

Registered number: 08240913  
Charity number: 1149758

**ARK CANCER CENTRE CHARITY**  
(A Company Limited by Guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**

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**ARK CANCER CENTRE CHARITY**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Trustees**

M Rees  
S Fell, Chair  
R Finlayson

**Company registered number**

08240913

**Charity registered number**

1149758

**Registered office**

The Ark Conference Centre, Dinwoodie Drive, Basingstoke, Hampshire, RG24 9NN

**Company secretary**

M Urry

**Independent auditors**

Wise & Co, Wey Court West, Union Road, Farnham, Surrey, GU9 7PT

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**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees (who are also directors of the Charity for the purposes of the Companies Act) present their annual report, which is also the directors' report, together with the audited financial statements of Ark Cancer Centre Charity (the company) for the year ended 31 December 2021. The Trustees confirm that the Annual Report and Financial Statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (effective 1 January 2019).

Since the Company qualifies as small under section 383, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

**Structure, management and governance**

● **Structure**

Ark Cancer Centre Charity is a Company Limited by Guarantee (No: 8240913) and a Charity Registered in England and Wales (No: 1149758). It is governed by its Memorandum and Articles of Association. The Trustees constitute Directors of the Charity for the purposes of company law.

Ark Cancer Centre was registered as a company on 4th October 2012. It was registered as a charity on 14th November 2012 and as a result was approved to change its company name to Ark Cancer Centre Charity on 26th November 2012.

Emphasis is placed on the skills of the Trustees to ensure Trustees' full contribution to the Charity's development.

● **Management**

The management of the Charity falls into three areas of responsibility:

1. Identification of the fundraising project:

The Trustees have identified the need to raise funds to enhance the patient experience above NHS standard in a proposed new cancer centre to be built by Hampshire Hospitals NHS Foundation Trust. These funds will be used in two distinctive ways:

- i. the design of the building to maximise the therapeutic environment
- ii. the provision of the complementary and support services

The Trustees are committed to fundraising activities to facilitate grant applications from Hampshire Hospitals NHS Foundation Trust. (See Objectives and Activities).

2. Communication:

The Trustees will ensure that the aims of the Charity are projected with accuracy and clarity to the general public, across all fundraising activities and initiatives to ensure a true reflection of its objects.

3. Finance and administration:

Responsibility for the accounting, secretarial, legal and administrative requirements of the Charity are managed by the Trustees.



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**ARK CANCER CENTRE CHARITY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Structure, management and governance (continued)**

● **Governance**

**1. Objectives and Activities**

The Charity's objects as stated in its Articles of Association are:

The relief of sickness and the preservation of health and to assist in the treatment and care of persons affected by cancer through the enhancements of all aspects of cancer care including:

- i. providing or assisting in the provision of equipment, facilities and services ancillary or supplemental to those provided by the statutory authorities or other care providers
- ii. to provide or assist in the provision of funding for enhanced or improved fitting out and decoration or any improvement to the aesthetic aspects of new or existing cancer care centres run by the statutory authorities or other care providers to enhance the wellbeing of persons affected by cancer
- iii. providing or assisting in the provision of; or providing funding for statutory authorities or other care providers to provide, ancillary and complementary care services and therapies to enhance the wellbeing of persons affected by cancer
- iv. provide support, assistance and information directly or indirectly to people affected by cancer and their carers, families and friends
- v. promote and influence effective care, involvement and support for people affected by cancer, their carers, families and friends

The furtherance of such objects and purposes to be carried out in North Hampshire or generally in the United Kingdom being objects and purposes which are exclusively charitable according the law of England and Wales.

**2. Public Benefit**

The Charity has looked at the public benefits of its objectives and has concluded that there is significant evidence highlighting that offering treatment in a pleasant, interesting, innovative environment benefits patients and greatly improves the outcome of their treatment. The grants will ensure the provision of:

- i. Therapies and Counselling will be provided in an uplifting environment to help improve the experience of patients living with cancer.
- ii. A range of support therapies, i.e. psychological support, survivorship courses, access to health, fitness, complementary therapies, etc. plus comprehensive information resources. These services will enable patients to manage their condition throughout diagnosis and treatment to assist people living with cancer and their families.

