pembroke Dock Pembrokeshire SA72 6JE
Independent Examiner	LHP First Floor Agriculture House Winch Lane Haverfordwest Pembrokeshire SA61 1RW
Solicitors	Eaton, Evans & Morris 12 High Street Haverfordwest Pembrokeshire SA61 2DB
Bankers	Lloyds TSB Bank Plc 35 Dimond Street Pembroke Dock Pembrokeshire SA72 6BX

Pembrokeshire Cancer Support Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The objectives of the charity are based on its constitution:

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.

Public benefit

The General Committee has met every 2 months during the 23-24 financial year. We intend in 2024/25 to review our liaison with other Cancer Support organisations operating in Pembrokeshire to see if we can improve our co-operation and we will continue to meet the needs of those who have or have had cancer together with their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

During the year we organised the following activities to raise funds for the Group:

The weekly Bonus Ball and regular Raffles in the Centre, together with a special raffle at Christmas.

Applications to Grant Making Trusts, Local Companies etc

Profit from the Charity shop continues to make a substantial contribution to our funds.

We also received donations by personal gifts, together with Collection box donations from the following organisations: Cross Saws Inn Pembroke, Bees Knees Pembroke, Greenways Garden Centre, Avante Card, Jeevan's Minimarket, Pembroke Dock and the Pembroke Dock Bowling Club.

Policy on reserves

The minimum sum to be held as a financial reserve continues to be £25,000

Principal funding sources

Acknowledgement to Fund Providers

Whilst details of funding appear in the Financial Statements, we acknowledge the support of Valero Energy Limited & Tesco Pembroke Dock for their donations during the year. Also, many individual small, but equally important, donations made by the two local Town Councils in Pembroke & Pembroke Dock, as well as other local voluntary organisations who wish to financially support our work. Also, donations made by individuals and local businesses.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Investment policy and objectives

The Trustees have reviewed the risk and return of investments and have selected a low risk bank account for investments and recognise that this results in low investment returns.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Structure, governance and management

Organisational Structure

Development & Support of Outreach Locations

Withybush Hospital - We no longer have a physical presence once a week at the Hospital, but we do make visits to Ward 10 and the CDU from time to time. Our leaflets are distributed throughout the Hospital, and these are also issued in packs given out by Macmillan Cancer Support at the Hospital. We have also distributed our leaflets to local Doctors surgeries in Pembrokeshire.

Support at Pembroke Dock Support Centre

Wednesday mornings - a "Craft / Card Making Group" is held and led by Mrs Derryn Bevan.

Thursdays - a relaxation class "Surviving Stress" which is led by Mrs Heather Owen.

Friday - The last Friday we sometimes have an End of Month meeting when time is spent in support and enjoying various artistic and leisure activities. We have speakers or demonstrations e.g. Jewellery Making, Angel Card Reading, Crystal Healing, Alternative Therapies, Card Making etc.

On 3rd July 2023 the Charity employed a new Support Worker / Holistic Therapist, Mrs Marian Cooney-Dance. She makes regular contact with our membership and will make home visits to members where this is considered appropriate.

In addition, the Support Centre provides a contact point Monday to Fridays for those who wish to visit or telephone for advice, support or information. Outside of our opening hours a telephone answer-phone system is in operation. We have an extensive range of information and contacts.

Support Centre -

The Centre is the base for our Pembroke Dock Group and the Administration of our Charity.

The Charity Shop -

The shop continues to be the main source of income for our organisation.

Grateful thanks due to:

The shop volunteers who give of their time week in and week out.

The public at large who donate Clothing, Bric a Brac etc on a regular basis.

Thanks also to companies who have donated items to sell in the shop.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Major risks and management of those risks

Fire Risk Assessment

We have a Fire Alarm system fitted and this is safety checked by staff on a monthly basis. The system is also safety checked by Ocon Fire & Security twice a year. The Fire Extinguishers and Fire Safety Blanket are also checked annually by Ocon Fire & Security.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Employee involvement

Group Representation

Lyn Neville was a member of the Ward 10 Project Group, Withybush Hospital. He is also the main fundraiser for the Charity and previously represented Elly's Ward 10 Flag Appeal raising funds for the new Ward 10 (in his own time).

