ROWAN TREE CANCER CARE

England & Wales · Charity number 1096075

Details

Other names	CANCER SUPPORT (CYNON VALLEY) RHONDDA CYNON TAFF, CANCER SUPPORT CYNON VALLEY
Status	Registered
Legal form	Charitable company
Company number	04538022
Registered	2003-02-20
Register	View on the Charity Commission register

Contact

Address	Rowen Tree 58-60 Commercial Street Mountain Ash CF45 3PW
Phone	01443479369
Email	admin@rowantreecancercare.co.uk
Website	www.rowantreecancercare.co.uk

Activities

Objects: THE RELIEF OF CANCER SUFFERERS AND THEIR CARERS IN THE CYNON VALLEY AND ITS NEIGHBOURHOOD IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF COMMUNITY TRANSPORT, TREATMENTS, THERAPIES, RESPITE AND SUCH OTHER SERVICES WHICH FURTHER THE CHARITABLE OBJECT

Activities: The charity provides emotional & practical support to families living in the borough where lives have been affected by career, by the provision of free transport, complimentary therapies & counselling & respite for families affected by cancer.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Other Defined Groups

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Geography

- **Area of benefit:** CYNON VALLEY AND ITS NEIGHBOURHOOD
- Rhondda Cynon Taff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£303,054	£302,822	-	-
2024-09-30	£356,359	£387,201	-	-
2023-09-30	£269,000	£349,000	-	-
2022-09-30	£332,221	£358,681	-	-
2021-09-30	£332,221	£358,681	-	-
2020-09-30	£283,656	£250,615	-	-

Trustees

Name	Role	Appointed
KAREN ROURKE		
NEIL ANTHONY CHARLES DASH		

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ROWAN TREE CANCER CARE

England & Wales - Charity number 1096075

Accounts

COOPER Healey
Accountants

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2024

Registered Charity No. 1096075
Company No. 4538022

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2024

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Rowan Tree Cancer Care

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the audited financial statements for the year ended 30 September 2024. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Rowan Tree Cancer Care
Charity Registration:	1096075
Company Registration:	4538022
Registered Office:	58/60 Commercial Street Mountain Ash CF45 3PW
Charity Manager: Company Secretary:	R Dash NAC Dash
Bank:	Unity Bank Nine Brindley place Birmingham B1 2HB
Independent Examiners:	Cooper Healey Audit Services Ltd Rabart House Pant Industrial Estate Merthyr Tydfil CF48 2SR

The following people were directors and officers of the charity on the date of approval of the report:

DIRECTORS/ TRUSTEES	ROLE	ELECTED BY	DATE ELECTED	DATE RESIGNED
NAC Dash	Treasurer/Director/ Secretary		2002	
K Rourke	Director		2002	
R Dash	CEO		2002	
B J Codd	Committee		2002	2024
J A Williams MBE JP	Committee		2002	
Wayne Griffiths	Committee		2013	2020
Anthony Griffiths	Committee		2017	2021
Helen Jones	Committee		2023	
Diane Hawkins	Committee		2023	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rowan Tree Cancer Care is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to ten pounds. At 30 September 2024 the company had 7 members. Rowan Tree Cancer Care is governed by its Memorandum and Articles of Association.

Rowan Tree Cancer Care was incorporated as a Company Limited by Guarantee on 18 September, 2002. The charity commenced operations in 2002.

Recruitment, Appointment of Trustees

Trustees, who are also Directors of the Company, are elected from the local community and must either reside or work in Rhondda Cynon Taff and surrounding area. The Trustee Board oversees the election process for Board appointments. A separate process, agreed by the Trustee Board, is followed for the election of the Chair. The Reference and Administrative Details above identifies the constituencies that elected each of the current trustees. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Rowan Tree Cancer Care through the provision of training courses and mentoring by established trustees.

Organisational Structure

Rowan Tree Cancer Care is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Rowan Tree Cancer Care and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Related Parties

The charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major risks

Rowan Tree Cancer Care has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Rowan Tree Cancer Care is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.
Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects

The charity's main objective is to offer emotional and practical support to cancer sufferers and their carers living in the Borough of Rhondda Cynon Taff and surrounding area.

Aims, Objectives, Strategies and Activities for the Year

Rowan Tree Cancer Care aims to provide emotional and practical support to families living in Rhondda Cynon Taff and surrounding area by the provision of: -

1. Free transport for any cancer-related, hospital appointment
2. Counselling for anyone whose life is affected by cancer
3. Complimentary therapies to help relieve stress and promote the feeling of wellbeing.
4. Therapy through Art
5. Creative workshop
6. Respite accommodation for carers/families travelling to Velindre
7. Wig Fitting

Supporting information was provided for inclusion in the application and plans made for implementing the additional service in the event of the application being successful.

The principal activity of Rowan Tree Cancer Care remained the provision of emotional and practical support for families living in Rhondda Cynon Taff whose lives are touched by cancer. This is provided through the main office in Mountain Ash.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in providing information to the public, driving clients to cancer treatments, supporting the social enterprises and administering the charity.
During the period of this report **1st October 23 to year ended 30 September 2024**
The volunteer hours have been estimated as 18,750 volunteer hours at national minimum wage of £10.42 for anyone over the age of 23 years.
It estimated the value of this help is £195,375
The figure has been calculated by the volunteer driving hours provided by the volunteer drivers, charity shop volunteers signing in sheets, lottery volunteers and monthly volunteer committee members meetings.

The volunteer hours have decreased drastically from the previous period years report 1st October 2022 to 30th September 2023 of 78,000 volunteer hours.
The charity did not recover after Covid as so many volunteers left following Government Guidelines. The charity is now slowly recruiting with support from our CVC.
This has had a huge impact on the charity as additional paid staff were contracted to cover the volunteer hours previously supported by shop and centre volunteers.

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Families are being referred daily into the services provided by the charity.

Fundraising Activities

Total income for the year was £356,359 an increase of £87,182 on 2022/2023.

Investment Activities

The charity holds a capital investment which is a retail premises situated at 70 Oxford Street, Mountain Ash CF45 3HB. This was refurbished during 2014. This has a current market valuation of £105,000. The main Cancer centre purchased and refurbished during 2010 at 58-60 Commercial Street, Mountain Ash, CF45 3PW has a current market value of £650,000.

The charity also purchased the old Barclays Bank building next door to the main Cancer centre during 2016 for £50,889.

During 2021- 2023 the building has been refurbished to a high standard providing respite for carers, a dedicated children's counselling room. Due to demand additional rooms for cancer support and complementary therapies. The Charity is currently in the process of having the building revalued.

Factors Affecting the Achievement of Objectives

In order to strengthen the effectiveness of its services, the charity has continued to develop partnerships with other agencies and businesses. The Department of Works and Pensions provides training for the charities staff to offer advice and arrange home visits.

Marie Curie - providing training for staff and volunteers in bereavement support to families.

Interlink - providing training and support and volunteer recruitment.

Moondance Foundation - ongoing financial support and business expertise.

CRT Together – signposting clients to RTCC.

Rowan Tree Cancer Care works in partnership through referrals with many organisations in the Private, Statutory and Voluntary Sector. Cwm Taff Morgannwg University Health Board contributes a percentage of funding for the charity to provide cancer support services throughout the geographical area of Rhondda Cynon Taff.

5. FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £356,359 (2022/2023 £269,177). Of this £152,945 (2022/2023 £107,958) related to project restricted activities.

A loss of £30,841 was made in the year (2022/2023 a loss of £79,335). At 30 September 2024 total reserves were £346,901 of which £8,002 represented restricted funds, (2023: £377,742 and £7,762) as all restricted funds with respect to the purchase of the building Barclays Bank were moved to unrestricted funds.

Reserves Policy

Previously, Rowan Tree Cancer Care was required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

Principle Funding Sources

The Directors extend their gratitude to the Moondance Foundation, Cancer Care Society, Cwm Taf Morgannwg University Health Board and to all kind donations and fundraising in the community.

Funds in Deficit

No funds were in deficit at the balance sheet date.

Investment Policy

As required in its Memorandum paragraph 4.15, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

6. FUTURE PLANS

RTCC is becoming one of the largest local charities in Rhondda Cynon Taff with all services in great demand. The charity receives referrals daily for families to access the free support services.
The charity wants to recruit more volunteers to meet the demand for the services and have fundraising in the Rhondda Valley. The charity will continue to support students from local colleges to work on various projects within the charity. Also, to work in partnership with local agencies by training people to obtain retail skills to help them back into work.
During the period of this report, It has been a challenging time for RTCC with less donations to the shops as well as cash donations as families cannot afford to give.
The current financial climate has had a huge financial impact on the charity.
The geographical area the charity covers has high deprivation and low income levels and low employment.
Rowan Tree Cancer Care is aiming towards a sustainable future with new and innovative ways of working to meet the demand with the ever changing financial climate.

7. DIRECTORS'RESPONSIBILITIES

Company Law and Charity Law require the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Rowan Tree Cancer Care and of the surplus or deficit for that period. In preparing those financial statements, the Directors are required to: -

(a) select suitable accounting policies and then apply them consistently,
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
(d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Rowan Tree Cancer Care and to enable them to ensure that the financial statements comply with the Companies Act, 2006.

The Directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.