In summary the public benefit of Ark Cancer Centre Charity is to ensure that enhanced facilities are available for anyone who needs support, whether they are receiving treatment or are family members engaged in supporting a sufferer during or after their treatment.

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**ARK CANCER CENTRE CHARITY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Structure, management and governance (continued)**

Therefore the Trustees believe that they have complied with the duty to have due regard to guidance published by the Charity Commission.

● **Grant making policy**

Funding is made available to Hampshire Hospitals NHS Foundation Trust via grants. Grants are made to Hampshire Hospitals NHS Foundation Trust at the Trustees' discretion. The Trustees assess all bids from Hampshire Hospitals NHS Foundation Trust to ensure that the Charity would not be substituting other funding sources for standard NHS provision but would be contributing to enhancing what is expected over and above that which will be provided by Hampshire Hospitals NHS Foundation Trust.

Grant requests to provide integrated access to complementary therapies and support services are required to demonstrate that they meet at least one of the following objectives in order to be considered for funding:

- i. Enhancing the quality of care received by patients and families over and above the NHS standard provision
- ii. Improving patient confidence in care provided
- iii. Pump priming and supporting innovation
- iv. Supporting the development and growth of the Wellbeing Centre to enable access to more patients
- v. Attraction, retention and development of staff of the highest calibre

Grants are not made to any other organisation or individual.

Once a grant has been approved the commitment is recognised and the grant is paid in agreed instalments over the duration of the project.

**Financial review**

● **Investment policy**

Following the after effects of Covid19 and the extreme volatility in the markets, funds held by the Charity were not committed to any long term investments. The Charity will continue to use high interest rate deposit accounts and will review this policy as markets improve.

● **Reserves policy**

At the year end the Charity held unrestricted reserves of £2,710,642 (2020 - £1,518,412 restated to £2,643,412).

The Reserves policy is regularly revised to enable the facilitation of grants to Hampshire Hospital Foundation Trust in line with its Grant Making Policy.

A successful grant application was received last year which enabled the Wellbeing Centre to be built and a further grant application is expected next year to facilitate the recruitment of qualified staff to deliver therapies and counselling services (employed and managed by North Hampshire Hospital Foundation Trust).

Once services are established it is our intention to review the reserves policy to ensure we have funds in place, for the next 5-year period to support the development of this very important service provision.



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**ARK CANCER CENTRE CHARITY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance**

● **The Wellbeing Centre**

Following last year's successful grant application, we are pleased to report the completion of the therapy and counselling rooms in an attractive and uplifting Wellbeing Centre.

Additionally, following a donation from the Lady Edwina Mountbatten and Leanora Children's Foundation Trust a calming and colourful wellbeing garden has been designed and built. This really attractive sunny area with raised beds and paths provides a peaceful sitting area for patients and relatives.

Looking forward we expect to receive a grant request from Hampshire Hospital Foundation Trust, to facilitate the recruitment of therapists and counsellors to provide services to Hampshire Hospitals cancer patients. Initially focusing on massage, acupuncture, reflexology plus a variety of counselling services. The referrals will be managed by the cancer services teams and patients will be directed to the most appropriate services and delivered by the Wellbeing team.

● **Fundraising activity over the past year**

We were very fortunate to receive notification of a considerable legacy donation during 2020, received in 2021, from a long-standing supporter of the charity for which we are extremely grateful. This will help to ensure security of funding for the delivery of wellbeing services to many cancer patients referred by Hampshire Hospitals Cancer teams.

We are pleased to have the continued support of the members of the 50:50 Club during this year.

The recycling banks continue to be very successful and we have an additional clothing bank which is set on the site of a local Business supporter.

Many of the Arks' 'Our Partner' supporters and individual supporters have continued their support throughout the year with one of the main events being the virtual LEJOG (Land's End to John O'Groats) walk by a long-term supporter.

There has been a steady income through our online shopping platforms such as Amazon, Facebook, Making a Difference Cards, Easy Fundraising and CAF. These have been very important throughout the year to keep engaged with supporters and donors.

● **Further activity**

Going forward the Charity will be relaunching a refreshed branding together with an updated website. We will also be introducing contactless donation with the ability to donate directly through our website. This will create a seamless online and offline interaction for our donors.