Group Staff

Lyn Neville is the Charity Coordinator / Fundraiser, and he provides a support role to all staff and deals with the administration and business duties in conjunction with the Secretary and Treasurer. Lyn works four days per week.

Mrs Marian Cooney-Dance is the Support Worker / Holistic Therapist. Marian works four days per week.

Heather Owen holds weekly Relaxation "Surviving Stress" classes at the Support Centre on Thursday from 10.30am.

Heather is contracted and works on a Self-Employed basis to provide services.

Pembrokeshire Cancer Support Group

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Gwyneth Hathway (Chairman)
Trustee

Pembrokeshire Cancer Support Group

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Gwyneth Hathway (Chairman)
Trustee

Pembrokeshire Cancer Support Group

Independent Examiner's Report to the trustees of Pembrokeshire Cancer Support Group

I report to the trustees on my examination of the accounts of Pembrokeshire Cancer Support Group for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Pembrokeshire Cancer Support Group'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 Act.

Independent examiner's statement

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 Pembrokeshire Cancer Support Group 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 accounting 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.

.....
Mrs J Collins

First Floor
Agriculture House
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1RW

Date:.....

Pembrokeshire Cancer Support Group

Statement of Financial Activities for the Year Ended 31 March 2024

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	11,936	-	11,936	22,076
Charitable activities	29,812	-	29,812	35,834
Investment income	1,005	-	1,005	166
	<u>42,753</u>	<u>-</u>	<u>42,753</u>	<u>58,076</u>
Expenditure on:				
Charitable activities	(44,638)	-	(44,638)	(39,390)
Total Expenditure	<u>(44,638)</u>	<u>-</u>	<u>(44,638)</u>	<u>(39,390)</u>
Net movement in funds	(1,885)	-	(1,885)	18,686
Reconciliation of funds				
Total funds brought forward	<u>336,459</u>	<u>13,250</u>	<u>349,709</u>	<u>331,023</u>
Total funds carried forward	<u><u>334,574</u></u>	<u><u>13,250</u></u>	<u><u>347,824</u></u>	<u><u>349,709</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note .

Pembrokeshire Cancer Support Group

(Registration number: 1049763)

Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	233,649	234,143
Current assets			
Debtors	9	896	1,543
Cash at bank and in hand	10	<u>114,119</u>	<u>114,785</u>
		115,015	116,328
Creditors: Amounts falling due within one year	11	<u>(840)</u>	<u>(762)</u>
Net current assets		<u>114,175</u>	<u>115,566</u>
Net assets		<u><u>347,824</u></u>	<u><u>349,709</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		13,250	13,250
Unrestricted income funds			
Unrestricted funds		<u>334,574</u>	<u>336,459</u>
Total funds		<u><u>347,824</u></u>	<u><u>349,709</u></u>

The financial statements on pages 10 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Gwyneth Hathway (Chairman)
Trustee

The notes on pages 12 to 17 form an integral part of these financial statements.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Pembrokeshire Cancer Support Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 of the 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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	20% reducing balance
Fixtures & fittings	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	11,936	11,936
Total for 2024	11,936	11,936
Total for 2023	22,076	22,076

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,005	1,005
Total for 2024	1,005	1,005
Total for 2023	166	166

4 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,196	1,359

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	31,107	24,064
Pension costs	943	722
	32,050	24,786

No employee received emoluments of more than £60,000 during the year

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	228,692	13,486	242,178
Additions	-	702	702
At 31 March 2024	228,692	14,188	242,880
Depreciation			
At 1 April 2023	-	8,035	8,035
Charge for the year	-	1,196	1,196
At 31 March 2024	-	9,231	9,231
Net book value			
At 31 March 2024	228,692	4,957	233,649
At 31 March 2023	228,692	5,451	234,143

