

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOR
SHOOTING STAR CANCER SUPPORT

CHARITY NO. : 1079693

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2023**

Trustees	Mr David Parry (Chairman)	Mr Jonathan Pye
	Mr M.K.H. Crumplin	Mr Mark Common
	Mr R Alun Morgan	Mr Edwin Mark Williams
	Miss Moira Jones	Mrs Pam Wedley
	Mrs Yvonne Lush	Mrs Zarina Kagan
	Dr Jenny Duguid	Mrs Karen Sinclair
Principal Office	Trust HQ	
	Betsi Cadwaladr ULHB - East	
	PO Box 18	
	Wrexham	
	LL13 7ZH	
Examiners	M.D. Coxey and Company Limited	
	Chartered Accountants & Registered Auditors	
	25 Grosvenor Road	
	Wrexham	
	LL11 1BT	
Bankers	HSBC Bank plc	Shawbrook Bank Limited
	17-19 Regent Street	Lutea House
	Wrexham	Warley Hill Business Park
	LL11 1RY	The Drive
		Great Warley
	Redwood Bank	Brentwood
	The Nexus Building	Essex
	Broadway	CM1 3BE
	Letchworth Garden City	
	Hertfordshire	Cambridge and Counties Bank
	SG6 3TA	Charnwood Court
		5B New Walk
	Virgin Money	Leicester
	Jubilee House	LE1 6TE
	Gosforth	
	Newcastle upon Tyne	The Melton Building Society
	NE3 4PL	Mutual House
		Leicester Road
	United Trust	Melton Mowbray
	80 Haymarket	Leicestershire
	London	LE13 0DB
	SW1Y 4TE	
	Hampshire Trust Bank	The Cambridge Building Society
	Savings	PO Box 232
	PO Box 74003	51 Newmarket Road
	London	Cambridge
	EC2P 2QR	CB5 8FF
	Monmouthshire Building Society	
	Monmouthshire House	
	John Frost Square	
	Newport	
	South Wales	
	NP20 1PX	
Solicitors	DTM Legal	
	Archway House	
	Station Road	
	Chester	
	CH1 3DR	

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

The trustees present their report along with the financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 8-10 and comply with the charity's trust deed and applicable law.

Constitution and objects

Shooting Star Cancer Support (formally known as Wrexham Maelor Hospital's Shooting Star Appeal) is constituted under a trust deed dated 18th January 2000 and is a registered charity number 1079693. Following a decision by the trustees to change the name of the charity to "Shooting Star Cancer Support", a supplemental deed was executed to give effect to this on 18th September 2019."

The objects of the charity are the relief of sickness by the provision and equipping of an integrated specialist cancer treatment facility, including a specific area dedicated to services for women at Wrexham Maelor Hospital.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by a resolution of the trustees passed at a special meeting. The trustees are legally responsible for the overall management and control of the charity. They hold at least three ordinary meetings in each year.

Recruitment & Training of Trustees

Any trustee is invited to nominate a potential new trustee that is personally known to and recommended by them.

The nominated person must be a permitted person as defined by the Charities Act and of relevant skill or knowledge to the benefit of Shooting Star Cancer Support. Trustees are personally responsible for maintaining their skills and knowledge to a reasonably current standard.

On appointment, a newly elected trustee must as a minimum, read and accept the Constitution of Shooting Star Cancer Support and read, understand and accept the duties and responsibilities of a trustee as outlined in the Charity Commission's booklets CC3 - The Essential Trustee: What You Need to Know and CC3(a) - Responsibilities of Charity Trustees.

Review of Activities and Future Developments

During 2022/23, items purchased by the charity included a Thoracoscopy equipment, an Intraoral Optical Scanner chair and equipment used by the prehabilitation unit to assist patients in their preparation for major surgery.

Also purchased this year were the LED panels for Specialist Palliative Care.

The trustees further decided to concentrate on the purchase of items of equipment in order to pursue more properly the charitable objects.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

Public Benefit

All Charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011.

The trustees have referred to the charity commission's guidance on public benefit when reviewing 2022/23 activities and making plans for future periods and believe they have complied with their duty to have due regard to this guidance. In particular, the trustees have considered how all the charity's activities contribute to the charitable objectives set out above. All the charity's activities focus on providing a comfortable and reassuring environment for its users.

Investment Policy

There are no restrictions on the charity's powers to invest. The investment strategy is set by the trustees and they consider the most appropriate policy for investing the funds. The trustees are primarily concerned with placing the funds raised in short-term low risk investments.