.....NAC Dash Secretary 16th June 2025

Independent Examiners Report to the Directors of Rowan Tree Cancer Care

I report on the accounts of Rowan Tree Cancer Care for the year ended 30th September 2024 which are set out on pages 11 to 20.

Respective responsibilities of directors and examiner.

The directors of Rowan Tree Cancer Care are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of The Charities Act 2011 ("the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out on the statement below.

Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Audit Services Ltd 16th June 2025

Rowan Tree Cancer Care
Statement of financial activities for the year ended 30/09/2024
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Development Fund	Total funds 2024	Total fund 202
		£	£	£	£	
Income and Endowments from	1b					
Income from donations and legacies	2a	39,742			39,742	111,567
Income from other trading activities	2b	97,379	-		97,379	45,601
Income from investments	2c	-			-	
Income from charitable activities	3	66,293	152,945		219,238	112,009
					-	
Total income and endowments		203,414	152,945	-	356,359	269,177
Expenditure on						
Expenditure on Raising funds	5					
Expenditure on Charitable activities	5	234,495	152,705		387,201	348,511
Total Expenditure	5	234,495	152,705	-	387,201	348,511
Net income/(expenditure)	6	(31,081)	240	-	(30,841)	(79,335
Transfers between funds		-	-	-	-	
Net movement in funds for the year		(31,081)	240	-	(30,841)	(79,335
Balances brought forward 2023	12	369,980	7,762	-	377,742	457,077
Balances carried forward 2024	12	338,899	8,002	-	346,901	377,742

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Rowan Tree Cancer Care

Balance Sheet as at 30 September 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2023	2022
				£	£
Fixed Assets					
Tangible Fixed Assets	8	703,428		703,428	703,398
Current Assets					
Debtors	9	7,404	8,002	15,406	14,051
Short term deposits					
Cash at bank and in hand		83,862		83,862	143,489
		91,266	8,002	99,268	157,540
Creditors - amounts falling due within one year	10	455,795		455,795	483,197
Net Current Assets		(364,529)	8,002	(356,527)	(325,657)
Net assets		338,899	8,002	346,901	377,742
Represented by:					
Funds of the Charity					
Unrestricted funds					
Accumulated fund		338,899	8,002	346,901	377,742
Designated funds		-		-	-
Restricted Funds	13	-		-	-
		338,899	8,002	346,901	377,742

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities:
• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
• The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 16th June 2025 and signed on their behalf by: -

NAC Dash
Director & Treasurer

Notes to the financial statements for the year ended 30 September 2024

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support are not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Notes to the financial statements for the year ended 30 September 2024

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Fixed assets are included at cost.
Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows: -

Fixtures, fittings and equipment	-	25% reducing balance
Motor Vehicles	-	25% straight line
Property Improvements	-	5% straight line

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

2 Income and endowments

	Unrestricted	Restricted	2024 Total	2023
	£	£	£	£
a Donations & legacies				
Income from shops	81,604		81,604	92,192
Income from Café	15,776		15,776	19,374
	97,379	-	97,379	111,566
b Income from other trading activities				
Lottery	8,427		8,427	15,386
Fundraising events / Donations	31,314	-	31,314	30,215
	39,742	-	39,742	- 45,601
c Income from investments				
Bank Interest received	-	-	-	-

3 Income from Charitable Activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Grants	66,533	152,705	219,238	112,009
	66,533	152,705	219,238	112,009

4 Other Income

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Profit on disposal of fixed assets	-	-	-	-

5 Total expenditure on

	Direct Charitable activities £	Grants to third parties £	Support Activities £	2024 Total £	2023 Total £
Drivers Expenses	33,222		-	33,222	33,983
Therapists & counsellors	11,996			11,996	10,918
Training Courses	124			124	259
Client trips	-		-	-	-
Total	45,342	-	-	45,342	45,160
Costs of generating funds					
Governance costs		-	341,859	341,859	303,352
Resources Expended	45,342	-	341,859	387,201	348,511

Natural classification of resources expended

	2024 Total £	2023 Total £
Café Expenses	11,984	17,097
Staff Costs	240,209	198,007
Communications	5,106	2,690
Premises	34,160	35,898
Stationery, printing and postage	3,593	4,449
Repairs	10,631	14,657
Advertising & information	80	-
Motor & Travel	5,606	2,822
Professional fees	7,524	4,413
Depreciation	20,804	19,852
Sundries	1,121	2,124
Bank Charges & Interest	1,039	1,342
Activities		
Bank building costs		
	341,859	303,352

6 Net income/(expenditure)

	2024	202
	£	£
This is stated after charging:		
Depreciation	20,804	19,852
Amortisation	-	-
Auditors' remuneration		
Audit services	2,235	2,000
Consultancy work		

7 Information regarding Directors and Employees

	2024	2023
	£	£
Wages and salaries	224,341	189,994
Pension costs	15,868	3,560
	240209	193554

The average number of employees, analysed by function was:

	2024	2023
Charitable purposes	14	9
Fundraising & publicity		
Management and administration of charity	4	4
	18	13

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

Fixed assets

	Shop	Cancer Centre	Vehicles	Property Improve	Office Equipment	Fixtures & Fittings	Total
			£	£	£	£	£
Cost							
At 01/10/23	93022	237,360	8,394	410,304	6,780	18,574	774,434
Additions	0	0	0	20,833	0		20,833
Disposals				0		0	0
At 30/09/24	93,022	237,360	8,394	431,137	6,780	18,574	795,267
Depreciation							
At 01/10/23			8,394	38,363	6,703	17,576	71,036
Charge for the year			0	20,536	19	249	20,804
Disposals				0		0	0
At 30/09/24	0	0	8,394	58,899	6,722	17,825	91,840
NBV 2024	93,022	237,360	0	372,238	58	749	703,427
NBV 2023	93,022	237,360	0	371,941	77	998	703,398

Debtors

	2024	2023
	£	£
Trade debtors	8,002	7,762
Other debtors		0
Prepayments	5,750	5,750
VAT	1,653	539
	15,405	14,051

Creditors - amounts falling due within one year

	2024	2023
	£	£
Loans and overdraft		
Trade creditors	8,165	14,914
Deferred Income	444,514	465,050
Accruals	2,235	2,000
Lottery Payout	881	1,233
	455,795	483,197

Notes to the financial statements for the year ended 30 September 2024

Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	
Tangible Fixed Assets	703,428		-	703,428
Current Assets	91,266	-	8,002	99,268
Current Liabilities	(455,795)	-	-	(455,795)
Net Assets	338,899	-	8,002	346,901

Movement in funds

	At 1 October 2023	Incoming Resources	Outgoing Resources	) September 2024
	£	£	£	£
Restricted Funds				
Bank Building	-	20,536	20,536	-
WAG	-			-
Cwm Taf Health Board	7,762	31,768	31,528	8,002
Befriending Scheme	-			-
Cancer Care Society	-			-
Rotary Club	-			-
Moondance	-	100,642	100,642	0
Covid Grants	-			-
Insurance Claim	-			-
	-			-
Total Restricted Funds	7,762	152,945	152,705	8,002
Unrestricted Funds				
				-
Development fund				
General funds	346,661	152,945	160,707	338,899
Total unrestricted funds	346,661	152,945	160,707	338,899
Total funds	354,423	305,890	313,412	346,901

Note - All restricted funds with repect to the purchase of the building Barclays Bank have been moved unrestricted funds.

13. Purposes of restricted funds

Cwm Taff Local Health Board	Funding contribution towards transport and counselling & information.
Moondance Foundation	Funding towards transport taking clients to cancer related hospital appointments.
Lottery	Funding towards bank building costs
RCT	Funding towards bank building costs

Rowan Tree Cancer Care

Notes to the financial statements for the year ended 30 September 2024

13. Purposes of restricted funds

Cwm Taf Local Health Board	Funding contribution towards transport and counselling & information.
Moondance Foundation	Funding towards transport taking clients to cancer related hospital appointments.
Lottery	Funding towards bank building costs
RCT	Funding towards bank building costs

ROWAN TREE CANCER CARE

England & Wales - Charity number 1096075

Accounts

13. Purposes of restricted funds

Cwm Taff Local Health Board	Funding contribution towards transport and counselling & information.
Moondance Foundation	Funding towards transport taking clients to cancer related hospital appointments.
Lottery	Funding towards bank building costs
RCT	Funding towards bank building costs

11 Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	
Tangible Fixed Assets	703,398		-	703,398
Current Assets	149,778	-	7,762	157,540
Current Liabilities	(483,197)	-	-	(483,197)
Net Assets	369,980	-	7,762	377,742

12 Movement in funds

	At 1 October 2022	Incoming Resources	Outgoing Resources	) September 2023
	£	£	£	£
Restricted Funds				
Bank Building	-	19,494	19,494	-
WAG	-			-
Cwm Taf Health Board	7,647	38,464	38,350	7,762
Befriending Scheme	-			-
Cancer Care Society	-			-
Rotary Club	-			-
Moondance	-	50,000	50,000	-
Covid Grants	-			-
Insurance Claim	-			-
	-			-
Total Restricted Funds	7,647	107,958	107,844	7,762
Unrestricted Funds				
				-
Development fund				
General funds	377,627	107,958	115,605	369,980
Total unrestricted funds	377,627	107,958	115,605	369,980
Total funds	385,274	215,917	223,449	377,742

Note - All restricted funds with repect to the purchase of the building Barclays Bank have been moved unrestricted funds.