9 Debtors

	2024 £	2023 £
Prepayments	896	1,543

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	112	138
Cash at bank	<u>114,007</u>	<u>114,647</u>
	<u>114,119</u>	<u>114,785</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>840</u>	<u>762</u>

Pembrokeshire Cancer Support Group

Statement of Financial Activities by fund for the Year Ended 31 March 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	11,936	22,076
Charitable activities	29,812	35,834
Investment income	1,005	166
Total income	<u>42,753</u>	<u>58,076</u>
Expenditure on:		
Charitable activities	<u>(44,638)</u>	<u>(39,390)</u>
Total expenditure	<u>(44,638)</u>	<u>(39,390)</u>
Net (expenditure)/income	<u>(1,885)</u>	<u>18,686</u>
Net movement in funds	(1,885)	18,686
Reconciliation of funds		
Total funds brought forward	<u>336,459</u>	<u>317,773</u>
Total funds carried forward	<u><u>334,574</u></u>	<u><u>336,459</u></u>

Pembrokeshire Cancer Support Group

Statement of Financial Activities by fund for the Year Ended 31 March 2024 (continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	<u>13,250</u>	<u>13,250</u>
Total funds carried forward	<u>13,250</u>	<u>13,250</u>

Pembrokeshire Cancer Support Group

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	11,936	22,076
Charitable activities (analysed below)	29,812	35,834
Investment income (analysed below)	1,005	166
Total income	<u>42,753</u>	<u>58,076</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(44,638)</u>	<u>(39,390)</u>
Total expenditure	<u>(44,638)</u>	<u>(39,390)</u>
Net (expenditure)/income	<u>(1,885)</u>	<u>18,686</u>
Net movement in funds	(1,885)	18,686
Reconciliation of funds		
Total funds brought forward	<u>349,709</u>	<u>331,023</u>
Total funds carried forward	<u><u>347,824</u></u>	<u><u>349,709</u></u>

Pembrokeshire Cancer Support Group

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	11,936	22,076
	11,936	22,076
	11,936	22,076
<i>Charitable activities</i>		
Other income	29,812	35,834
	29,812	35,834
	29,812	35,834
<i>Investment income</i>		
Deposit account interest	1,005	166
	1,005	166
	1,005	166
<i>Charitable activities</i>		
Direct costs	(5,115)	(6,448)
Wages and salaries	(31,107)	(24,064)
Staff pensions	(943)	(722)
Travelling	(313)	(76)
Licences & Insurance	(1,842)	(1,996)
Office expenses	(149)	(712)
PAVS affiliation fee	(30)	(30)
Sundry expenses	(711)	(195)
Accountancy fees	(840)	(762)
Depreciation of fixtures and fittings	(592)	(605)
Depreciation of office equipment	(604)	(754)
Rent and rates	(214)	(179)
Telephone and fax	(750)	(1,215)
Printing, postage and stationery	(1,421)	(1,632)
Cleaning	(7)	-
	(44,638)	(39,390)
	(44,638)	(39,390)

This page does not form part of the statutory financial statements.

PEMBROKESHIRE CANCER SUPPORT GROUP

England & Wales - Charity number 1049763

Accounts

PEMBROKESHIRE CANCER SUPPORT GROUP

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST MARCH 2022**

REGISTERED CHARITY No. - 1049763

**LHP ACCOUNTANTS
FIRST FLOOR
AGRICULTURE HOUSE
WINCH LANE
HAVERFORDWEST
SA61 1RW**

PEMBROKESHIRE CANCER SUPPORT GROUP

Business Information

Business address

91 Queen Street
Pembroke Dock
Pembrokeshire
SA72 6JE

Accountants

LHP Accountants
First Floor
Agriculture House
Winch Lane
Haverfordwest
SA61 1RW

PEMBROKESHIRE CANCER SUPPORT GROUP

Accountants' Report **For the year ended 31st March 2022**

In accordance with instructions given to us, we have prepared the enclosed accounts, from your accounting records and from information and explanations provided.

