

Charity registration number: 1157796

Newbury Cancer Care

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Newbury Cancer Care

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Newbury Cancer Care
Reference and Administrative Details

Chairman

D I Ormrod

Trustees :

A J Cole

D I Ormrod

P L Wright

K A D Monte (appointed 4 October 2022)

L J Robins (appointed 6 December 2022 and resigned 1 August 2023)

J Baggaley

T Allum

E J Allen

M C Bull

C Stockwell (resigned 31 May 2022)

C Bartlam (resigned 6 December 2022)

M Hart (resigned 31 March 2022)

M Brownridge (appointed 31 May 2022)

**Senior Management / Leadership
Team**

Dr Paul Millard, President

Helen Milroy, Co-opted Member and Director of Operations

Charity Registration Number

1157796

Principal Office

The Rosemary Centre
West Berkshire Community Hospital
Benham Hill
Newbury
Berkshire
RG18 3AS

Independent Examiner

Kerry Hawkins FCCA
UHY Ross Brooke
31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Newbury Cancer Care

Reference and Administrative Details (continued)

Solicitors

Gardner Leader LLP
20-24 Market Place
Newbury
Berkshire
RG14 5BA

Bankers

Newbury Building Society
90 Bartholomew Street
Newbury
Berkshire
RG14 5EE

Lloyds Bank
5 Bridge Street
Newbury
Berkshire
RG14 5BQ

Newbury Cancer Care

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

Newbury Cancer Care was established more than 35 years ago to respond quickly and effectively to local (West Berkshire) needs by providing practical and emotional support to cancer patients and their families from diagnosis through to palliative and end of life care. The Charity also supports some other patients with life limiting illnesses. These remain our core objectives.

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit and are satisfied that the Charity's aims and objectives and overall activities in serving the local community are compliant and conform with statutory requirements.

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

Reserves and grant making policies

These are clearly related. There is a steady flow of requests to support/assist individuals who are experiencing financial hardship as a consequence of their cancer and each request for a financial grant is considered sympathetically and approved when considered appropriate. The Charity continues to support patient services and capital projects at the West Berkshire Hospital as funds allow.

The reserves policy is based upon the Charity's core objectives and its principal features are:

- a. To achieve a margin of working capital sufficient to enable all aspects of the charity's activities to be conducted efficiently and unimpeded.
- b. To provide sufficient resources to cover unexpected or unavoidable expenditure that cannot otherwise be met from income.

Total unrestricted reserves are considered sufficient to cover one year of routine fixed expenditure and allow the charity to continue to fulfil its core objectives.

Newbury Cancer Care

Trustees' Report (continued)

Achievements and performance

Main achievements of the charity

The demand for our transport services has not yet reached pre-COVID levels. However, despite an increasing trend of last minute bookings for, and changes to, hospital appointments, we provided our valuable transport service to 107 patients. Our drivers covered an estimated 45,000 miles travelling to 744 appointments (a 30% increase on 2021) at 10 different hospitals.

Our awards of hardship grants more than tripled to over £42,000. Improvements to the facilities for patients and family members as part of end-of-life treatment in the Rainbow Rooms saw the opening of the new Rainbow Garden and the installation of a second sun canopy over the new patio doors.

We continued to provide financial support to Sue Ryder as their palliative care, workshops and complimentary therapy services in the Rosemary Centre saw some post-COVID recovery.

The annual calendars, featuring local scenes and landscapes, continue to be popular and, combined with our second year of Christmas card sales, provided very useful funds to support our operations.

We finalised a Memorandum of Understanding document which provides a framework for how Newbury Cancer Care and the Cancer Leads at Royal Berkshire Hospital (RBH) in Reading will work together to expand and extend pre and post cancer diagnosis from the West Berkshire Community Hospital (WBCH).

Newbury Cancer Care core objectives continue to be:

- Providing support and advice
- Patient transport services
- Patient hardship grants
- Providing equipment as and when requested
- Clinical staff education support
- Support of the Rainbow Rooms and Rosemary Centre services

Financial review

Income from the Charity's core activity for the year ended 31 December 2022 amounted to £178,262 (2021: £338,165) comprising £134,106 (2021: £175,970) from the various donations and local community fundraising initiatives, legacy receipts of £35,050 (2021: £150,775), the sale of calendars, books and Christmas cards of £7,331 (2021: £9,354) and investment income of £1,775 (2021: £2,066).