Reserves Policy

The trustees hold a level of reserves due to the surplus of funds raised over the cost of building and equipping the centre. The trustees are looking to apply these reserves over the next few years to purchase new or replacement equipment as the appropriate need arises, and part fund an extension to the unit. The Health Board's decision continues to be awaited.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Financial Review

The net assets of the Charity at the 31st March 2023 were £647,085 (2022: £660,984), which represents a decrease of £13,899 on the prior year. Total income for the year was £70,983 (2022: £68,182), which includes legacies totalling £12,500 (2022: £5,300). Expenditure for the year totalled £84,882 (2022: £101,684).

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

Statement of Trustees Responsibilities

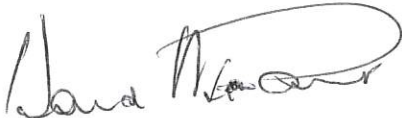
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure of the charity for the period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the charity;
- 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:-



Mr D Parry (Chairman)

Date: 08.01.2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHOOTING STAR CANCER SUPPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Independent examiner's report to the trustees of Shooting Star Cancer Support

I report to the trustees on my examination of the accounts of Shooting Star Cancer Support for the year ended 31st March 2023 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trustees accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Joanne Evans
FCCA ACA
M.D. Coxey and Co. Limited
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 08.01.2024

Statement of Financial Activities for the year ended 31 March 2023
(Incorporating and Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted Income funds £	Total Funds 31.3.23 £
Incoming resources from generated funds:				
Donations and legacies	3	64,126	-	64,126
Investments	5	6,857	-	6,857
Other Incoming resources	6	-	-	-
Total incoming resources		70,983	-	70,983
Expenditure on:				
Charitable activities	7	84,882	-	84,882
Total expenditure		84,882	-	84,882
Net income / (expenditure)		- 13,899	-	- 13,899
Net movement in funds		- 13,899	-	- 13,899
Reconciliation of Funds				
Total Funds brought forward	15	660,984	-	660,984
Total Funds carried forward		647,085	-	647,085

Statement of Financial Activities for the year ended 31 March 2022
(Incorporating and Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted Income funds £	Total Funds 31.3.22 £
Incoming resources from generated funds:				
Donations and legacies	3	59,523	-	59,523
Investments	5	4,268	-	4,268
Other incoming resources	6	4,391	-	4,391
Total incoming resources		68,182	-	68,182
Expenditure on:				
Charitable activities	7	101,684	-	101,684
Total expenditure		101,684	-	101,684
Net income / (expenditure)		- 33,502	-	- 33,502
Net movement in funds		- 33,502	-	- 33,502
Reconciliation of Funds				
Total Funds brought forward	15	694,486	-	694,486
Total Funds carried forward		660,984	-	660,984

Balance Sheet as at 31 March 2023

	Note	Unrestricted funds £	Restricted Income funds £	Total 31 March 2023 £	Total 31 March 2022 £
Current assets:					
Debtors	12	4,061	-	4,061	3,109
Cash and cash equivalents	13	644,708	-	644,708	659,382
Total current assets		648,769	-	648,769	662,491
Liabilities:					
Creditors: Amounts falling due within one year	14	(1,684)	-	(1,684)	(1,507)
Total net assets / (liabilities)		647,085	-	647,085	660,984
The funds of the charity:					
Restricted income funds	15	-	-	-	-
Unrestricted income funds	15	647,085	-	647,085	660,984
Total funds		647,085	-	647,085	660,984

The financial statements were approved by the board of trustees on and were signed on its behalf by:-



Mr Edwin Mark Williams (Treasurer)

Note on the accounts

1 Accounting Policies

(a) Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity's presentational currency is pounds sterling.

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

The charity is an unincorporated body registered with the Charity Commission for England and Wales. Its principal address can be found on page 1.

(b) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(c) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

Note on the accounts

1 Accounting Policies - continued

(d) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(e) Recognition of expenditure and associated liabilities as a result of grants

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the funds held on trust, primarily relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The Trustees have control over the amount and timing of grant payments and consequently where approval has been given by the trustees and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

(f) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include staff costs, costs of administration, internal and external audit costs. Support costs have been apportioned to charitable activities. The analysis of support costs is shown in note 8.

(g) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 6.

Note on the accounts

1 Accounting Policies - continued

(h) Fund accounting

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

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

(i) Financial Instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

- Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

- Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in notice interest bearing savings accounts.

- Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than a year are shown as long term creditors.