.....
LHP Accountants
First Floor
Agriculture House
Winch Lane
Haverfordwest
SA61 1RW

PEMBROKESHIRE CANCER SUPPORT GROUP

STATEMENTS OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Resources Arising					
Statutory grants & contract to further the charity's objects		2,721		2,721	36,965
Donations, legacies & similar incoming resources		15,167		15,167	7,285
Other activity to further the charity's objects		22,549		22,549	6,724
Activities for generating funds		654		654	347
Investment income & interest		6		6	14
		<u>41,096</u>	<u>-</u>	<u>41,096</u>	<u>51,336</u>
Resources Expended					
Direct charitable expenditure		1,860		1,860	660
Cost fo generating funds		13,182		13,182	18,947
Activities in furtherance of the charity's objects		3,017		3,017	2,298
Support costs		2,629		2,629	1,994
Management & administration of the charity		16,038		16,038	12,175
		<u>36,726</u>	<u>-</u>	<u>36,726</u>	<u>36,074</u>
Net Incoming Resources		4,370	-	4,370	15,262
Fund balances brought forward		313,403	13,250	326,653	298,140
Fund balances carried forward		<u>317,773</u>	<u>13,250</u>	<u>331,023</u>	<u>313,401</u>

PEMBROKESHIRE CANCER SUPPORT GROUP

BALANCE SHEET

AS AT 31ST MARCH 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets			232,943		227,423
CURRENT ASSETS					
Prepayments		1,481		1,461	
Cash at bank and in hand		97,290		98,428	
Debtors		-		-	
		<u>98,771</u>		<u>99,888</u>	
CURRENT LIABILITIES					
Creditors		<u>-</u>	690	<u>(660)</u>	
NET CURRENT ASSETS			98,081		99,228
TOTAL ASSETS LESS CURRENT ASSETS			<u>331,023</u>		<u>326,652</u>
CAPITAL & RESERVES					
Unrestricted Funds			317,773		313,402
Restricted Funds			<u>13,250</u>		<u>13,250</u>
			<u>331,023</u>		<u>326,652</u>

Approved by the Trustees on:

Signed on their behalf:

.....

PEMBROKESHIRE CANCER SUPPORT GROUP

NOTES ON FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

DIRECT CHARITABLE EXPENDITURE

Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Consultancy & therapy	1,860		1,860	660

SUPPORT COSTS

Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Cleaning	26		26	15
Rates & water rates	157		157	251
Printing & stationery	1,594		1,594	1,022
Telephone	852		852	705
Advertising	-		-	-
	2,629	-	2,629	1,994

MANAGEMENT & ADMINISTRATION

Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Licences & Insurances	1,955		1,955	1,251
Co-ordinators salary	11,536		11,536	9,529
Training & administration costs	370		370	70
Travelling	38		38	29
Accountancy	690		690	790
Sundry expenses & donations	386		386	104
Depreciation	1,062		1,062	403
Professional fees				210
	16,038	-	16,038	12,384

OPERATING PROFIT

	2021 £	2020 £
This is stated after charging:-		
Depreciation of own assets	1,062	403
Auditors	690	790

STAFF COSTS

	2021 £	2020 £
Wages	<u>24,678</u>	<u>28,427</u>

No employee received emoluments of more than £50,000.

The average number of employees during the year was:

Full Time	-
Part Time	2
	<u>2</u>

TANGIBLE FIXED ASSETS

	Buildings £	Fixtures & Fittings £	Equipment £	Total £
Net Book value at 1 April 2020	225,812	1,015	597	227,425
Additions	2,880	3,700	-	6,580
Depreciation charge for year		(943)	(119)	1,062
				-
Net Book value at 31 March 2021	<u>228,692</u>	<u>3,772</u>	<u>478</u>	<u>232,943</u>

DEBTORS

	2021 £	2020 £
Trade Debtors	-	400

CREDITORS

	2021 £	2020 £
Accountancy	345	260
Independent Examination	345	240
	<u>690</u>	<u>500</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Tangible Fixed Assets	219,693	13,250	232,943	227,826
Current Assets	98,771		98,771	84,064
Current Liabilities	(690)		(690)	(500)
	<u>317,773</u>	<u>13,250</u>	<u>331,023</u>	<u>311,390</u>

RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Closing Funds	<u>317,773</u>	<u>13,250</u>	<u>331,023</u>	<u>311,390</u>

PEMBROKESHIRE CANCER SUPPORT GROUP
INCOME & EXPENDITURE ACCOUNT
For the year ended 31st March 2022

	2022		2021	
Income	£	£	£	£
Donations & collections	15,076		7,271	
Covid Grants	2,721		36,965	
Raffle proceeds & catering	539		332	
Bank interest received	6		14	
Fund raising events	114		15	
Shop sales	21,463		6,257	
Sundry Sales	91		14	
Sale of waste	1,086		467	
		41,096		51,336
Expenditure				
Direct Charitable Expenditure				
Consultancy & therapy	1,860		660	
Cost of generating funds				
Support staff wages	13,141		18,898	
Catering	40		49	
Wrapping, bags etc	-		-	
Activities in furtherance of the charity's objects				
Light & heat	841		637	
Repairs & renewals	802		1,258	
Maintenance of premises	1,375		403	
Support Costs				
Cleaning	26		15	
Rates & water rates	157		251	
Printing & stationery	1,594		1,022	
Telephone	852		705	
Management & Administration				
Licences & insurances	1,955		1,251	
Co-ordinators salary	11,536		9,529	
Training & administration expenses	370		70	
Travelling	38		29	
Accountancy	690		790	
Sundry expenses & donations	386		104	
Depreciation	1,062		403	
Professional fees	-		-	
		(36,726)		(36,074)
 Net profit / (loss) for the year	4,370		15,262	

PEMBROKESHIRE CANCER SUPPORT GROUP

England & Wales - Charity number 1049763

Accounts

Charity registration number: 1049763

Pembrokeshire Cancer Support Group

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Pembrokeshire Cancer Support Group

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Pembrokeshire Cancer Support Group

Reference and Administrative Details

Trustees	Gwyneth Hathway Ian Jones Stephen Elliott David Kenlay Gillian Gilbert Mrs Katie Bowley Mrs Derryn Bevan
Principal Office	91 Queen Street Pembroke Dock Pembrokeshire SA72 6JE
Charity Registration Number	1049763
Solicitors	Eaton, Evans & Morris 12 High Street Haverfordwest Pembrokeshire SA61 2DB
Bankers	Lloyds TSB Bank Plc 35 Dimond Street Pembroke Dock Pembrokeshire SA72 6BX
Independent Examiner	LHP First Floor Agriculture House Winch Lane Haverfordwest Pembrokeshire SA61 1RW

Pembrokeshire Cancer Support Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objectives of the charity are based in its constitution:

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.

Impact of Coronavirus -

The Charity Shop and the Cancer Support Centre were closed to members of the public on Friday 20th March 2020. The last day of trading for the Charity Shop was Thursday 19th March 2020. The staff were furloughed from the 1st April 2020. It was our aim to maintain contact with our shop staff, charity members and service users during the periods of closure, which we did to the best of our ability. The staff came into the Support Centre to keep in contact and to follow up on telephone messages left and post received. We are unclear at this time what impact Covid 19 will have on the long-term future of the Charity,

Public benefit

The General Committee has not met face to face during the 20-21 financial year due to Covid 19 regulations and restrictions. The bi-monthly meetings have been done via telephone calls, emails etc and managed the business of the Charity with the support of our staff. As will be seen from the narrative below the year has been greatly affected by Covid 19 restrictions and we look forward to the future with the knowledge that we continue to meet the needs of those who have or have had cancer together with their families and carers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

During the year we organised the following activities to raise funds for the Group:

The weekly Bonus Ball and regular raffles in the Centre, together with a special raffle at Christmas.

Applications to grant making trusts, local companies etc.

Profit from the Charity shop continues to make a substantial contribution to our funds.