Fixed assets

	Shop	Cancer Centre	Vehicles	Property Improve	Office Equipment	Fixtures & Fittings	Total
			£	£	£	£	£
Cost							
At 01/10/22	93022	237,360	8,394	397,804	6,780	18,574	761,934
Additions	0	0	0	12,500	0		12,500
Disposals				0		0	0
At 30/09/23	93,022	237,360	8,394	410,304	6,780	18,574	774,434
Depreciation							
At 01/10/22			8,394	18,869	6,677	17,244	51,184
Charge for the year			0	19,494	26	332	19,852
Disposals				0		0	0
At 30/09/23	0	0	8,394	38,363	6,703	17,576	71,036
NBV 2023	93,022	237,360	0	371,941	77	998	703,398
NBV 2022	93,022	237,360	0	378,935	103	1,330	710,750

Debtors

	2023	2022
	£	£
Trade debtors	7,762	7,647
Other debtors	0	0
Prepayments	5,750	5,750
VAT	539	3,026
	14,051	16,423

Creditors - amounts falling due within one year

	2023	2022
	£	£
Loans and overdraft		
Trade creditors	14,914	4,055
Deferred Income	465,050	484,543
Accruals	2,000	1,825
Lottery Payout	1,233	4,787
	483,197	495,210

6 Net income/(expenditure)

	2023	2022
	£	£
This is stated after charging:		
Depreciation	19,852	478
Amortisation	-	-
Auditors' remuneration		
Audit services	2,000	1,825
Consultancy work		

7 Information regarding Directors and Employees

	2023	2022
	£	£
Wages and salaries	189,994	136,223
Pension costs	3,560	2,875
	193554	139098

The average number of employees, analysed by function was:

	2023	2022
Charitable purposes	9	9
Fundraising & publicity		
Management and administration of charity	4	4
	13	13

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

5 Total expenditure on

	Direct Charitable activities	Grants to third parties	Support Activities	2023 Total	2022 Total
	£	£	£	£	£
Drivers Expenses	33,983		-	33,983	34,595
Therapists & counsellors	10,918			10,918	3,107
Training Courses	259			259	
Client trips	-		-	-	-
Total	45,160	-	-	45,160	37,702
Costs of generating funds					
Governance costs		-	303,352	303,352	218,247
Resources Expended	45,160	-	303,352	348,511	255,950

Natural classification of resources expended

	2023 Total	2022 Total
	£	£
Café Expenses	17,097	
Staff Costs	198,007	139,098
Communications	2,690	2,653
Premises	35,898	35,596
Stationery, printing and postage	4,449	1,732
Repairs	14,657	8,333
Advertising & information	-	
Motor & Travel	2,822	2,848
Professional fees	4,413	5,456
Depreciation	19,852	19,347
Sundries	2,124	2,149
Bank Charges & Interest	1,342	1,036
Activities		
Bank building costs		
	303,352	218,247

2 Income and endowments

	Unrestricted £	Restricted £	2023 Total £	2022 £
a Donations & legacies				
Income from shops	92,192		92,192	81,604
Income from Café	19,374		19,374	
	111,567	-	111,567	81,604
b Income from other trading activities				
Lottery	15,386		15,386	16,330
Fundraising events / Donations	30,215	-	30,215	67,740
	45,601	-	- 45,601	- 84,070
c Income from investments				
Bank Interest received	-	-	-	-

3 Income from Charitable Activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Grants	4,050	107,958	112,009	101,424
	4,050	107,958	112,009	101,424

4 Other Income

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Profit on disposal of fixed assets	-	-	-	-

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Fixed assets are included at cost.
Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows: -

Fixtures, fittings and equipment	-	25% reducing balance
Motor Vehicles	-	25% straight line
Property Improvements	-	5% straight line

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Notes to the financial statements for the year ended 30 September 2023

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support are not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Rowan Tree Cancer Care

Balance Sheet as at 30 September 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023	2022
				£	£
Fixed Assets					
Tangible Fixed Assets	8	703,398		703,398	710,750
Current Assets					
Debtors	9	6,289	7,762	14,051	16,422
Short term deposits					
Cash at bank and in hand		143,489		143,489	225,114
		149,778	7,762	157,540	241,537
Creditors - amounts falling due within one year	10	483,197		483,197	495,210
Net Current Assets		(333,418)	7,762	(325,657)	(253,674)
Net assets		369,980	7,762	377,742	457,077
Represented by:					
Funds of the Charity					
Unrestricted funds					
Accumulated fund		369,980	7,762	377,742	457,077
Designated funds		-		-	-
Restricted Funds	13	-		-	-
		369,980	7,762	377,742	457,077

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities:
• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
• The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 28th February 2024 and signed on their behalf by: -

NAC Dash
Director & Treasurer

Rowan Tree Cancer Care
Statement of financial activities for the year ended 30/09/2023
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Development Fund	Total funds 2023	Total fund 202
		£	£	£	£	
Income and Endowments from	1b					
Income from donations and legacies	2a	111,567			111,567	81,604
Income from other trading activities	2b	45,601	-		45,601	84,070
Income from investments	2c	-			-	
Income from charitable activities	3	4,050	107,958		112,009	101,424
Covid Grants	4				-	
Total income and endowments		161,218	107,958	-	269,177	267,098
Expenditure on						
Expenditure on Raising funds	5					
Expenditure on Charitable activities	5	240,553	107,958		348,511	255,950
Total Expenditure	5	240,553	107,958	-	348,511	255,950
Net income/(expenditure)	6	(79,335)	-	-	(79,335)	11,149
Transfers between funds		-	-	-	-	
Net movement in funds for the year		(79,335)	-	-	(79,335)	11,149
Balances brought forward 2022	12	449,315	7,762	-	457,077	445,928
Balances carried forward 2023	12	369,980	7,762	-	377,742	457,077

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Independent Examiners Report to the Directors of Rowan Tree Cancer Care

I report on the accounts of Rowan Tree Cancer Care for the year ended 30th September 2023 which are set out on pages 11 to 20.

Respective responsibilities of directors and examiner.

The directors of Rowan Tree Cancer Care are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of The Charities Act 2011 ("the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out on the statement below.

Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Audit Services Ltd 28th February 2024

6. FUTURE PLANS

Rowan Tree Cancer Care is aiming towards a sustainable future, will open more shops if funding is secured and offer additional services to our families from the new building, Barclays Bank. RTCC is becoming one of the largest local charities in Rhondda Cynon Taff with all services in great demand. The charity wants to recruit more volunteers to meet the demand for the services and have a presence in the Rhondda Valley. The charity will continue to support students from local colleges to work on various projects within the charity. Also, to work in partnership with local agencies by training people to obtain retail skills to help them back into work.

7. DIRECTORS' RESPONSIBILITIES

Company Law and Charity Law require the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Rowan Tree Cancer Care and of the surplus or deficit for that period. In preparing those financial statements, the Directors are required to: -

(a) select suitable accounting policies and then apply them consistently,
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
(d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Rowan Tree Cancer Care and to enable them to ensure that the financial statements comply with the Companies Act, 2006.

The Directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.



.....NAC Dash Secretary 28th February 2024

5. FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £269,177 (2021/2022 £267,099). Of this £107,958 (2021/2022 £101,424) related to project restricted activities.

A loss of £79,335 was made in the year (2021/2022 a profit of £11,149). At 30 September 2023 total reserves were £377,742 of which £7,762 represented restricted funds, (2022: £457,077 and £7,647) as all restricted funds with respect to the purchase of the building Barclays Bank were moved to unrestricted funds.

Reserves Policy

Previously, Rowan Tree Cancer Care was required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

Principle Funding Sources

The Directors extend their gratitude to the Moondance Foundation, Cancer Care Society, Cwm Taff Local Health Board and to all kind donations and fundraising in the community.

Funds in Deficit

No funds were in deficit at the balance sheet date.

Investment Policy

As required in its Memorandum paragraph 4.15, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Families are being referred daily into the services provided by the charity.

Fundraising Activities

Total income for the year was £269,177 an increase of £2,079 on 2021/2022.

Investment Activities

The charity holds a capital investment which is a retail premises situated at 70 Oxford Street, Mountain Ash CF45 3HB. This was refurbished during 2014. This has a current market valuation of £105,000. The main Cancer centre purchased and refurbished during 2010 at 58-60 Commercial Street, Mountain Ash, CF45 3PW has a current market value of £650,000.

The charity also purchased the old bank building next door to the main Cancer centre during 2016 for £50,889 and is being held at market value.

Factors Affecting the Achievement of Objectives

In order to strengthen the effectiveness of its services, the charity has continued to develop partnerships with other agencies and businesses. The Department of Works and Pensions provides training for the charities staff to offer advice and arrange home visits. Rowan Tree Cancer Care works in partnership through referrals with many organisations in the Private, Statutory and Voluntary Sector. Cwm Taff Local Health Board contributes a percentage of funding for the charity to provide cancer support services throughout the geographical area of Rhondda Cynon Taff.

