

Charity Registration No. 1147195

Company Registration No. 07963616 (England and Wales)

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
CONTENTS

	Page
Trustees' report (including statement of trustees' responsibilities)	1 - 4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the accounts	11 –20

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) present their Annual Report, together with the audited accounts of Sussex Cancer Fund (the Company) for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Our purposes and activities

The purposes of the charity are to provide for the relief of sickness by way of research and the provision, maintenance and replacement of facilities, equipment and buildings for the Radiotherapy and Oncology department of local hospitals within the area of Brighton and Hove, in particular, the Royal Sussex County Hospital, Brighton, and in such parts of the surrounding district as the Trustees of the Charity may, in their absolute discretion, determine, from time to time.

The Charity's principal activity continues to be to seek funds in order to provide financial support for both research and the provision, maintenance and replacement of facilities, equipment and buildings for the Sussex Cancer centre at the Royal Sussex County Hospital Brighton and the Macmillan Horizon centre which was completed in 2017.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running A Charity (PB2)'.

Achievements and performance - Chairman's Report

The SCF maintains its responsibility to the Sussex Cancer Centre and ongoing contribution to the running costs of the Horizon Centre

The main emphasis of the SCF is moving towards that of a research grant body, enabling local cancer research in Sussex, directly benefitting Sussex patients and helping to attract a critical mass of skilled multidisciplinary cancer clinicians. This growing research funding role sits alongside the established provision of services for patient benefit.

In 2021/22 we have funded £20,000 for Dr Ollie Minton, Consultant in Palliative Care, to use to create a 'live' electronic reporting of Patient Related Outcome Measures (PROMS) whereby patients can answer questions related to their quality of life and side-effects on treatment, which can flag problems for the treating team and be used as part of the routine consultation.

We continue funding a further 2 research degrees, one to Professor Flint at the University of Brighton to supervise a senior gynaecological surgical trainee working on the effect of stress hormones on cancer cell response to chemotherapy and one to Dr Duncan Gilbert, Consultant Oncologist to supervise a senior Oncology trainee researching the effect of gut microbiome on colo-rectal cancer. Higher Specialist Trainees have been appointed to both these research positions.

Items of equipment have included chemotherapy chairs, bladder scanners and home blood pressure monitoring devices. The medical acupuncture service funded by SCF continues to be a great success delivering acupuncture in the Horizon Centre and has been rolled out to Eastbourne at St Wilfred's Hospice as a result of patient demand and we are planning to extend medical acupuncture to Worthing Hospital.

We continue to fund specialised services from partner charities such as the medical massage service in the chemotherapy suite and personalised fitness training for cancer patients through Brighter Outlook as part of Albion in the Community.

I am most grateful to Bob Leeds, David Witham and Joanna Godden for their continued commitment. The Board's support is very welcome and the future of the SCF remains positive.

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review (including Reserves policy)

Income for the year totalled £396,639, overall expenditure was £353,184 which included £160,286 of research and equipment grants made in the year.

The overall surplus for the year was £91,235.

Total funds carried forward was £818,167 which includes £1,884 of funds which have been designated for research grants.

The effects of Covid-19 seem to have finally disappeared, with income returning to a more normal level.

The charity's reserves policy is for reserves never to be allowed to go below £450,000. At the year end free reserves were £816,283, which are in excess of the policy.

Reference and administrative details

Charity number:	1147195
Company number:	07963616
Registered office:	Sussex Cancer Centre, Royal Sussex County Hospital, Eastern Road, Brighton, East Sussex, BN2 5BE

Our advisers

Auditors	TC Group	The Courtyard, Shoreham Road, Upper Beeding, Steyning, West Sussex, BN44 3TN
Bankers	CAF Bank	25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Solicitors	Wannops LLP	Southfield House, 11 Liverpool Gardens, Worthing, West Sussex, BN11 1SD

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Dr D J Bloomfield MRCP FRCR (Chairman)

B J Tremlett (Deputy Chair)

R A Leeds (Honorary Treasurer)

R G Maxwell

W H T Fenton

F Sims

Structure, Governance and Management

Governing Document

Sussex Cancer Fund is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24 February 2012. It is registered as a charity with the Charity Commission.