We also received donations by personal gifts, together with collection box donations from the following organisations: Cross Saws Inn Pembroke, Bees Knees Pembroke, Greenways Garden Centre, Avante Card, The Swan Inn, The Red Roses, Jeevan's Minimarket Pembroke Dock, White Hart Inn Pembroke Dock and a Hospital collection box.

Policy on reserves

The minimum sum to be held as a financial reserve continues to be £25,000

Pembrokeshire Cancer Support Group

Trustees' Report

Principal funding sources

Acknowledgement to Fund Providers

Whilst details of funding appear in the Financial Statements we acknowledge the support of Tesco Pembroke Dock, Pembrokeshire County Council Business Restrictions Grants, HMRC Furlough Scheme payments for staff for substantial donations during the year.

Investment policy and objectives

The Trustees have reviewed the risk and return of investments and have selected a low risk bank account for investments and recognise that this results in low investment returns.

Pembrokeshire Cancer Support Group

Trustees' Report

Structure, governance and management

Organisational Structure

Development & Support of Outreach Locations -

The usual outreach as noted below has not been possible during 2020/21 due to Covid regulations, restrictions and shielding. We have kept in contact with members and volunteers by telephone and email.

Withybush Hospital - We have a position opposite the shop in the main corridor. Our weekly presence, on a Thursday, continues to provide an excellent information service and a first point of contact for many who are now receiving regular support. We also visit patients on Ward 10 and CDU and other Wards as required. We carry information with us and keep our leaflets around the Hospital.

Outreach Meetings - A combination of surgery and group meetings has continued to be provided in Crymych, Fishguard, Narberth, Solva and Tenby Cottage Hospital.

St Davids Peninsular - Due its rural nature support in this area continues to be home visits whilst maintaining regular contact with the staff in the Solva Surgery.

Support at Pembroke Dock Support Centre -

The usual Support Centre activities as noted below have only been possible for a short period during 2020/21 due to Covid regulations, restrictions and shielding. We have kept in contact with members by telephone and email.

Monday morning - A "Craft / Card making group" is held

Tuesday morning - Mrs Katie Bowley leads a Relaxation session.

Wednesday mornings - Support Centre is closed.

Thursdays - A Relaxation Class "Surviving Stress" which is led by Heather Owen.

Friday - The last Friday of the month is the End of Month meeting when time is spent in support and enjoying various artistic and leisure activities. We have regular speakers or demonstrations e.g. Jewellery Making, Angel Card Reading, Crystal Healing, Alternative Therapies, Card Making etc.

Therapy Service - Up to six sessions of Reflexology are offered on Mondays and Tuesdays. This service is provided by Mrs Hetta Galdo, who is a fully qualified practitioner.

In addition, the Support Centre provides a contact point Monday to Fridays (closed Wednesdays) for those who wish to visit or telephone for advice, support or information. Outside of our opening hours a telephone answer-phone system is in operation. We have an extensive range of information and contacts.

Pembrokeshire Cancer Support Group

Trustees' Report

Support Centre -

The Centre is the base for our Pembroke Dock Group and the Administration of our Charity.

The Charity Shop -

The shop continues to be the main source of income for our organisation.

Grateful thanks due to:

The shop volunteers who give of their time week in and week out.

The public at large who donate Clothing, Bric a Brac etc on a regular basis.

Thanks also to companies who have donated items to sell in the shop.

Major risks and management of those risks

Fire Risk Assessment

We have a Fire Alarm system fitted and this is safety checked by staff on a Monthly basis. The system is also safety checked by Interserve Fire Services twice a year. The Fire Extinguishers and Fire Safety Blanket are checked annually by Fire Safety Direct Ltd.

Pembrokeshire Cancer Support Group

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Pembrokeshire Cancer Support Group

Trustees' Report

Employee involvement

The staff below - Lyn, Barbara and Derryn were furloughed for long period of the 2020/21 year and worked at the Support Centre where able and kept in contact with members, volunteers and other staff when at home.