Aims, Objectives, Strategies and Activities for the Year

Rowan Tree Cancer Care aims to provide emotional and practical support to families living in Rhondda Cynon Taff and surrounding area by the provision of: -

1. Free transport for any cancer-related, hospital appointment
2. Counselling for anyone whose life is affected by cancer
3. Complimentary therapies to help relieve stress and promote the feeling of wellbeing.
4. Art therapy, creative workshop and the RTCC Choir
5. Hydrotherapy
6. Outreach Venues based in local GP Surgeries in Tonyrefail, Llantrisant and Porth
7. Wig Fitting

Supporting information was provided for inclusion in the application and plans made for implementing the additional service in the event of the application being successful.

The principal activity of Rowan Tree Cancer Care remained the provision of emotional and practical support for families living in Rhondda Cynon Taff whose lives are touched by cancer. This is provided through the main office in Mountain Ash, as well as outreach services based in GP Practices.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in providing information to the public, driving clients to cancer treatments, supporting the social enterprises and administering the charity. During the period of this report 1st October 2022 to 30th September 2023 the volunteer hours have been estimated as 78,000 volunteer hours at national minimum wage of £9.50 for anyone over the age of 23 years. It is estimated the value of this help is £741,000

The figure has been calculated by the volunteer driving hours provided by the Merthyr/Cynon Valley Probation Service supporting the charity through the pandemic. Volunteer hours have been calculated for our charity food bank and the 7 members of the volunteer Charity Committee.

The latter part of the year as we are coming out of the pandemic, the volunteer hours were calculated as our shop, lottery and centre volunteers return along with our charity volunteer drivers who had to follow Government Guidance and refrain from driving.

Organisational Structure

Rowan Tree Cancer Care is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Rowan Tree Cancer Care and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Related Parties

The charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major risks

Rowan Tree Cancer Care has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Rowan Tree Cancer Care is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.
Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects

The charity's main objective is to offer emotional and practical support to cancer sufferers and their carers living in the Borough of Rhondda Cynon Taff and surrounding area.

Rowan Tree Cancer Care

Report of the Directors and Trustees

The following people were directors and officers of the charity on the date of approval of the report:

DIRECTORS/ TRUSTEES	ROLE	ELECTED BY	DATE ELECTED	DATE RESIGNED
NAC Dash	Treasurer/Director/ Secretary		2002	
K Rourke	Director		2002	
R Dash	Manager		2002	
B J Codd	Committee		2002	
J A Williams MBE JP	Committee		2002	
Wayne Griffiths	Committee		2013	
Anthony Griffiths	Committee		2017	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rowan Tree Cancer Care is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to ten pounds. At 30 September 2023 the company had 7 members. Rowan Tree Cancer Care is governed by its Memorandum and Articles of Association.

Rowan Tree Cancer Care was incorporated as a Company Limited by Guarantee on 18 September, 2002. The charity commenced operations in 2002.

Recruitment, Appointment of Trustees

Trustees, who are also Directors of the Company, are elected from the local community and must either reside or work in Rhondda Cynon Taff. The Trustee Board oversees the election process for Board appointments. A separate process, agreed by the Trustee Board, is followed for the election of the Chair. The Reference and Administrative Details above identifies the constituencies that elected each of the current trustees. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Rowan Tree Cancer Care through the provision of training courses and mentoring by established trustees.

Rowan Tree Cancer Care

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For the year ended 30 September 2023
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Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2023

Registered Charity No. 1096075
Company No. 4538022

ROWAN TREE CANCER CARE

England & Wales - Charity number 1096075

Accounts

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2022

Registered Charity No. 1096075
Company No. 4538022

Rowan Tree Cancer Care

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Rowan Tree Cancer Care

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the audited financial statements for the year ended 30 September 2022. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Rowan Tree Cancer Care
Charity Registration:	1096075
Company Registration:	4538022
Registered Office:	58/60 Commercial Street Mountain Ash CF45 3PW
Charity Manager:	R Dash
Company Secretary:	NAC Dash
Bank:	Unity Bank Nine Brindley place Birmingham B1 2HB
Independent Examiners:	Cooper Healey Audit Services Ltd Rabart House Pant Industrial Estate Merthyr Tydfil CF48 2SR

The following people were directors and officers of the charity on the date of approval of the report:

DIRECTORS/ TRUSTEES	ROLE	ELECTED BY	DATE ELECTED	DATE RESIGNED
NAC Dash	Treasurer/Director/ Secretary		2002	
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Induction of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Rowan Tree Cancer Care through the provision of training courses and mentoring by established trustees.

Organisational Structure

Rowan Tree Cancer Care is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Rowan Tree Cancer Care and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Related Parties

The charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major risks

Rowan Tree Cancer Care has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Rowan Tree Cancer Care is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.
Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects

The charity's main objective is to offer emotional and practical support to cancer sufferers and their carers living in the Borough of Rhondda Cynon Taff and surrounding area.

Aims, Objectives, Strategies and Activities for the Year

Rowan Tree Cancer Care aims to provide emotional and practical support to families living in Rhondda Cynon Taff and surrounding area by the provision of: -

1. Free transport for any cancer-related, hospital appointment
2. Counselling for anyone whose life is affected by cancer
3. Complimentary therapies to help relieve stress and promote the feeling of wellbeing.
4. Art therapy, creative workshop and the RTCC Choir
5. Hydrotherapy
6. Outreach Venues based in local GP Surgeries in Tonyrefail, Llantrisant and Porth
7. Wig Fitting

Supporting information was provided for inclusion in the application and plans made for implementing the additional service in the event of the application being successful.

The principal activity of Rowan Tree Cancer Care remained the provision of emotional and practical support for families living in Rhondda Cynon Taff whose lives are touched by cancer. This is provided through the main office in Mountain Ash, as well as outreach services based in GP Practices.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in providing information to the public, driving clients to cancer treatments, supporting the social enterprises and administering the charity. During the period of this report 1st October 2021 to 30th September 2022 the volunteer hours have increased to 78,192 volunteer hours at national minimum wage of £8.91 for anyone over the age of 23 years. It is estimated the value of this help is £696,690.72
The figure has been calculated by the volunteer driving hours provided by the Merthyr/Cynon Valley Probation Service supporting the charity through the pandemic.
Volunteer hours have been calculated for our charity food bank and the 7 members of the volunteer Charity Committee.
The latter part of the year as we are coming out of the pandemic, the volunteer hours were calculated as our shop, lottery and centre volunteers return along with our charity volunteer drivers who had to follow Government Guidance and refrain from driving.

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Families are being referred daily into the services provided by the charity.

Fundraising Activities

Total income for the year was £267,099 a decrease of £65,122 on 2020/2021.

Investment Activities

The charity holds a capital investment which is a retail premises situated at 70 Oxford Street, Mountain Ash CF45 3HB. This was refurbished during 2014. This has a current market valuation of £105,000. The main Cancer centre purchased and refurbished during 2010 at 58-60 Commercial Street, Mountain Ash, CF45 3PW has a current market value of £650,000.

The charity also purchased the old bank building next door to the main Cancer centre during 2016 for £50,889 and is being held at market value. Expected to be in the year end 30th September 2022, £225,000 has been allocated for the refurbishment following planning approval.

Factors Affecting the Achievement of Objectives

In order to strengthen the effectiveness of its services, the charity has continued to develop partnerships with other agencies and businesses. The Department of Works and Pensions provides training for the charities staff to offer advice and arrange home visits. Rowan Tree Cancer Care works in partnership through referrals with many organisations in the Private, Statutory and Voluntary Sector. Cwm Taff Local Health Board contributes a percentage of funding for the charity to provide cancer support services throughout the geographical area of Rhondda Cynon Taff.

5. FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £267,099 (2020/2021 £332,221). Of this £101,424 (2020/2021 £218,502) related to project restricted activities.

A profit of £11,149 was made in the year (2020/2021 a deficit of £33,041). At 30 September 2022 total reserves were £457,077 of which £7,647 represented restricted funds, (2021: £445,928 and £7,647) as all restricted funds with respect to the purchase of the building Barclays Bank were moved to unrestricted funds.

Reserves Policy

Previously, Rowan Tree Cancer Care was required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

Principle Funding Sources

The Directors extend their gratitude to the Moondance Foundation, Cancer Care Society, Cwm Taff Local Health Board and to all kind donations and fundraising in the community.

Funds in Deficit

No funds were in deficit at the balance sheet date.

Investment Policy

As required in its Memorandum paragraph 4.15, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

6. FUTURE PLANS

Rowan Tree Cancer Care is aiming towards a sustainable future, will open more shops if funding is secured and offer additional services to our families from the new building, Barclays Bank. RTCC is becoming one of the largest local charities in Rhondda Cynon Taff with all services in great demand. The charity wants to recruit more volunteers to meet the demand for the services and have a presence in the Rhondda Valley. The charity will continue to support students from local colleges to work on various projects within the charity. Also, to work in partnership with local agencies by training people to obtain retail skills to help them back into work.

7. DIRECTORS' RESPONSIBILITIES

Company Law and Charity Law require the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Rowan Tree Cancer Care and of the surplus or deficit for that period. In preparing those financial statements, the Directors are required to: -

(a) select suitable accounting policies and then apply them consistently,
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
(d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Rowan Tree Cancer Care and to enable them to ensure that the financial statements comply with the Companies Act, 2006.

The Directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.



.....NAC Dash Secretary 28th February 2023

Independent Examiners Report to the Directors of Rowan Tree Cancer Care

I report on the accounts of Rowan Tree Cancer Care for the year ended 30th September 2022 which are set out on pages 11 to 20.

Respective responsibilities of directors and examiner.

The directors of Rowan Tree Cancer Care are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of The Charities Act 2011 ("the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out on the statement below.

Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Audit Services Ltd 28th February 2023

Rowan Tree Cancer Care
Statement of financial activities for the year ended 30/09/2022
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Development Fund	Total funds 2022	Total fund 202
		£	£	£	£	
Income and Endowments from	1b					
Income from donations and legacies	2a	81,604			81,604	42,756
Income from other trading activities	2b	84,070	-		84,070	32,293
Income from investments	2c	-			-	
Income from charitable activities	3	1,953	99,471		101,424	218,502
Covid Grants	4				-	38,670
Total income and endowments		167,628	99,471	-	267,099	332,221
Expenditure on						
Expenditure on Raising funds	5					
Expenditure on Charitable activities	5	156,479	99,471		255,950	358,681
Total Expenditure	5	156,479	99,471	-	255,950	358,681
Net income/(expenditure)	6	11,149	-	-	11,149	(26,460
Transfers between funds		-	-	-	-	
Net movement in funds for the year		11,149	-	-	11,149	(26,460
Balances brought forward 2021	12	438,281	7,647	-	445,928	472,388
Balances carried forward 2022	12	449,430	7,647	-	457,077	445,928

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Rowan Tree Cancer Care

Balance Sheet as at 30 September 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	2021
				£	£
Fixed Assets					
Tangible Fixed Assets	8	710,750		710,750	352,717
Current Assets					
Debtors	9	8,776	7,647	16,422	18,394
Short term deposits					
Cash at bank and in hand		225,114		225,114	150,731
		233,890	7,647	241,537	169,125
Creditors - amounts falling due within one year	10	495,210		495,210	75,914
Net Current Assets		(261,321)	7,647	(253,674)	93,211
Net assets		449,430	7,647	457,077	445,928
Represented by:					
Funds of the Charity					
Unrestricted funds					
Accumulated fund		449,430	7,647	457,077	445,928
Designated funds		-		-	-
Restricted Funds	13	-		-	-
		449,430	7,647	457,077	445,928

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities:
• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
• The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 28th February 2023 and signed on their behalf by: -

NAC Dash
Director & Treasurer

Notes to the financial statements for the year ended 30 September 2022

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support are not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Fixed assets are included at cost.
Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows: -

Fixtures, fittings and equipment	-	25% reducing balance
Motor Vehicles	-	25% straight line
Property Improvements	-	5% straight line

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Income and endowments

	Unrestricted	Restricted	2022 Total	2021
	£	£	£	£
Donations & legacies				
Income from shops	81,604		81,604	42,756
	81,604	-	81,604	42,756
Income from other trading activities				
Lottery	16,330		16,330	4,047
Fundraising events / Donations	67,740	-	67,740	28,246
	84,070	-	- 84,070	- 32,293
Income from investments				
Bank Interest received	-	-	-	-

Income from Charitable Activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Grants	1,953	99,471	101,424	257,172
	1,953	99,471	101,424	257,172

Other Income

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Profit on disposal of fixed assets	-	-	-	-

Total expenditure on

	Direct Charitable activities £	Grants to third parties £	Support Activities £	2022 Total £	2021 Total £
Drivers Expenses	34,595		-	34,595	28,064
Therapists & counsellors	3,107			3,107	279
Training Courses				-	201
Client trips	-		-	-	-
Total	37,702	-	-	37,702	28,544
Costs of generating funds					
Governance costs		-	218,247	218,247	330,136
Resources Expended	37,702	-	218,247	255,950	358,680

Natural classification of resources expended

	2022 Total £	2021 Total £
Staff Costs	139,098	131,163
Communications	2,653	2,310
Premises	35,596	33,641
Stationery, printing and postage	1,732	1,379
Repairs	8,333	2,735
Advertising & information		
Motor & Travel	2,848	2,877
Professional fees	5,456	4,255
Depreciation	19,347	639
Sundries	2,149	4,317
Bank Charges & Interest	1,036	813
Activities		
Bank building costs		146,008
	218,247	330,136

6 Net income/(expenditure)

	2022	2021
	£	£
This is stated after charging:		
Depreciation	478	639
Amortisation	-	-
Auditors' remuneration		
Audit services	1,825	1,775
Consultancy work		

7 Information regarding Directors and Employees

	2022	2021
	£	£
Wages and salaries	136,223	128,268
Pension costs	2,875	2,895
	139098	131163

The average number of employees, analysed by function was:

	2022	2021
Charitable purposes	9	8
Fundraising & publicity		
Management and administration of charity	4	4
	13	12

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

Notes to the financial statements for the year ended 30 September 2022

Fixed assets

	Shop	Cancer Centre	Vehicles	Property Improve	Office Equipment	Fixtures & Fittings	Total
			£	£	£	£	£
Cost							
At 01/10/21	93022	237,360	8,394	20,424	6,780	18,574	384,554
Additions	0	0	0	377,380	0		377,380
Disposals				0		0	0
At 30/09/22	93,022	237,360	8,394	397,804	6,780	18,574	761,934
Depreciation							
At 01/10/21			8,394	0	6,642	16,801	31,837
Charge for the year			0	18,869	35	443	19,347
Disposals				0		0	0
At 30/09/22	0	0	8,394	18,869	6,677	17,244	51,184
NBV 2022	93,022	237,360	0	378,935	103	1,330	710,750
NBV 2021	93,022	237,360	0	20,424	138	1,773	352,717

Debtors

	2022	2021
	£	£
Trade debtors	7,647	12,244
Other debtors	0	400
Prepayments	5,750	5,750
Accrued Income		
	13,397	18,394

Creditors - amounts falling due within one year

	2022	2021
	£	£
Loans and overdraft		197
Trade creditors	4,055	11,001
Deferred Income	484,543	59,109
Accruals	1,825	1,775
Lottery Payout	4,787	3,833
	495,210	75,914

Notes to the financial statements for the year ended 30 September 2022

Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds
Tangible Fixed Assets	710,750		-	710,750
Current Assets	233,890	-	7,647	241,537
Current Liabilities	(495,210)	-	-	(495,210)
Net Assets	449,430	-	7,647	457,077

Movement in funds

	At 1 October 2021 £	Incoming Resources £	Outgoing Resources £	) September 2022 £
Restricted Funds				
Bank Building	-	18,869	18,869	-
WAG	-			-
Cwm Taf Health Board	7,647	30,602	30,602	7,647
Befriending Scheme	-			-
Cancer Care Society	-			-
Rotary Club	-			-
Moondance	-	50,000	50,000	-
Covid Grants	-			-
Insurance Claim	-			-
	-			-
Total Restricted Funds	7,647	99,471	99,471	7,647
Unrestricted Funds				
				-
Development fund				
General funds	438,281	148,759	137,610	449,430
Total unrestricted funds	438,281	148,759	137,610	449,430
Total funds	445,928	248,230	237,081	457,077

Note - All restricted funds with repect to the purchase of the building Barclays Bank have been moved unrestricted funds.

13. Purposes of restricted funds

Cwm Taff Local Health Board	Funding contribution towards transport and counselling & information.
Moondance Foundation	Funding towards transport taking clients to cancer related hospital appointments.
Lottery	Funding towards bank building costs
RCT	Funding towards bank building costs

ROWAN TREE CANCER CARE

England & Wales - Charity number 1096075

Accounts

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2021

Registered Charity No. 1096075
Company No. 4538022

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2021

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Rowan Tree Cancer Care

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the audited financial statements for the year ended 30 September 2021. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Rowan Tree Cancer Care
Charity Registration:	1096075
Company Registration:	4538022
Registered Office:	58/60 Commercial Street Mountain Ash CF45 3PW
Charity Manager:	R Dash
Company Secretary:	NAC Dash
Bank:	Unity Bank Nine Brindley place Birmingham B1 2HB
Independent Examiners:	Cooper Healey Audit Services Ltd Rabart House Pant Industrial Estate Merthyr Tydfil CF48 2SR

The following people were directors and officers of the charity on the date of approval of the report:

DIRECTORS/ TRUSTEES	ROLE	ELECTED BY	DATE ELECTED	DATE RESIGNED
NAC Dash	Treasurer/Director/ Secretary		2002	
K Rourke	Director		2002	
R Dash	Manager		2002	
B J Codd	Committee		2002	
J A Williams MBE JP	Committee		2002	
Wayne Griffiths	Committee		2013	
Anthony Griffiths	Committee		2017	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rowan Tree Cancer Care is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to ten pounds. At 30 September 2021 the company had 7 members. Rowan Tree Cancer Care is governed by its Memorandum and Articles of Association.

Rowan Tree Cancer Care was incorporated as a Company Limited by Guarantee on 18 September, 2002. The charity commenced operations in 2002.