Direct expenses of £194,767 (2021: £148,341) include patient grants of £42,199 (2021: £12,205), transport service and coordinator costs of £36,263 (2021: £33,736), support grants of £63,474 (2021: £61,000) and expenditure on Rainbow Rooms equipment and expenses of £52,831 (2021: £41,400). A further £48,112 (2021: £40,847) has been expended on overhead and support costs. There is a resultant deficit expenditure over income on the charity's core activity of £69,156 (2021: Surplus £144,536)

The Charity's share of the Rosemary Appeal Income for the year ended 31 December 2022 amounted to nil (2021: £150). These funds are held on a restricted basis.

The overall effect of combining the Charity's core activity with the Rosemary Appeal funding leaves a deficit of £69,156 (2021: Surplus £144,686) resulting in a decrease in reserves to £525,145 (2021: £594,301), of which £237,273 (2021: £237,273) is restricted and £287,872 (2021: £357,028) in unrestricted, of which £73,000 is already allocated to known future projects.

Newbury Cancer Care

Trustees' Report (continued)

Plans for future periods

Aims and key objectives for future periods

Further support for Rainbow Rooms equipment and facilities is always foremost in our thoughts. Continued high demand for the use of the Rainbow Rooms is leading us to consider how additional Rainbow Rooms could be provided, a project that we believe would attract significant public support from individuals and charitable trusts in terms of raising funds.

Although a little delayed from its original schedule, the building to house two MRI scanners and PET scanners as part of the WBCH's role as a Government diagnostic centre is expected to be built during 2023. This will undoubtedly provide opportunities for Newbury Cancer Care to support important new equipment purchases and service enhancements. We will continue to build on our relationship with Cancer Leads at the RBH, potentially providing funding to "pump prime" additional cancer support services at the WBCH.

Our transport service remains an integral part of our service offering, and we will be actively recruiting additional drivers to overcome the current challenge posed by more complex demands and a reducing pool of drivers.

Raising awareness of Newbury Cancer Care, our objectives and our services, continues to be a priority for us so that we can maximise our impact and benefit. Publicity via local media and community fundraising events (our own and 3rd party events) will feature strongly in our future plans.

We thank those Trustees who have recently stood down from their role and we continue to seek new Trustees with relevant experience and knowledge and a passion for supporting cancer patients and their families throughout West Berkshire.

Structure, governance and management

Nature of governing document

The Newbury and District Cancer Care Trust (NDCCT) was established as a Charitable Unincorporated Association Registered Charity No. 291975. On 1 October 2014 the NDCCT converted to a Charitable Incorporated Organisation (CIO) registration no. 1157796 and transferred the net assets into this entity. During the period ended 31 December 2018 NDCCT changed its name, corporate colours and logo to Newbury Cancer Care.

Recruitment and appointment of trustees

When a vacancy occurs the remaining Trustees are responsible for the identification and appointment of suitable replacements. New Trustees are briefed on governance issues, responsibilities of the office of Charity Trustee and are familiarised with administrative procedures and the core objectives of the Charity.

Arrangements for setting key management personnel remuneration

The remuneration of key management is set by the board of Trustees.

Organisational structure

Decisions are made by the board of Trustees, and are carried out by the Charity's Director of Operations, Ms Helen Milroy, and one transport co-ordinator.

Newbury Cancer Care
Trustees' Report (continued)

Major risks and management of those risks

Risk management

Throughout 2022 we continued to monitor the risks included in the Risk Register (developed in 2021) and, in line with our Risk Management Policy (updated in 2021), take any remedial/mitigating actions as necessary.

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

.....
D I Ormrod
Chairman and trustee

Newbury Cancer Care

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

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

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

.....
D I Ormrod
Chairman and Trustee

Newbury Cancer Care

Independent Examiner's Report to the trustees of Newbury Cancer Care

I report to the trustees on my examination of the accounts of Newbury Cancer Care for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Newbury Cancer Care's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

.....
Kerry Hawkins, FCCA
UHY Ross Brooke

31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Date:.....