Lyn Neville is the Charity Coordinator / Fundraiser he provides a support role to all staff and handles the administration and business duties in conjunction with the Secretary and Treasurer.

Barbara Miller is the Senior Support Worker and covers the outreach work which includes group meetings, local surgeries and home visits. This is in addition to her duties in the Support Centre on Fridays. During this 12 month period all of Barbara's duties have been carried out at home or in the Support Centre.

Derryn Bevan, Support Worker (usually works Monday, Tuesday and Thursday) was responsible for coordination of all activities at the Support Centre; these include group and one to one support, the reflexology service and the general standards and cleanliness of the property. These duties were taken on by Barbara and Lyn as Derryn retired in September 2020. In October, Derryn also became a Trustee of the Charity.

Hetta Galdo - Reflexologist - carries out all Reflexology Therapies at the Support Centre on Monday and Tuesday each week. Usually 6 treatments are carried out, three on each day. Hetta also carries out Outreach Reflexology Treatments as required. This has been undertaken in Tenby, Narberth and Fishguard. Due to close contact Hetta has been unable to carry out these duties during 2020/21.

Heather Owen holds weekly Relaxation classes at the Support Centre on Thursdays from 10.30am. Heather held groups during the year when we were able to due to Covid restrictions.

Katie Bowley holds a Relaxation class at the Support Centre every Tuesday morning from 10.30am. Katie held groups during the year when we were able to open due to Covid restrictions.

Hetta, Heather and Katies are contracted and work on a Self Employed basis to provide services.

Lyn Neville was a member of the Ward 10 Project Group. He is also the main fundraiser for the Charity and also represents Elly's Ward 10 Flag Appeal (in his own time). The Ward 10 project of the full refurbishment of Ward 10 (Cancer and Palliative Care Ward) was completed in April 2020.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Gwyneth Hathway
Trustee

Pembrokeshire Cancer Support Group

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Gwyneth Hathway
Trustee

Pembrokeshire Cancer Support Group

Independent Examiner's Report to the trustees of Pembrokeshire Cancer Support Group

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

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

I report in respect of my examination of the Pembrokeshire Cancer Support Group'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 Act.

Independent examiner's statement

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 Pembrokeshire Cancer Support Group 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 accounting 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.

.....
Mr M J Williams

First Floor
Agriculture House
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1RW

Date:.....

Pembrokeshire Cancer Support Group

Statement of Financial Activities for the Year Ended 31 March 2021

Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	44,236	-	44,236	11,126
Charitable activities	7,100	-	7,100	36,518
Total Income	<u>51,336</u>	<u>-</u>	<u>51,336</u>	<u>47,644</u>
Expenditure on:				
Charitable activities	(36,074)	-	(36,074)	(46,700)
Total Expenditure	<u>(36,074)</u>	<u>-</u>	<u>(36,074)</u>	<u>(46,700)</u>
Net movement in funds	15,262	-	15,262	944
Reconciliation of funds				
Total funds brought forward	<u>298,140</u>	<u>13,250</u>	<u>311,390</u>	<u>310,446</u>
Total funds carried forward	<u><u>313,402</u></u>	<u><u>13,250</u></u>	<u><u>326,652</u></u>	<u><u>311,390</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note .

Pembrokeshire Cancer Support Group

(Registration number: 1049763) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	227,423	227,826
Current assets			
Debtors	8	1,461	772
Cash at bank and in hand	9	98,428	83,292
		<u>99,889</u>	<u>84,064</u>
Creditors: Amounts falling due within one year	10	<u>(660)</u>	<u>(500)</u>
Net current assets		<u>99,229</u>	<u>83,564</u>
Net assets		<u>326,652</u>	<u>311,390</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		13,250	13,250
Unrestricted income funds			
Unrestricted funds		<u>313,402</u>	<u>298,140</u>
Total funds		<u>326,652</u>	<u>311,390</u>

The financial statements on pages 10 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Gwyneth Hathway
Trustee