We also hope to engage with people who may wish to volunteer for us, and build long-term relationships with the families and patients through our wellbeing service.

We are immensely grateful for the continued support of our charity partners, fundraisers and supporters for continuing to be involved and committed to our charity at such a challenging time. The money we have raised together has helped to bring fruition to the new Wellbeing Centre and support the services going forward.

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**ARK CANCER CENTRE CHARITY**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Wise & Co, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

S Fell .

**S Fell**  
Trustee

Date:

22/9/2022 .



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**ARK CANCER CENTRE CHARITY**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 22/9/2022 and signed on its behalf by:

*S Fell*

**S Fell**  
Trustee

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**ARK CANCER CENTRE CHARITY**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARK CANCER CENTRE CHARITY**

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**Opinion**

We have audited the financial statements of Ark Cancer Centre Charity (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 December 2021 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.



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**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARK CANCER CENTRE CHARITY**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the 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 Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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 Trustees' 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 Trustees' Report and from the requirement to prepare a Strategic Report.



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**ARK CANCER CENTRE CHARITY**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARK CANCER CENTRE CHARITY**  
**(CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, 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.

**Auditors' 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 Auditors' 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, the Charities Act 2011 and UK tax legislation.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

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**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARK CANCER CENTRE CHARITY**  
**(CONTINUED)**

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**Other matters**

The comparative figures presented in these financial statements are not audited.

**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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*M. Dickinson*

**Mark Dickinson FCA (Senior Statutory Auditor)**

for and on behalf of

**Wise & Co**

Chartered Accountants

Statutory Auditors

Wey Court West

Union Road

Farnham

Surrey

GU9 7PT

Date:

*27/09/2022*

**ARK CANCER CENTRE CHARITY**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2020</i> <i>£</i>
<b>Income from:</b>				
Donations and legacies	3	116,353	116,353	1,233,599
Other trading activities	4	55,894	55,894	74,946
Investments	5	2,152	2,152	8,211
<b>Total income</b>		<b>174,399</b>	<b>174,399</b>	<b>1,316,756</b>
<b>Expenditure on:</b>				
Raising funds	6	3,342	3,342	3,652
Charitable activities	7	103,826	103,826	219,810
<b>Total expenditure</b>		<b>107,168</b>	<b>107,168</b>	<b>223,462</b>
<b>Net movement in funds</b>		<b>67,231</b>	<b>67,231</b>	<b>1,093,294</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward as previously stated		1,518,412	1,518,412	1,550,118
Prior year adjustment		1,125,000	1,125,000	-
Total funds brought forward as restated		2,643,412	2,643,412	1,550,118
Net movement in funds		67,231	67,231	1,093,294
<b>Total funds carried forward</b>		<b>2,710,643</b>	<b>2,710,643</b>	<b>2,643,412</b>

The notes on pages 16 to 29 form part of these financial statements.



**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 08240913**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	As restated 2020 £
<b>Fixed assets</b>			
Tangible assets	11	2,591	545
		<u>2,591</u>	<u>545</u>
<b>Current assets</b>			
Debtors	12	2,435	1,131,436
Investments	13	405,840	-
Cash at bank and in hand		2,317,626	1,518,662
		<u>2,725,901</u>	<u>2,650,098</u>
Creditors: amounts falling due within one year	14	(17,850)	(7,231)
<b>Net current assets</b>		<u>2,708,051</u>	<u>2,642,867</u>
<b>Total assets less current liabilities</b>		<u>2,710,642</u>	<u>2,643,412</u>
<b>Net assets excluding pension asset</b>		<u>2,710,642</u>	<u>2,643,412</u>
<b>Total net assets</b>		<u><u>2,710,642</u></u>	<u><u>2,643,412</u></u>
<b>Charity funds</b>			
Restricted funds	16	-	-
Unrestricted funds	16	2,710,642	2,643,412
<b>Total funds</b>		<u><u>2,710,642</u></u>	<u><u>2,643,412</u></u>

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**ARK CANCER CENTRE CHARITY**  
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**REGISTERED NUMBER: 08240913**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on  
and signed on their behalf by:

22/9/2022 .

S Fell .