Recruitment, Appointment of Trustees

Trustees, who are also Directors of the Company, are elected from the local community and must either reside or work in Rhondda Cynon Taff. The Trustee Board oversees the election process for Board appointments. A separate process, agreed by the Trustee Board, is followed for the election of the Chair. The Reference and Administrative Details above identifies the constituencies that elected each of the current trustees. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Rowan Tree Cancer Care through the provision of training courses and mentoring by established trustees.

Organisational Structure

Rowan Tree Cancer Care is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Rowan Tree Cancer Care and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Related Parties

The charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major risks

Rowan Tree Cancer Care has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Rowan Tree Cancer Care is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.
Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects

The charity's main objective is to offer emotional and practical support to cancer sufferers and their carers living in the Borough of Rhondda Cynon Taff and surrounding area.

Aims, Objectives, Strategies and Activities for the Year

Rowan Tree Cancer Care aims to provide emotional and practical support to families living in Rhondda Cynon Taff and surrounding area by the provision of: -

1. Free transport for any cancer-related, hospital appointment
2. Counselling for anyone whose life is affected by cancer
3. Complimentary therapies to help relieve stress and promote the feeling of wellbeing.
4. Art therapy, creative workshop and the RTCC Choir
5. Hydrotherapy
6. Outreach Venues based in local GP Surgeries in Tonyrefail, Llantrisant and Porth
7. Wig Fitting

Supporting information was provided for inclusion in the application and plans made for implementing the additional service in the event of the application being successful.

The principal activity of Rowan Tree Cancer Care remained the provision of emotional and practical support for families living in Rhondda Cynon Taff whose lives are touched by cancer. This is provided through the main office in Mountain Ash, as well as outreach services based in GP Practices.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in providing information to the public, driving clients to cancer treatments, supporting the social enterprises and administering the charity. During the period of this report 1st October 2020 to 30th September 2021.
The volunteer hours have reduced due to:
The charity shops were closed following Government Guidance during the pandemic and our shop volunteers were unable to volunteer. The Centre volunteers were unable to help in the Centre due to either having underlying health conditions themselves, were over the age of 70 years or were looking after someone.
Volunteering continued through:
Working in partnership with the Merthyr/Cynon Probation Service who volunteered their services to the charity by driving on a daily basis taking clients to the various hospitals for treatment. They also helped with the delivery of food parcels to families who were isolating.
The volunteer hours were calculated :

- driving clients to their cancer related hospital appointments.
- volunteers supporting clients/carers over the telephone throughout the pandemic.
- Delivering food parcels.
- The volunteer Trustees of the charity meeting to discuss the charity during the pandemic.

The volunteer hours have reduced to 30,638 volunteer hours at national minimum wage of £8.91 for anyone over the age of 23 years. It is estimated the value of this help is £272,984.

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Families are being referred daily into the services provided by the charity.

Fundraising Activities

Total income for the year was £332,221 an increase of £48,565 on 2019/2020.

Investment Activities

The charity holds a capital investment which is a retail premises situated at 70 Oxford Street, Mountain Ash CF45 3HB. This was refurbished during 2014. This has a current market valuation of £105,000. The main Cancer centre purchased and refurbished during 2010 at 58-60 Commercial Street, Mountain Ash, CF45 3PW has a current market value of £650,000.

The charity also purchased the old bank building next door to the main Cancer centre during 2016 for £50,889 and is being held at market value. Expected to be in the year end 30th September 2022, £225,000 has been allocated for the refurbishment following planning approval.

Factors Affecting the Achievement of Objectives

In order to strengthen the effectiveness of its services, the charity has continued to develop partnerships with other agencies and businesses. The Department of Works and Pensions provides training for the charities staff to offer advice and arrange home visits. Rowan Tree Cancer Care works in partnership through referrals with many organisations in the Private, Statutory and Voluntary Sector. Cwm Taff Local Health Board contributes a percentage of funding for the charity to provide cancer support services throughout the geographical area of Rhondda Cynon Taff.

5. FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £332,221 (2019/2020 £283,656). Of this £218,502 (2019/2020 £75,004) related to project restricted activities.

A defecit of £26,460 was made in the year (2019/2020 a surplus of £33,041). At 30 September 2021 total reserves were £445,928 of which £7,647 represented restricted funds, (2020: £472,388 and £7,497) as all restricted funds with respect to the purchase of the building Barclays Bank were moved to unrestricted funds.

Reserves Policy

Previously, Rowan Tree Cancer Care was required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

Principle Funding Sources

The Directors extend their gratitude to the Moondance Foundation, Cancer Care Society, Cwm Taff Local Health Board and to all kind donations and fundraising in the community.

Funds in Deficit

No funds were in deficit at the balance sheet date.

Investment Policy

As required in its Memorandum paragraph 4.15, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

6. FUTURE PLANS

Rowan Tree Cancer Care is aiming towards a sustainable future, will open more shops if funding is secured and offer additional services to our families from the new building, Barclays Bank. RTCC is becoming one of the largest local charities in Rhondda Cynon Taff with all services in great demand. The charity wants to recruit more volunteers to meet the demand for the services and have a presence in the Rhondda Valley. The charity will continue to support students from local colleges to work on various projects within the charity. Also, to work in partnership with local agencies by training people to obtain retail skills to help them back into work.

7. DIRECTORS' RESPONSIBILITIES

Company Law and Charity Law require the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Rowan Tree Cancer Care and of the surplus or deficit for that period. In preparing those financial statements, the Directors are required to: -

(a) select suitable accounting policies and then apply them consistently,
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
(d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Rowan Tree Cancer Care and to enable them to ensure that the financial statements comply with the Companies Act, 2006.

The Directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

.....NAC Dash Secretary 28th February 2022

Independent Examiners Report to the Directors of Rowan Tree Cancer Care

I report on the accounts of Rowan Tree Cancer Care for the year ended 30th September 2021 which are set out on pages 11 to 20.

Respective responsibilities of directors and examiner.

The directors of Rowan Tree Cancer Care are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of The Charities Act 2011 ("the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out on the statement below.

Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Audit Services Ltd 28th February 2022

Rowan Tree Cancer Care
Statement of financial activities for the year ended 30/09/2021
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Development Fund	Total funds 2021	Total funds 2020
		£	£	£	£	£
Income and Endowments from	1b					
Income from donations and legacies	2a	42,756			42,756	61,163
Income from other trading activities	2b	32,293	-		32,293	76,994
Income from investments	2c	-			-	
Income from charitable activities	3		218,502		218,502	75,004
Covid Grants	4	38,670			38,670	70,495
Total income and endowments		113,719	218,502	-	332,221	283,656
Expenditure on						
Expenditure on Raising funds	5					
Expenditure on Charitable activities	5	140,329	218,352		358,681	250,615
Total Expenditure	5	140,329	218,352	-	358,681	250,615
Net income/(expenditure)	6	(26,610)	150	-	(26,460)	33,041
Transfers between funds		-	-	-	-	
Net movement in funds for the year		(26,610)	150	-	(26,460)	33,041
Balances brought forward 2020	12	464,891	7,497	-	472,388	439,347
Balances carried forward 2021	12	438,281	7,647	-	445,928	472,388

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Rowan Tree Cancer Care

Balance Sheet as at 30 September 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	2020
				£	£
Fixed Assets					
Tangible Fixed Assets	8	352,717	-	352,717	353,356
Current Assets					
Debtors	9	10,747	7,647	18,394	15,357
Short term deposits					
Cash at bank and in hand		91,622	59,109	150,731	327,686
		102,369	66,756	169,125	343,043
Creditors - amounts falling due within one year	10	16,805	59,109	75,914	224,011
Net Current Assets		85,564	7,647	93,211	119,032
Net assets		438,281	7,647	445,928	472,388
Represented by:					
Funds of the Charity					
Unrestricted funds					
Accumulated fund		438,281	7,647	445,928	472,388
Designated funds		-		-	-
Restricted Funds	13	-		-	-
		438,281	7,647	445,928	472,388

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities:
• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
• The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 28th February 2022 and signed on their behalf by: -

NAC Dash
Director & Treasurer

Notes to the financial statements for the year ended 30 September 2021

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support are not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Fixed assets are included at cost.
Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows: -

Fixtures, fittings and equipment	-	25% reducing balance
Motor Vehicles	-	25% straight line
Property Improvements	-	20% on cost

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Income and endowments

	Unrestricted £	Restricted £	2021 Total £	2020 £
Donations & legacies				
Income from shops	42,756		42,756	61,163
	42,756	-	42,756	61,163
Income from other trading activities				
Lottery	4,047		4,047	18,201
Fundraising events / Donations	28,246	-	28,246	58,793
	32,293	-	- 32,293	- 76,994
Income from investments				
Bank Interest received	-	-	-	-

Income from Charitable Activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Grants	38,670	218,502	257,172	145,499
	38,670	218,502	257,172	145,499

Other Income

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Profit on disposal of fixed assets	-	-	-	-

Total expenditure on

	Direct Charitable activities £	Grants to third parties £	Support Activities £	2021 Total £	2020 Total £
Drivers Expenses	28,064		-	28,064	30,777
Therapists & counsellors	279			279	14,467
Training Courses	201			201	707
Client trips	-		-	-	-
Total	28,544	-	-	28,544	45,951
Costs of generating funds					
Governance costs		-	330,136	330,136	204,664
Resources Expended	28,544	-	330,136	358,681	250,615