2. Related party transactions

The Shooting Star Cancer Support have made grants to the Betsi Cadwaladr University LHB for equipment to be used in the specialist cancer treatment facility. The cost of the project for the year was £77,927. (2022 £94,083).

3. Income from donations and legacies

	Unrestricted funds £	Restricted Income funds £	Total 31.3.23 £	Total 31.3.22 £
Donations	47,985	-	47,985	49,139
Legacies	12,500	-	12,500	5,300
Gift Aid	3,641	-	3,641	5,084
	<u>64,126</u>	<u>-</u>	<u>64,126</u>	<u>59,523</u>

4. Role of volunteers

Like all charities, the Charity is reliant on volunteers for our smooth running. A number of volunteers actively support the Charity from time to time.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

5. Gross investment income

	Unrestricted funds £	Restricted Income funds £	Total 31.3.23 £	Total 31.3.22 £
Short term investments, deposits & cash on deposit	6,857	-	6,857	4,268
	<u>6,857</u>	<u>-</u>	<u>6,857</u>	<u>4,268</u>

6. Other Incoming resources

	Unrestricted funds £	Restricted Income funds £	Total 31.3.23 £	Total 31.3.22 £
HSBC Auto Transfer Refund	-	-	-	2,380
HSBC Auto Transfer Refund Interest	-	-	-	1,911
HSBC Compensation	-	-	-	100
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,391</u>

7. Analysis of charitable activity

	Grant funded activity £	Support costs £	Total 31.3.23 £	Total 31.3.22 £
Grants for NHS Capital expenditure	77,927	5,912	83,839	100,544
Patient education and welfare	-	1,043	1,043	1,140
	<u>77,927</u>	<u>6,955</u>	<u>84,882</u>	<u>101,684</u>

8. Analysis of grants

The charity does not make grants to individuals. All grants are made to the Betsi Cadwaladr University Health Board to provide for the care of NHS patients in furtherance of our charitable aims. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity, is disclosed in note 7.

9. Allocation of support costs

Support and overhead costs are allocated to charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

	Charitable activities £	Total 31.3.23 £	Total 31.3.22 £
Governance			
Independent examination	1,650	1,650	1,440
Ind exam - prior year under accrued	60	60	-
Finance and administration	4,000	4,000	4,000
Total governance	5,710	5,710	5,440
Other costs	1,245	1,245	2,161
	6,955	6,955	7,601

	Unrestricted funds £	Restricted Income funds £	Total Funds 31.3.23 £	Total Funds 31.3.22 £
Charitable activities	6,955	0	6,955	7,601
	6,955	0	6,955	7,601

10. Trustees' remuneration, benefits and expenses

The charity makes an honorarium payment of £2,500 per annum to the treasurer Mr E M Williams for costs incurred in connection with the financial activities of the charity. No other payments have been made to the trustees for the year (2022: £2,500).

11. Independent examination / Auditors remuneration

The Independent examiner's remuneration of £1,650 (2022: £1,440) respectively related solely to the examination of the statutory annual report and accounts.

12. Analysis of current debtors

	Total 31 March 2023 £	Total 31 March 2022 £
Debtors under 1 year		
Debtors	649	1,561
Accrued income	3,412	1,548
	4,061	3,109

13. Analysis of cash and cash equivalents

	Total 31 March 2023 £	Total 31 March 2022 £
Cash in hand	136,164	107,663
Notice deposits (less than 3 months)	167,450	290,931
Notice deposits (more than 3 months)	341,094	260,788
	644,708	659,382

The notice deposits are sums held on interest bearing deposit with the following banks:

- United Trust Bank: 100 day notice account and 40 day notice account
- Redwood Bank: 95 day notice account
- Melton Building Society: 90 day notice account
- Shawbrook Bank: 100 days notice
- Monmouthshire Building Society- 90 days notice
- Hampshire Trust Bank: 1 year bond - Maturity 5th December 2023
- Cambridge & Counties: 1 year bond - Maturity 3rd January 2024

The funds that are held within notice accounts are classified as cash and cash equivalents.

No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK.

14. Analysis of liabilities

	Total 31 March 2023 £	Total 31 March 2022 £
Creditors under 1 year		
Creditors	34	7
Accruals	1,650	1,500
Total creditors	1,684	1,507

15. Analysis of funds

	Balance 1 April 2022 £	Income £	Expenditure £	Balance 31 March 2023 £
Unrestricted Funds				
General Funds	660,984	70,983	(84,882)	647,085
	660,984	70,983	(84,882)	647,085