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Appointment and training of trustees

Appointment of Trustees is governed by the Articles of Association of the Charity. The board of Trustees is authorised to appoint new or additional Trustees. It recruits with the intention that the Board of Trustees is represented by a mix of business and medical skills. They are invited and encouraged to attend short training sessions given by existing Trustees in order to familiarise themselves with the Charity and the context within which it operates.

The charity is organised by the trustees in accordance with its governing document. The trustees meet quarterly but there are subgroups, which include specialist co-optees, and which meet more frequently to assess grant applications. These subgroups report to the full Board of trustees, which then approve or refuse grants.

Organisation

The charity is organised by the trustees in accordance with its governing document. The trustees meet quarterly but there are subgroups, which include specialist co-optees, and which meet more frequently to assess grant applications. These subgroups report to the full Board of trustees, which then approve or refuse grants.

Risk management

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

Trustees' responsibilities in relation to the accounts

The charity trustees (who are also the directors of Sussex Cancer Fund for the purposes of company law) are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

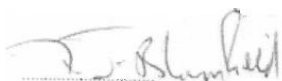
FOR THE YEAR ENDED 31 MARCH 2022

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees



Dr D Bloomfield MRCP FRCR

Dated: 10 January 2023

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SUSSEX CANCER FUND

Opinion

We have audited the financial statements of Sussex Cancer Fund (the 'charitable company') for the year ended 31 March 2021 on pages 8 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report¹, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX CANCER FUND

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matter in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SUSSEX CANCER FUND

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mr Mark Cummins FCCA (Senior Statutory Auditor)

for and on behalf of TC Group

Statutory Auditors

The Courtyard
Shoreham Road
Upper Beeding
Steyping
West Sussex
BN44 3TN

Dated: 24 January 2023

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Designated funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	6	391,328	-	391,328	159,132
Investment income	7	5,311	-	5,311	5,520
Total income		396,639	-	396,639	164,652
Expenditure on:					
Raising funds		3,046	-	3,046	1,411
Charitable activities		189,852	160,286	350,138	523,158
Total expenditure	8	192,898	160,286	353,184	524,569
Net gains/(losses) on investments	12	47,780	-	47,780	106,991
Net income/(expenditure)		251,521	(160,286)	91,235	(252,926)
Transfers between funds	18	(100,000)	100,000	-	-
Net movement in funds		151,521	(60,286)	91,235	(252,926)
Reconciliation of funds					
Total funds brought forward		664,762	62,170	726,932	979,858
Total funds carried forward		816,283	1,884	818,167	726,932

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the statement of financial activities.

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investments	12		558,448		510,668
Current assets					
Debtors	13	125,145		18,208	
Cash at bank and in hand		764,351		755,644	
		<u>889,496</u>		<u>773,852</u>	
Creditors: amounts falling due within one year	14	<u>(311,481)</u>		<u>(291,903)</u>	
Net current assets			<u>578,015</u>		<u>481,949</u>
Total assets less current liabilities			<u>1,136,463</u>		<u>992,617</u>
Creditors: amounts falling due after more than one year	15		<u>(318,296)</u>		<u>(265,685)</u>
Net assets			<u><u>818,167</u></u>		<u><u>726,932</u></u>
The funds of the charity:					
Unrestricted funds:					
Designated funds	18	1,884		62,170	
Unrestricted income funds		816,283		664,762	
			<u><u>818,167</u></u>		<u><u>726,932</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 10 January 2023.



Dr D Bloomfield MRCP FRCR

Company Registration No. 07963616

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Cash flows from operating activities:					
Net income/expenditure for the year		91,235		(252,926)	
Unrealised (gain)/losses on investments	12	(47,780)		(106,991)	
Dividends and interest from investments	7	(5,311)		(5,520)	
(Increase)/decrease in debtors	13	(106,937)		41,018	
Increase/(decrease) in creditors	14	72,189		203,255	
Net cash provided by/(used in) operating activities			3,396		(121,164)
Cash flows from investing activities:					
Dividends and interest from investments	7	5,311		5,520	
Cash provided by/(used in) investing activities			5,311		5,520
Increase/(decrease) in cash			8,707		(115,644)
Cash and cash equivalents at the beginning of the year			755,644		871,288
Cash and cash equivalents at the end of the year			764,351		755,644
Analysis of cash and cash equivalents					
			At 1 April 2021	Cash flow	At 31 March 2022
			£	£	£
Cash at bank and in hand			755,644	8,707	764,351
			755,644	8,647	764,351