Natural classification of resources expended

	2021 Total £	2020 Total £
Staff Costs	131,163	148,462
Communications	2,310	2,020
Premises	33,641	32,086
Stationery, printing and postage	1,379	1,468
Repairs	2,735	3,831
Advertising & information		
Motor & Travel	2,877	2,286
Professional fees	4,255	2,498
Depreciation	639	577
Sundries	4,317	2,143
Bank Charges & Interest	813	2,191
Activities		-
Bank building costs	146,008	7,102
	330,136	204,664

6 Net income/(expenditure)

	2021	2020
	£	£
This is stated after charging:		
Depreciation	639	577
Amortisation	-	-
Auditors' remuneration		
Audit services	1,775	1,725
Consultancy work		

7 Information regarding Directors and Employees

	2021	2020
	£	£
Wages and salaries	128,268	145,419
Pension costs	2,895	3,043
	131162.63	148462

The average number of employees, analysed by function was:

	2021	2020
Charitable purposes	8	6
Fundraising & publicity		
Management and administration of charity	4	4
	12	10

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

Fixed assets

	Shop	Cancer Centre	Vehicles	Property Improve	Office Equipment	Fixtures & Fittings	Total
			£	£	£	£	£
Cost							
At 01/10/20	93022	237,360	8,394	20,424	6,780	18,574	384,554
Additions	0	0	0	0	0		0
Disposals				0		0	0
At 30/09/21	93,022	237,360	8,394	20,424	6,780	18,574	384,554
Depreciation							
At 01/10/20			8,394	0	6,596	16,208	31,198
Charge for the year			0	0	46	593	639
Disposals				0		0	0
At 30/09/21	0	0	8,394	0	6,642	16,801	31,837
NBV 2021	93,022	237,360	0	20,424	138	1,773	352,717
NBV 2020	93,022	237,360	0	20,424	184	2,366	353,356

Debtors

	2021	2020
	£	£
Trade debtors	12,244	9,207
Other debtors	400	400
Prepayments	5,750	5,750
Accrued Income		
	18,394	15,357

Creditors - amounts falling due within one year

	2021	2020
	£	£
Loans and overdraft	197	4,414
Trade creditors	11,001	10,455
Deferred Income	59,109	205,117
Accruals	1,775	1,725
Lottery Payout	3,833	2,300
	75,914	224,011

Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	
Tangible Fixed Assets	352,717		-	352,717
Current Assets	102,369	-	66,756	169,125
Current Liabilities	(16,805)	-	(59,109)	(75,914)
Net Assets	438,281	-	7,647	445,928

Movement in funds

	At 1 October 2020	Incoming Resources	Outgoing Resources	) September 2021
	£	£	£	£
Restricted Funds				
Bank Building	-	146,008	146,008	-
WAG	-			-
Cwm Taf Health Board	7,497	22,493	22,343	7,647
Befriending Scheme	-			-
Cancer Care Society	-			-
Rotary Club	-			-
Moondance	-	50,000	50,000	-
Covid Grants	-	38,670	38,670	-
Insurance Claim	-			-
	-			-
Total Restricted Funds	7,497	257,171	257,021	7,647
Unrestricted Funds				
				-
Development fund				
General funds	464,891	332,221	358,831	438,281
Total unrestricted funds	464,891	332,221	358,831	438,281
Total funds	472,388	589,392	615,852	445,928

Note - All restricted funds with repect to the purchase of the building Barclays Bank have been moved unrestricted funds.

13. Purposes of restricted funds

Cwm Taff Local Health Board	Funding contribution towards transport and counselling & information.
Moondance Foundation	Funding towards transport taking clients to cancer related hospital appointments. There is £225,000 allocated to the refurbishment of the Barclays Bank Building. This is included in deferred income

ROWAN TREE CANCER CARE

England & Wales - Charity number 1096075

Accounts

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2020

Registered Charity No. 1096075
Company No. 4538022

Rowan Tree Cancer Care

Financial Statements
For the year ended 30 September 2020
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Rowan Tree Cancer Care

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the audited financial statements for the year ended 30 September 2020. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Rowan Tree Cancer Care
Charity Registration:	1096075
Company Registration:	4538022
Registered Office:	58/60 Commercial Street Mountain Ash CF45 3PW
Charity Manager: Company Secretary:	R Dash NAC Dash
Bank:	Unity Bank Nine Brindley place Birmingham B1 2HB
Independent Examiners:	Cooper Healey Audit Services Ltd Rabart House Pant Industrial Estate Merthyr Tydfil CF48 2SR

The following people were directors and officers of the charity on the date of approval of the report:

DIRECTORS/ TRUSTEES	ROLE	ELECTED BY	DATE ELECTED	DATE RESIGNED
NAC Dash	Treasurer/Director/ Secretary		2002	
K Rourke	Director		2002	
R Dash	Manager		2002	
B J Codd	Committee		2002	
J A Williams MBE JP	Committee		2002	
Wayne Griffiths	Committee		2013	
Anthony Griffiths	Committee		2017	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rowan Tree Cancer Care is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to ten pounds. At 30 September 2020 the company had 7 members. Rowan Tree Cancer Care is governed by its Memorandum and Articles of Association.

Rowan Tree Cancer Care was incorporated as a Company Limited by Guarantee on 18 September, 2002. The charity commenced operations in 2002.

Recruitment, Appointment of Trustees

Trustees, who are also Directors of the Company, are elected from the local community and must either reside or work in Rhondda Cynon Taff. The Trustee Board oversees the election process for Board appointments. A separate process, agreed by the Trustee Board, is followed for the election of the Chair. The Reference and Administrative Details above identifies the constituencies that elected each of the current trustees. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Rowan Tree Cancer Care through the provision of training courses and mentoring by established trustees.

Organisational Structure

Rowan Tree Cancer Care is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Rowan Tree Cancer Care and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Related Parties

The charity co-operates and liaises with a number of other services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major risks

Rowan Tree Cancer Care has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Rowan Tree Cancer Care is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.
Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects

The charity's main objective is to offer emotional and practical support to cancer sufferers and their carers living in the Borough of Rhondda Cynon Taff and surrounding area.

Aims, Objectives, Strategies and Activities for the Year

Rowan Tree Cancer Care aims to provide emotional and practical support to families living in Rhondda Cynon Taff and surrounding area by the provision of: -

1. Free transport for any cancer-related, hospital appointment
2. Counselling for anyone whose life is affected by cancer
3. Complimentary therapies to help relieve stress and promote the feeling of wellbeing.
4. Art therapy, creative workshop and the RTCC Choir
5. Hydrotherapy
6. Outreach Venues based in local GP Surgeries in Tonyrefail, Llantrisant and Porth
7. Wig Fitting

Supporting information was provided for inclusion in the application and plans made for implementing the additional service in the event of the application being successful.

The principal activity of Rowan Tree Cancer Care remained the provision of emotional and practical support for families living in Rhondda Cynon Taff whose lives are touched by cancer. This is provided through the main office in Mountain Ash, as well as outreach services based in GP Practices.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public, supporting the social enterprises and administering the charity. During the period of this report 1st October 2019 to 30th September 2020, 68 Volunteers contributing approximately 30,600 hours at national minimum wage of £8.72 totalling £266,832 to the charity. In comparison to last years report 1st October 2018 to 30th September 2019 136 volunteers contributed approximately 59,160 hours to the charity during the year, at the minimum wage of £8.21. It is estimated the value of this help is £485,703.

During the Pandemic our volunteer numbers and hours have decreased. The cancer Centre remained open throughout and support services continued such as transport service to any cancer related hospital appointment, telephone counselling and befriending service.
The charity introduced new services to support families such as delivering food parcels and post a wig service.
Following Government guidelines many of our volunteers were advised to shield due to underlying health conditions but continued to contact the Centre and support the charity.
In this report the charity would like to thank the Merthyr Tydfil and Cynon Valley Probation team for their help with transporting our clients to treatment.
The staff who have worked tirelessly and have continued to support the families registered with the charity.

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Families are being referred daily into the services provided by the charity.

Fundraising Activities

Total income for the year was £283,656 a decrease of £20,176 on 2018/2019.

Investment Activities

The charity holds a capital investment which is a retail premises situated at 70 Oxford Street, Mountain Ash CF45 3HB. This was refurbished during 2014. This has a current market valuation of £105,000. The main Cancer centre purchased and refurbished during 2010 at 58-60 Commercial Street, Mountain Ash, CF45 3PW has a current market value of £650,000.

The charity also purchased the old bank building next door to the main Cancer centre during 2016 for £50,889 and is being held at market value. Expected to be in the year end 30th September 2021, £225,000 has been allocated for the refurbishment following planning approval.

Factors Affecting the Achievement of Objectives

In order to strengthen the effectiveness of its services, the charity has continued to develop partnerships with other agencies and businesses. The Department of Works and Pensions provides training for the charities staff to offer advice and arrange home visits. Rowan Tree Cancer Care works in partnership through referrals with many organisations in the Private, Statutory and Voluntary Sector. Cwm Taff Local Health Board contributes a percentage of funding for the charity to provide cancer support services throughout the geographical area of Rhondda Cynon Taff.

5. FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £283,656 (2018/2019 £303,832). Of this £75,004 (2018/2019 £72,226) related to project restricted activities.