**S Fell**  
Trustee

The notes on pages 16 to 29 form part of these financial statements.

**ARK CANCER CENTRE CHARITY**  
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	19	1,207,641	(24,426)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,837)	-
Purchase of term deposit accounts		(405,840)	-
<b>Net cash (used in)/provided by investing activities</b>		(408,677)	-
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		-	-
<b>Change in cash and cash equivalents in the year</b>		798,964	(24,426)
Cash and cash equivalents at the beginning of the year		1,518,662	1,543,088
<b>Cash and cash equivalents at the end of the year</b>	20	2,317,626	1,518,662

The notes on pages 16 to 29 form part of these financial statements



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**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. General information**

Ark Cancer Centre Charity is a private company, limited by guarantee without share capital and incorporated in England. Its registered office address is The Ark Conference Centre, Dinwoodie Drive, Basingstoke, Hampshire, RG24 9NN.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ark Cancer Centre Charity 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.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the Company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**ARK CANCER CENTRE CHARITY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.



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**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. Accounting policies (continued)**

**2.6 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Computer equipment	- 20% straight line basis
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**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Current asset investments**

Current asset investments include short-term deposits with a maturity of more than three months from the date of opening of the deposit or similar account.

**2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.11 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**3. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	29,458	-	29,458
Legacies	81,895	-	81,895
Grants	5,000	-	5,000
Government grants	-	-	-
	<u>116,353</u>	<u>-</u>	<u>116,353</u>

Included in donations is £21,024 (2020 - £21,024) estimated as the cost of salaries donated.

	<i>As restated</i> Unrestricted funds 2020 £	<i>Restricted</i> funds 2020 £	<i>As restated</i> Total funds 2020 £
Donations	58,599	-	58,599
Legacies	1,125,000	-	1,125,000
Grants	-	-	-
Government grants	-	50,000	50,000
	<u>1,183,599</u>	<u>50,000</u>	<u>1,233,599</u>

**4. Income from charitable activities**

**Income from fundraising events**

	Unrestricted funds 2021 £	Total funds 2021 £
Income from events	<u>55,894</u>	<u>55,894</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**4. Income from charitable activities (continued)**

**Income from fundraising events (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from events	74,946	74,946

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Bank interest receivable	2,152	2,152

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest receivable	8,211	8,211

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Event costs	-	-
Online donation fees	446	446
Cost of marketing and prizes	2,896	2,896
	<b>3,342</b>	<b>3,342</b>



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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Expenditure on raising funds (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Event costs	426	426
Online donation fees	562	562
Costs of marketing and prizes	2,664	2,664
	<u>3,652</u>	<u>3,652</u>

**7. Analysis of expenditure on charitable activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs	<u>49,380</u>	<u>54,446</u>	<u>103,826</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	<u>1,920</u>	<u>173,561</u>	<u>44,329</u>	<u>219,810</u>

Included in support costs is £21,024 (2020 - £21,024) estimated as the cost of salaries donated.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Analysis of expenditure on charitable activities (continued)**

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Fees/subscriptions	277	111
Advertising and promotion	62	-
Miscellaneous costs	5,869	436
Recharged salary costs	36,024	36,024
Stationery	2,239	1,242
Database costs	2,881	2,594
Telephone	137	439
Governance costs	6,957	3,483
	<u>54,446</u>	<u>44,329</u>

**8. Analysis of grants**

	<b>Grants to Institutions 2021 £</b>	<b>Total funds 2021 £</b>
Grants to Hampshire Hospitals NHS Foundation Trust in support of Cancer Treatment Centre	-	-
	<u>-</u>	<u>-</u>
	<i>Grants to Institutions 2020 £</i>	<i>Total funds 2020 £</i>
Grants to Hampshire Hospitals NHS Foundation Trust in support of Cancer Treatment Centre	173,561	173,561
	<u>173,561</u>	<u>173,561</u>

£50,000 of the 2020 grant payment has been treated as restricted expenditure.

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**ARK CANCER CENTRE CHARITY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. Auditors' remuneration**

In 2020 the accounts were subject to Independent Examination rather than audit.

The auditors' remuneration amounts to an auditor fee of £5,640 (2020 - £2,600).