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Pembrokeshire Cancer Support Group meets the definition of a 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 of the 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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	20% reducing balance
Fixtures & fittings	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	7,271	7,271
Grants, including capital grants;		
Government grants	<u>36,965</u>	<u>36,965</u>
Total for 2021	<u><u>44,236</u></u>	<u><u>44,236</u></u>
Total for 2020	<u><u>11,126</u></u>	<u><u>11,126</u></u>

3 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u><u>403</u></u>	<u><u>504</u></u>

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>28,427</u>	<u>30,806</u>

No employee received emoluments of more than £60,000 during the year

Pembrokeshire Cancer Support Group

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	<u>225,812</u>	<u>2,014</u>	<u>227,826</u>
At 31 March 2021	<u>225,812</u>	<u>2,014</u>	<u>227,826</u>
Depreciation			
Charge for the year	<u>-</u>	<u>403</u>	<u>403</u>
At 31 March 2021	<u>-</u>	<u>403</u>	<u>403</u>
Net book value			
At 31 March 2021	<u>225,812</u>	<u>1,611</u>	<u>227,423</u>
At 31 March 2020	<u>225,812</u>	<u>2,014</u>	<u>227,826</u>

8 Debtors

	2021 £	2020 £
Prepayments	<u>1,461</u>	<u>772</u>

9 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	158	143
Cash at bank	<u>98,270</u>	<u>83,149</u>
	<u>98,428</u>	<u>83,292</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>660</u>	<u>500</u>

Pembrokeshire Cancer Support Group

Statement of Financial Activities by fund for the Year Ended 31 March 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	44,236	11,126
Charitable activities	<u>7,100</u>	<u>36,518</u>
Total income	<u>51,336</u>	<u>47,644</u>
Expenditure on:		
Charitable activities	<u>(36,074)</u>	<u>(46,700)</u>
Total expenditure	<u>(36,074)</u>	<u>(46,700)</u>
Net income	<u>15,262</u>	<u>944</u>
Net movement in funds	15,262	944
Reconciliation of funds		
Total funds brought forward	<u>298,140</u>	<u>297,196</u>
Total funds carried forward	<u><u>313,402</u></u>	<u><u>298,140</u></u>

Pembrokeshire Cancer Support Group

Statement of Financial Activities by fund for the Year Ended 31 March 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	<u>13,250</u>	<u>13,250</u>
Total funds carried forward	<u><u>13,250</u></u>	<u><u>13,250</u></u>

Pembrokeshire Cancer Support Group

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	44,236	11,126
Charitable activities (analysed below)	<u>7,100</u>	<u>36,518</u>
Total income	<u>51,336</u>	<u>47,644</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(36,074)</u>	<u>(46,700)</u>
Total expenditure	<u>(36,074)</u>	<u>(46,700)</u>
Net income	<u>15,262</u>	<u>944</u>
Net movement in funds	15,262	944
Reconciliation of funds		
Total funds brought forward	<u>311,390</u>	<u>310,446</u>
Total funds carried forward	<u><u>326,652</u></u>	<u><u>311,390</u></u>

Pembrokeshire Cancer Support Group

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	7,271	11,126
Covid Grants	36,965	-
	<u>44,236</u>	<u>11,126</u>
<i>Charitable activities</i>		
Other income	7,100	36,518
	<u>7,100</u>	<u>36,518</u>
<i>Charitable activities</i>		
Direct costs	(3,007)	(7,879)
Wages and salaries	(28,427)	(30,806)
Travelling	(29)	(1,182)
Licences & Insurance	(1,251)	(1,536)
Office expenses	(70)	(172)
Sundry expenses	(104)	(318)
Accountancy fees	(790)	(500)
Consultancy fees	-	(257)
Depreciation of fixtures and fittings	(254)	(317)
Depreciation of office equipment	(149)	(187)
Rent and rates	(251)	(380)
Telephone and fax	(705)	(1,138)
Printing, postage and stationery	(1,022)	(2,009)
Cleaning	(15)	(19)
	<u>(36,074)</u>	<u>(46,700)</u>