A surplus of £33,041 was made in the year (2018/2019 a deficit of £1,033). At 30 September 2020 total reserves were £472,388 of which £7,497 represented restricted funds, (2019: £439,347 and £7,350) as all restricted funds with respect to the purchase of the building Barclays Bank were moved to unrestricted funds.

Reserves Policy

Previously, Rowan Tree Cancer Care was required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

Principle Funding Sources

The Directors extend their gratitude to the Moondance Foundation, Cancer Care Society, Cwm Taff Local Health Board and to all kind donations and fundraising in the community.

Funds in Deficit

No funds were in deficit at the balance sheet date.

Investment Policy

As required in its Memorandum paragraph 4.15, in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

6. FUTURE PLANS

Rowan Tree Cancer Care is aiming towards a sustainable future, will open more shops if funding is secured and offer additional services to our families from the new building, Barclays Bank. RTCC is becoming one of the largest local charities in Rhondda Cynon Taff with all services in great demand. The charity wants to recruit more volunteers to meet the demand for the services and have a presence in the Rhondda Valley. The charity will continue to support students from local colleges to work on various projects within the charity. Also, to work in partnership with local agencies by training people to obtain retail skills to help them back into work.

7. DIRECTORS' RESPONSIBILITIES

Company Law and Charity Law require the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Rowan Tree Cancer Care and of the surplus or deficit for that period. In preparing those financial statements, the Directors are required to: -

(a) select suitable accounting policies and then apply them consistently,
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
(d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Rowan Tree Cancer Care and to enable them to ensure that the financial statements comply with the Companies Act, 2006.

The Directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

.....NAC Dash Secretary 8th April 2021

Independent Examiners Report to the Directors of Rowan Tree Cancer Care

I report on the accounts of Rowan Tree Cancer Care for the year ended 30th September 2020 which are set out on pages 11 to 20.

Respective responsibilities of directors and examiner.

The directors of Rowan Tree Cancer Care are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 144 of The Charities Act 2011 ("the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out on the statement below.

Independent Examiners Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Audit Services Ltd 8th April 2021

Rowan Tree Cancer Care
Statement of financial activities for the year ended 30/09/2020
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Development Fund	Total funds 2020	Total fund 201
		£	£	£	£	
Income and Endowments from	1b					
Income from donations and legacies	2a	61,163			61,163	134,115
Income from other trading activities	2b	76,994	-		76,994	97,491
Income from investments	2c	-			-	
Income from charitable activities	3	-	75,004		75,004	72,226
Covid Grants	4	70,495			70,495	
Total income and endowments		208,652	75,004	-	283,656	303,832
Expenditure on						
Expenditure on Raising funds	5					
Expenditure on Charitable activities	5	175,758	74,857		250,615	304,865
Total Expenditure	5	175,758	74,857	-	250,615	304,865
Net income/(expenditure)	6	32,894	147	-	33,041	(1,033)
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		32,894	147	-	33,041	(1,033)
Balances brought forward 2019	12	431,997	7,350	-	439,347	440,380
Balances carried forward 2020	12	464,891	7,497	-	472,388	439,347

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Rowan Tree Cancer Care

Balance Sheet as at 30 September 2020

	Note	Unrestricted Funds	Restricted Funds	Total 2020 £	2019 £
Fixed Assets					
Tangible Fixed Assets	8	353,356	-	353,356	351,975
Current Assets					
Debtors	9	7,860	7,497	15,357	20,296
Short term deposits					
Cash at bank and in hand		122,569	205,117	327,686	298,310
		130,429	212,614	343,043	318,606
Creditors - amounts falling due within one year	10	18,894	205,117	224,011	231,234
Net Current Assets		111,535	7,497	119,032	87,372
Net assets		464,891	7,497	472,388	439,347
Represented by:					
Funds of the Charity					
Unrestricted funds					
Accumulated fund		464,891	7,497	472,388	439,347
Designated funds		-		-	-
Restricted Funds	13	-		-	-
		464,891	7,497	472,388	439,347

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities:
• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
• The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 8th April 2021 and signed on their behalf by: -

NAC Dash
Director & Treasurer

Notes to the financial statements for the year ended 30 September 2020

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support are not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Fixed assets are included at cost.
Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows: -

Fixtures, fittings and equipment	-	25% reducing balance
Motor Vehicles	-	25% straight line
Property Improvements	-	20% on cost

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Income and endowments

	Unrestricted £	Restricted £	2020 Total £	2019 £
Donations & legacies				
Income from shops	61,163		61,163	134,115
	61,163	-	61,163	134,115
Income from other trading activities				
Lottery	18,201		18,201	39,021
Fundraising events / Donations	58,793	-	58,793	58,470
	76,994	-	- 76,994	- 97,491
Income from investments				
Bank Interest received	-	-	-	-

Income from Charitable Activities

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Grants	70,495	75,004	145,499	72,226
	70,495	75,004	145,499	72,226

Other Income

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Profit on disposal of fixed assets	-	-	-	-

5 Total expenditure on

	Direct Charitable activities £	Grants to third parties £	Support Activities £	2020 Total £	2019 Total £
Drivers Expenses	30,777		-	30,777	53,789
Therapists & counsellors	14,467			14,467	25,985
Training Courses	707			707	281
Client trips	-		-	-	-
Total	45,951	-	-	45,951	80,055
Costs of generating funds					
Governance costs		-	204,664	204,664	224,810
Resources Expended	45,951	-	204,664	250,615	304,865

Natural classification of resources expended

	2020 Total £	2019 Total £
Staff Costs	148,462	158,613
Communications	2,020	2,530
Premises	32,086	32,754
Stationery, printing and postage	1,468	4,296
Repairs	3,831	3,461
Advertising & information		-
Motor & Travel	2,286	2,403
Professional fees	2,498	2,565
Depreciation	577	342
Sundries	2,143	2,668
Bank Charges & Interest	2,191	1,983
Activities	-	414
Bank building costs	7,102	12,781
	204,664	224,810

6 Net income/(expenditure)

	2020	2019
	£	£
This is stated after charging:		
Depreciation	577	342
Amortisation	-	-
Auditors' remuneration		
Audit services	1,725	1,675
Consultancy work		

7 Information regarding Directors and Employees

	2020	2019
	£	£
Wages and salaries	145,419	156,046
Pension costs	3,043	2,567
	148462	158613

The average number of employees, analysed by function was:

	2020	2019
Charitable purposes	6	7
Fundraising & publicity		
Management and administration of charity	4	4
	10	11

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

8 Fixed assets

	Shop	Cancer Centre	Vehicles	Property Improve	Office Equipment	Fixtures & Fittings	Tota
			£	£	£	£	£
Cost							
At 01/10/19	93022	237,360	8,394	20,424	6,780	16,616	382,596
Additions	0	0	0	0	0	1,958	1,958
Disposals				0		0	0
At 30/09/20	93,022	237,360	8,394	20,424	6,780	18,574	384,554
Depreciation							
At 01/10/19			8,394	0	6,535	15,692	30,621
Charge for the year			0	0	61	516	577
Disposals				0		0	0
At 30/09/20	0	0	8,394	0	6,596	16,208	31,198
NBV 2020	93,022	237,360	0	20,424	184	2,366	353,356
NBV 2019	93,022	237,360	0	20,424	245	924	351,975

9 Debtors

	2020	2019
	£	£
Trade debtors	9,207	9,130
Other debtors	400	5,416
Prepayments	5,750	5,750
Accrued Income		
	15,357	20,296

10 Creditors - amounts falling due within one year

	2020	2019
	£	£
Loans and overdraft	4,414	9,206
Trade creditors	10,455	4,309
Deferred Income	205,117	212,219
Accruals	1,725	1,675
Lottery Payout	2,300	3,825
	224,011	231,234

Notes to the financial statements for the year ended 30 September 2020

Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds
Tangible Fixed Assets	353,356		-	353,356
Current Assets	130,429	-	212,614	343,043
Current Liabilities	(18,894)	-	(205,117)	(224,011)
Net Assets	464,891	-	7,497	472,388

Movement in funds

	At 1 October 2019 £	Incoming Resources £	Outgoing Resources £	September 2020 £
Restricted Funds				
Bank Building	-	7,102	7,102	-
WAG	-	-	-	-
Cwm Taf Health Board	7,350	36,094	35,947	7,497
Befriending Scheme	-	-	-	-
Cancer Care Society	-	-	-	-
Rotary Club	-	-	-	-
Moondance	-	30,000	30,000	-
Covid Grants	-	70,495	70,495	-
Insurance Claim	-	1,808	1,808	-
	-	-	-	-
Total Restricted Funds	7,350	145,499	145,352	7,497
Unrestricted Funds				
				-
Development fund				
General funds	431,997	173,157	140,263	464,891
Total unrestricted funds	431,997	173,157	140,263	464,891
Total funds	439,347	318,656	285,615	472,388

Note - All restricted funds with repect to the purchase of the building Barclays Bank have been moved unrestricted funds.

13. Purposes of restricted funds

Cwm Taff Local Health Board	Funding contribution towards transport and counselling & information.
Moondance Foundation	Funding towards transport taking clients to cancer related hospital appointments. There is £225,000 allocated to the refurbishment of the Barclays Bank Building. This is included in deferred income