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

**11. Tangible fixed assets**

	Computer equipment £
<b>Cost or valuation</b>	
At 1 January 2021	4,072
Additions	2,837
Disposals	(1,025)
At 31 December 2021	<u>5,884</u>
<b>Depreciation</b>	
At 1 January 2021	3,527
Charge for the year	791
On disposals	(1,025)
At 31 December 2021	<u>3,293</u>
<b>Net book value</b>	
At 31 December 2021	<u><u>2,591</u></u>
At 31 December 2020	<u><u>545</u></u>



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**12. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Prepayments and accrued income	2,435	1,131,436
	<u>2,435</u>	<u>1,131,436</u>

**13. Current asset investments**

	2021 £	2020 £
Term deposit accounts	405,840	-
	<u>405,840</u>	<u>-</u>

**14. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	17,850	7,231
	<u>17,850</u>	<u>7,231</u>

**15. Prior year adjustments**

The Company had been advised that probate had been granted on a legacy during the year ended 31 December 2020 and the amount could be reliably estimated and the comparative figures have been amended to reflect the income and accrued income of £1,125,000.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. Statement of funds**

**Statement of funds - current year**

	As restated Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General funds	2,643,412	174,399	(107,169)	2,710,642

**Statement of funds - prior year**

	Balance at 1 January 2020 £	As restated Income £	Expenditure £	As restated Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General funds	1,550,118	1,266,756	(173,462)	2,643,412
<b>Restricted funds</b>				
Well-being centre	-	50,000	(50,000)	-
<b>Total of funds</b>	1,550,118	1,316,756	(223,462)	2,643,412

The Well-being centre fund represents funds received to support the creation of a new area to support well-being.

**ARK CANCER CENTRE CHARITY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Summary of funds**

**Summary of funds - current year**

	As restated Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	2,643,412	174,399	(107,169)	2,710,642

**Summary of funds - prior year**

	Balance at 1 January 2020 £	As restated Income £	Expenditure £	As restated Balance at 31 December 2020 £
General funds	1,550,118	1,266,756	(173,462)	2,643,412
Restricted funds	-	50,000	(50,000)	-
	1,550,118	1,316,756	(223,462)	2,643,412

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,591	2,591
Current assets	2,725,900	2,725,900
Creditors due within one year	(17,849)	(17,849)
<b>Total</b>	2,710,642	2,710,642



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**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	67,231	1,093,294
<b>Adjustments for:</b>		
Depreciation charges	791	567
Decrease/(increase) in debtors	1,129,001	(1,118,152)
Increase/(decrease) in creditors	10,618	(135)
<b>Net cash provided by/(used in) operating activities</b>	<b>1,207,641</b>	<b>(24,426)</b>

**20. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	88,333	1,297,164
Notice deposits (less than 3 months)	2,229,293	221,498
<b>Total cash and cash equivalents</b>	<b>2,317,626</b>	<b>1,518,662</b>

**21. Analysis of changes in net debt**

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	1,518,662	798,964	2,317,626
Term deposit accounts	-	405,840	405,840
	<b>1,518,662</b>	<b>1,204,804</b>	<b>2,723,466</b>

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**22. Operating lease commitments**

At 31 December 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
<b>Equipment</b>		
Not later than 1 year	1,487	731
Later than 1 year and not later than 5 years	3,871	1,957
	<u>5,358</u>	<u>2,688</u>

**23. Members' liability**

Each member of the charitable Company undertakes to contribute to the assets of the Company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**24. Related party transactions**

No transactions with related parties took place in the period of account.

**25. Post balance sheet events**

Since the year end, the charity has been notified that it has been left a legacy for £70,569.

**26. Controlling party**

During the year, the charity was under the control of the Trustees.

**27. Contingent assets**

The charity entered into the contract with Greenham Common Trust during 2014 where Greenham Common Trust confirmed it would match-fund donations for the Ark Charity if the donations were put through their 'Find-me-a-Grant' portal, this evolved into The Good Exchange. The match funding was set on a basis of a 1:1 ratio to the maximum amount of £500,000. The Ark Charity reached this match-funding goal in November 2017. The matched funding payment from Greenham Common Trust will be released to the charity on receipt of a copy of the building completion certificate.

## Document Activity Report

### Document Sent

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