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Legal status of charitable company

Sussex Cancer Fund is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2 Accounting policies

2.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex Cancer Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Sussex Cancer Fund's ability to continue as a going concern. This takes into account any known impact of the covid-19 pandemic on the financial position of the charity.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

Legacy income is accounted for in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and when the amount can be quantified with sufficient accuracy.

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Other trading activities represent income from organised events and are recognised when receivable.

Investment income is accounted for when receivable.

Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Expenditure on raising funds includes costs incurred by the charity in fundraising.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Grants payable are charged in the year when the offer is approved by trustees and conveyed to the recipient. All grants awarded are specifically to provide financial support for cancer research and for the provision, maintenance and replacement of facilities, equipment and buildings for the radiotherapy and oncology department at the Royal Sussex County Hospital, Brighton. In the year, the charity also provided funding for a new Cancer Support Centre.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. These are shown within support costs.

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting Policies

(continued)

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

2.4 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

2.5 Investments

Investments are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.9 Donated services and facilities

The Charity operates from an office within the Royal Sussex County Hospital. These facilities are donated to the charity. The trustees are grateful for the continuing support from Brighton and Sussex University Hospitals Trust. On receipt, donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.10 Pensions

The charity operates an Auto Enrolment defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they are incurred.

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

3 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

4 Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Audit fee	7,800	7,800

5 Comparative funds – Statement of Financial Activities for the year ended 31 March 2021

	Unrestricted funds	Designated funds	Total 2021
Income from:			
Donations and legacies	159,132	-	159,132
<i>Other trading activities:</i>			
Fundraising	-	-	-
Investment income	5,520	-	5,520
Total income	164,652	-	164,652
Expenditure on:			
<i>Raising funds:</i>			
Fundraising	1,411	-	1,411
<i>Charitable activities</i>	173,450	349,708	523,158
Total expenditure	174,861	349,708	524,569
Net gains/(losses) on investments	106,991	-	106,991
Net income/(expenditure)	96,782	(349,708)	(252,926)
Transfers between funds	-	-	-
Net movement in funds	-	-	-
Reconciliation of funds			
Total funds brought forward	567,980	411,878	979,858
Total funds carried forward	664,762	62,170	726,932

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Income from donations and legacies

	2022	2021
	£	£
Donations and gifts	166,841	113,632
Legacies receivable	224,487	45,500
	<hr/> 391,328 <hr/>	<hr/> 159,132 <hr/>

7 Investment income

	2022	2021
	£	£
Dividends from UK equities	-	1
Interest receivable	5,311	5,519
	<hr/> 5,311 <hr/>	<hr/> 5,520 <hr/>

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Expenditure

	Staff costs £	Other costs £	Grant funding £	Total 2022 £	Total 2021 £
Raising funds					
Fundraising	-	3,046	-	3,046	1,411
Charitable activities					
Horizon Centre costs	-	96,378	-	96,378	62,910
Cancer Centre costs	-	32,038	-	32,038	39,645
Research and equipment grants	-	-	160,286	160,286	349,708
Support costs	49,951	11,485	-	61,436	70,895
	49,951	139,901	160,286	350,138	523,158
Total expenditure	49,951	142,947	160,286	353,184	524,569

Analysis of support costs (including Governance costs)

	2022 £	2021 £
Wages and salaries	49,951	61,975
General office and administration	3,685	1,120
Governance costs:		
Audit fees	7,800	7,800
	61,436	70,895

SUSSEX CANCER FUND

(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Grants payable

	2022 £	2021 £
Equipment and Research grants	160,286	349,708
Grants to institutions relating to equipment and research grants comprise:		
Research (Chevassut)	66,883	50,000
Research (Dr Nikipota & Dr Brock)	-	52,047
Research (Gilbert)	-	95,133
Research (Chevassut & Pepper)	20,000	209,552
Research (Trigger Project)	-	5,800
Research (Cressida Lormier)	-	384
Research (Chessavut/Saad)	46,884	-
Research (Flint)	138,519	-
Grants withdrawn	(112,000)	(63,208)
	160,286	349,708

Details of grant commitments payable at the year-end can be found at note 15.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or received any reimbursement of expenditure.

