

Charity registration number: 1157796

Newbury Cancer Care

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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 De Monte (resigned 29 April 2024)

L J Robins (resigned 1 August 2023)

J Baggaley

T Allum

E J Allen

M C Bull

M Brownridge (resigned 2 August 2023)

C Hunt (appointed 6 February 2024)

R Knowles (appointed 3 October 2023)

A Gold (appointed 4 June 2024)

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
Chartered Accountants and Registered Auditors
31a Charnham Street
Hungerford
Berkshire
RG17 0EJ

Solicitors

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

Bankers

Newbury Building Society
Lloyds Bank

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 2023.

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)

Financial review

Income from the Charity's core activity for the year ended 31 December 2023 amounted to £187,297 (2022: £178,262) comprising £156,169 (2022: £134,106) from the various donations and local community fundraising initiatives, legacy receipts of £16,848 (2022: £35,050), the sale of calendars, books and Christmas cards of £6,935 (2022: £7,331) and investment income of £7,345 (2022: £1,775).

Unrestricted direct expenses of £100,064 (2022: £194,767) include patient grants of £44,595 (2022: £42,199), transport service and coordinator costs of £38,089 (2022: £36,263), support grants of £5,500 (2022: £63,474) and expenditure on Rainbow Rooms equipment and expenses of £11,880 (2022: £52,831). A further £88,098 (2022: £48,112) has been expended on overhead and support costs. There is a resultant deficit expenditure over income on the charity's core activity of £6,318 (2022: £69,156).

The Charity's share of the Rosemary Appeal Income for the year ended 31 December 2023 amounted to nil (2022: nil). Expenditure from this fund amounted to £29,357. 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 £35,675 (2022: £69,156) resulting in a decrease in reserves to £489,470 (2022: £525,145), of which £207,916 (2022: £237,273) is restricted and £281,554 (2022: £287,872) in unrestricted.

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.

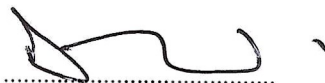
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 6.8.24 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 2023.

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: 22.8.2024

Newbury Cancer Care

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	173,017	-	173,017
Other trading activities	3	6,935	-	6,935
Investment income	4	7,345	-	7,345
Total income		187,297	-	187,297
Expenditure on:				
Fundraising costs		(5,453)	-	(5,453)
Direct costs	6	(100,064)	(29,357)	(129,421)
Independent Examiner's remuneration	5	(2,000)	-	(2,000)
Other governance costs	5	(812)	-	(812)
Support costs	7	(85,286)	-	(85,286)
Total expenditure		(193,615)	(29,357)	(222,972)
Net expenditure		(6,318)	(29,357)	(35,675)
Net movement in funds		(6,318)	(29,357)	(35,675)
Reconciliation of funds				
Total funds brought forward		287,872	237,273	525,145
Total funds carried forward	16	281,554	207,916	489,470

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 2023 (continued)

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	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:				
Raising funds		(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)
Other expenditure	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	16	287,872	237,273	525,145

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


The funds breakdown for 2022 is shown in note 16.

Newbury Cancer Care

(Registration number: 1157796)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	409	511
Current assets			
Debtors	13	27,335	27,685
Cash at bank and in hand	14	477,055	515,644
		504,390	543,329
Creditors: Amounts falling due within one year	15	(15,329)	(18,695)
Net current assets		489,061	524,634
Net assets		489,470	525,145
Funds of the charity:			
Restricted income funds			
Restricted funds	16	207,916	237,273
Unrestricted income funds			
Unrestricted funds		281,554	287,872
Total funds	16	489,470	525,145

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 6.8.24 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 2023

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 2023 (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 2023 (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 2023 £	Total 2022 £
Donations	156,169	156,169	134,106
Legacies	16,848	16,848	35,050
	<u>173,017</u>	<u>173,017</u>	<u>169,156</u>

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Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Calendar sales	6,588	6,588	6,037
Christmas card sales	347	347	735
Book sales	-	-	559
	<u>6,935</u>	<u>6,935</u>	<u>7,331</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Investment income	<u>7,345</u>	<u>7,345</u>
Total for 2023	<u>7,345</u>	<u>7,345</u>
Total for 2022	<u>1,775</u>	<u>1,775</u>

5 Other governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent Examiner's remuneration	2,000	2,000	2,000
Other governance costs	812	812	640
	<u>2,812</u>	<u>2,812</u>	<u>2,640</u>

6 Direct costs

	2023 £	2022 £
Rosemary Appeal (Restricted funds)	29,357	-
Patient transport costs	17,185	18,959
Grants to institutions	5,500	63,474
Rainbow Rooms equipment and expenses	11,880	52,831
Grants to individuals	44,595	42,199
Wages and salaries	<u>20,904</u>	<u>17,304</u>
Direct costs total	<u>129,421</u>	<u>194,767</u>

Newbury Cancer Care

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

7 Support costs

	Unrestricted funds General £	Total 2023 £
Staff costs		
Wages and salaries	33,600	33,600
Pension costs	1,261	1,261
Office Travel	415	415
Rent	1,215	1,215
Insurance	860	860
Repairs and maintenance	200	200
Marketing	9,965	9,965
Telephone and fax	1,620	1,620
IT expenses	2,614	2,614
Printing, postage and stationery	572	572
Sundry expenses	329	329
Support services - support costs	1,137	1,137
SALT Support funding - support costs	30,834	30,834
Just giving charges	562	562
Depreciation of computer	102	102
	85,286	85,286
	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

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Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Grant-making

Analysis of grants

	Grants to institutions	
	2023	2022
	£	£
Analysis		
Sue Ryder Charity - Palliative Care Service	-	58,474
My Cancer My Choice	5,500	5,000
	<u>5,500</u>	<u>63,474</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year in relation to their trustee duties.

One trustee was also a service user and received a hardship grant awarded inline with our policies.

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

10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	54,504	46,880
Employers pension	1,261	1,032
	<u>55,765</u>	<u>47,912</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:

	2023	2022
	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 £1,261 (2022 - £1,032).

As at the end of the year nothing was unpaid.

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

11 Taxation

The charity is a registered charity and is exempt from corporation tax.