Newbury Cancer Care

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	169,156	-	169,156
Other trading activities	3	7,331	-	7,331
Investment income	4	1,775	-	1,775
Total income		178,262	-	178,262
Expenditure on:				
Fundraising costs		(4,539)	-	(4,539)
Direct costs	6	(194,767)	-	(194,767)
Independent Examiner's remuneration	5	(2,000)	-	(2,000)
Other governance costs	5	(640)	-	(640)
Support costs	7	(45,472)	-	(45,472)
Total expenditure		(247,418)	-	(247,418)
Net expenditure		(69,156)	-	(69,156)
Net movement in funds		(69,156)	-	(69,156)
Reconciliation of funds				
Total funds brought forward		357,028	237,273	594,301
Total funds carried forward	17	287,872	237,273	525,145

The notes on pages 12 to 21 form an integral part of these financial statements.

Newbury Cancer Care

Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	326,745	150	326,895
Other trading activities	3	9,354	-	9,354
Investment income	4	2,066	-	2,066
Total income		<u>338,165</u>	<u>150</u>	<u>338,315</u>
Expenditure on:				
Raising funds		(4,441)	-	(4,441)
Direct costs	6	(148,341)	-	(148,341)
Independent Examiner's remuneration	5	(815)	-	(815)
Other governance costs	5	(336)	-	(336)
Other expenditure	7	(39,696)	-	(39,696)
Total expenditure		<u>(193,629)</u>	<u>-</u>	<u>(193,629)</u>
Net income		<u>144,536</u>	<u>150</u>	<u>144,686</u>
Net movement in funds		144,536	150	144,686
Reconciliation of funds				
Total funds brought forward		<u>212,492</u>	<u>237,123</u>	<u>449,615</u>
Total funds carried forward	17	<u>357,028</u>	<u>237,273</u>	<u>594,301</u>

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

The funds breakdown for 2021 is shown in note 17.

Newbury Cancer Care
(Registration number: 1157796)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	511	639
Current assets			
Debtors	13	27,685	35,246
Cash at bank and in hand	14	515,644	576,497
		543,329	611,743
Creditors: Amounts falling due within one year	15	(18,695)	(18,081)
Net current assets		524,634	593,662
Net assets		525,145	594,301
Funds of the charity:			
Restricted income funds			
Restricted funds	17	237,273	237,273
Unrestricted income funds			
Unrestricted funds		287,872	357,028
Total funds	17	525,145	594,301

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
D I Ormrod
Chairman and trustee

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

All income is recognised once the charity 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 dependant 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 charity 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 charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

General donations are accounted for on a cash received basis. Donations and gifts in kind are included in the financial statements at market value.

Income from calendars and functions is included when the charity has entitlement to receive it.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

The Rosemary Appeal was a joint appeal with Newbury and Thatcham Hospital Building Trust. The purpose of the appeal was to build a purpose built building offering both bespoke care for cancer patients (on top floor) and those with renal failure (on ground floor). The building was opened in 2018. The income and expenditure for this appeal is split equally between the two charities. All income and expenditure is restricted for this project.

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure, direct costs and support costs comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

Grants payable are charged in the period 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 period end are noted as a commitment, but not accrued as expenditure.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office Equipment	20% straight line

Trade debtors

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

Cash and cash equivalents

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

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Trade creditors

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

Fund structure

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity 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.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations	134,106	134,106	175,970
Legacies	35,050	35,050	150,775
Rosemary Appeal	-	-	150
	169,156	169,156	326,895

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Calendar sales	6,037	6,037	6,428
Christmas card sales	735	735	774
Book sales	559	559	2,152
	<u>7,331</u>	<u>7,331</u>	<u>9,354</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Investment income	<u>1,775</u>	<u>1,775</u>
Total for 2022	<u>1,775</u>	<u>1,775</u>
Total for 2021	<u>2,066</u>	<u>2,066</u>

5 Other governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent Examiner's remuneration	2,000	2,000	815
Other governance costs	640	640	336
	<u>2,640</u>	<u>2,640</u>	<u>1,151</u>

6 Direct costs

	Note	2022 £	2021 £
Patient transport costs		18,959	16,466
Grants to institutions	8	63,474	61,000
Rainbow Rooms equipment and expenses		52,831	41,400
Grants to individuals		42,199	12,205
Wages and salaries		<u>17,304</u>	<u>17,270</u>
Direct costs total		<u>194,767</u>	<u>148,341</u>