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration and support staff	<u>2</u>	<u>2</u>

Employment costs

	2022	2021
	£	£
Wages and social security costs	47,100	58,279
Pension contributions	2,851	3,696
	<u>49,951</u>	<u>61,975</u>

There were no employees whose annual remuneration was £60,000 or more.

Pension contributions solely related to a defined contribution scheme. There were pension contributions outstanding at the year-end totalling £nil (2021: £nil).

The key management personnel comprises of the Administrator and the marketing & communications officer, all of which the above employment costs relate to.

12 Fixed asset investments

	£
Fair value at 1 April 2021	510,668
Change in value in the year	47,780
Fair value at 31 March 2022	<u>558,448</u>

If fixed assets had not been revalued, they would have been included at the following historical cost:

	2022	2021
	£	£
Cost	450,000	450,000

13 Debtors

	2022	2021
	£	£
Income tax recoverable	10,145	8,208
Prepayments and accrued income	115,000	10,000
	<u>125,145</u>	<u>18,208</u>

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Creditors: amounts falling due within one year	2022	2021
	£	£
Grants payable	298,888	283,435
Trade creditors	4,793	668
Accruals	7,800	7,800
	<hr/>	<hr/>
	311,481	291,903
	<hr/>	<hr/>
15 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Grants payable		
1-2 years	318,296	210,685
2-5 years	-	55,000
	<hr/>	<hr/>
	318,296	265,685
	<hr/>	<hr/>
16 Pension and other post-retirement benefit commitments		
Defined contribution		
	2022	2021
	£	£
Contributions payable by the charity for the year	2,850	3,696
	<hr/>	<hr/>
17 Reconciliation of grants payable	2022	2021
	£	£
Grants brought forward	549,121	292,572
Net commitments made in the year (note 9)	160,286	349,708
Grants paid during the year	(92,023)	(93,160)
	<hr/>	<hr/>
Commitments at 31 March 2022	617,384	549,120
	<hr/>	<hr/>
Commitments at 31 March 2022 are payable as follows:		
Within one year	298,888	283,435
After more than one year	318,296	265,685
	<hr/>	<hr/>
	617,184	549,120
	<hr/>	<hr/>

At the year end, there were eight grant commitments outstanding. Eight of the grants relate to research totalling £617,184.

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Income	Movement in funds		Balance at 31 March 2022
	£	£	Expenditure	Transfers	£
Research Funds	62,170	-	(160,286)	100,000	1,884
	<u>62,170</u>	<u>-</u>	<u>(160,286)</u>	<u>100,000</u>	<u>1,884</u>

The research fund is separated from general funds for the purpose of funding future research projects as shown in note 10.

19 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Investments	558,448	-	558,448
Current assets	270,428	619,068	889,496
Creditors: amounts falling due within one year	(12,593)	(298,888)	(311,481)
Creditors: amounts falling due after more than one year	-	(318,296)	(318,296)
	<u>816,283</u>	<u>1,884</u>	<u>818,167</u>

Analysis of net assets between funds - Comparative

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Investments	510,668	-	510,668
Current assets	162,562	611,290	773,852
Creditors: amounts falling due within one year	(8,468)	(283,435)	(291,903)
Creditors: amounts falling due after more than one year	-	(265,685)	(265,685)
	<u>664,762</u>	<u>62,170</u>	<u>726,932</u>

SUSSEX CANCER FUND
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Control

The charity is under the control of the Trustees.

21 Related Party Transactions

The nature of the charity's activities means that it provides financial support to Brighton and Sussex University Hospitals NHS Trust through research and equipment grants. Some of the charity's Trustees are employed by the Trust but do not financially gain from the support given by the charity.