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7 Support costs

	Unrestricted funds General £	Total 2022 £
Staff costs		
Wages and salaries	29,576	29,576
Pension costs	1,032	1,032
Office Travel	240	240
Rent	1,215	1,215
Insurance	769	769
Repairs and maintenance	280	280
Marketing	5,695	5,695
Telephone and fax	1,394	1,394
IT expenses	3,553	3,553
Printing, postage and stationery	616	616
Sundry expenses	643	643
Just giving charges	331	331
Depreciation of computer	128	128
	45,472	45,472
	Unrestricted funds General £	Total 2021 £
Staff costs		
Wages and salaries	27,350	27,350
Pension costs	830	830
Office Travel	146	146
Rent	1,157	1,157
Insurance	490	490
Repairs and maintenance	14	14
Marketing	3,933	3,933
Telephone and fax	1,552	1,552
IT expenses	2,556	2,556
Printing, postage and stationery	571	571
Sundry expenses	419	419
Trustees indemnity insurance	300	300
Just giving charges	218	218
Depreciation of computer	160	160
	39,696	39,696

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Grant-making

Analysis of grants

	Grants to institutions	
	2022	2021
	£	£
Analysis		
Sue Ryder Charity - Palliative Care Service	58,474	56,000
My Cancer My Choice	5,000	5,000
	<u>63,474</u>	<u>61,000</u>

9 Trustees remuneration and expenses

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

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

10 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	46,880	44,620
Employers pension	1,032	830
	<u>47,912</u>	<u>45,450</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Average number of employees - all part time	<u>2</u>	<u>2</u>

Contributions to the employee pension schemes for the year totalled £1,032 (2021 - £830).

As at the end of the year £nil (2021: £28) was unpaid.

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

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

11 Taxation

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

12 Tangible fixed assets

	Office Equipment£	Total £
Cost		
At 1 January 2022	4,078	4,078
At 31 December 2022	4,078	4,078
Depreciation		
At 1 January 2022	3,439	3,439
Charge for the year	128	128
At 31 December 2022	3,567	3,567
Net book value		
At 31 December 2022	511	511
At 31 December 2021	639	639

13 Debtors

	2022 £	2021 £
Rosemary Appeal - NTHBT	11,392	11,392
Prepayments	726	704
Other debtors	5,432	3,377
Gift Aid control	10,135	19,773
	27,685	35,246

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	515,644	576,497

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,295	1,533
Other creditors	-	28
Accruals	16,400	16,520
	<u>18,695</u>	<u>18,081</u>

16 Commitments

Capital commitments

The £27,000 relating to 2021 was to fund the building of a canopy at the Rosemary Centre.

The total amount contracted for but not provided in the financial statements was £Nil (2021 - £27,000).

17 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General Funds - all funds	349,273	167,784	(194,587)	(34,598)	287,872
<i>Designated</i>					
Rainbow Rooms	7,755	10,478	(52,831)	34,598	-
Total unrestricted funds	357,028	178,262	(247,418)	-	287,872
Restricted funds					
Rosemary Appeal	237,273	-	-	-	237,273
Total funds	594,301	178,262	(247,418)	-	525,145

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
<i>General</i>				
General Funds - all funds	212,492	289,010	(152,229)	349,273
<i>Designated</i>				
Rainbow Rooms	-	49,155	(41,400)	7,755
Total unrestricted funds	212,492	338,165	(193,629)	357,028
Restricted				
Rosemary Appeal	237,123	150	-	237,273
Total funds	449,615	338,315	(193,629)	594,301

The specific purposes for which the funds are to be applied are as follows:

Designated funds

The Rainbow Rooms provide facilities combining the comfort of a private room with connecting doors to an adjoining family room, to allow family members to stay at the hospital with their loved one who is at the end stage of life.

Restricted funds

The Rosemary Appeal was a joint project with the Newbury & Thatcham Hospital Building Trust (N&THBT), to provide a building to provide essential facilities for the local community, including chemotherapy, IV therapies, day care, renal dialysis.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	511	-	511
Current assets	306,056	237,273	543,329
Current liabilities	(18,695)	-	(18,695)
Total net assets	287,872	237,273	525,145

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General 2021 £	Restricted funds 2021 £	Total funds at 31 December 2021 £
Tangible fixed assets	639	-	639
Current assets	374,470	237,273	611,743
Current liabilities	(18,081)	-	(18,081)
Total net assets	357,028	237,273	594,301

19 Related party transactions

There were no related party transactions in the year.