

WOMEN'S CANCER DETECTION SOCIETY

England & Wales · Charity number 236141

Details

Status Registered

Legal form Trust

Registered 1964-08-25

Register [View on the Charity Commission register](#)

Contact

Address 8 St. Marys Green
Whickham
Newcastle Upon Tyne
NE16 4DN

Phone 07793035674

Email kathrynjobes.wcds@outlook.com

Website www.wcdsgateshead.co.uk

Activities

Objects: THE PROMOTION OF RESEARCH INTO MATTERS RELATING TO THE DIAGNOSIS AND TREATMENT OF EARLY CANCER OF THE CERVIX AND ANY OTHER CANCERS IN WOMEN TO WHICH THE TECHNIQUES OF EARLY DIAGNOSIS CAN BE APPLIED AND EDUCATION WHETHER OF MEMBERS OF THE MEDICAL AND NURSING PROFESSION OR OF THE GENERAL PUBLIC IN THE MEANS OF SUCH DIAGNOSIS AND TREATMET AS AFORESAID.

Activities: The support and treatment of patients and research into breast cancer. The charity achieves these aims by financing the purchase of state-of-the-art equipment unable to be funded by the National Health Service. Furthermore the charity provides funds to support education about breast cancer in the community and maintains a specialised breast cancer library.

Classification

- **How:** Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,093	£165,174	-	-
2024-03-31	£74,152	£77,331	-	-
2023-03-31	£51,844	£70,889	-	-
2022-03-31	£65,764	£34,315	-	-
2021-03-31	£260,054	£27,315	-	-

Trustees

Name	Role	Appointed
WILLIAM NIGEL PICKEN	Chair	2021-11-23
LINDA ORD		2016-11-22
PETER MAGNAY		

WOMEN'S CANCER DETECTION SOCIETY

England & Wales - Charity number 236141

Accounts

Charity registration number 236141

WOMEN'S CANCER DETECTION SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WOMEN'S CANCER DETECTION SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	W N Picken L Ord P Magnay
Charity number	236141
Registered office	8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Independent examiner	Peter Alexander Stephenson Coates Limited West Two Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD
Bankers	Lloyds Bank 32 The Gosforth Centre Gosforth Newcastle upon Tyne Tyne and Wear NE3 1JZ Virgin Money plc Jubilee House Gosforth Newcastle upon Tyne Tyne and Wear NE3 4PL Shawbrook Bank Ltd Lutea House Warley Hill Business Park The Drive, Great Warley Brentwood Essex CM13 3BE Santander UK Plc Bridle Road Bootle Merseyside G1R 0AA
Solicitors	Thomas Magnay & Co LLP C/O Thomas Magnay & Co 8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN

WOMEN'S CANCER DETECTION SOCIETY

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WOMEN'S CANCER DETECTION SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aims and objectives of the charity have remained unchanged and have been implemented throughout the year under review. The charity supports the treatment of patients and research into breast cancer. The charity achieves these aims by assisting with financing the purchase of essential equipment which cannot be funded by the National Health Service (NHS). In addition, the charity provides funds to support education about breast cancer in the community and maintains a specialised breast cancer library.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Fundraising

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The objectives and activities are listed above. It can be clearly demonstrated that these have been achieved.

The charity has continued to encourage and fund research into breast cancer.

The charity has supported the NHS with specific equipment, which could not be funded by other means.

The charity has provided material support for patients at the Queen Elizabeth Hospital.

In the course of its widespread appeal and collection of funds, the charity has educated large numbers of the general public about breast cancer.

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.

Achievements and performance

The Trustees and Management Committee, of the Women's Cancer Detection Society (WCDS), are continuing to meet their aims of providing real and tangible help to the Radiology Department of the Queen Elizabeth Hospital, Gateshead. The Society is achieving this by underwriting the purchase of specialist equipment for diagnosis and treatment which in general cannot be funded by the National Health Service (NHS). In addition, the WCDS is providing significant funding in meeting the costs of important research and educational projects.

The day to day administration of the Charity is very well managed by Kathryn Jobes and its Treasurer Caroline Field who are ably and enthusiastically supported by members of the Management Committee. The Charity's funds remain in a healthy condition with income relatively steady despite difficult times for many people and organisations. The Charity is also pleased to unreservedly acknowledge and express its sincere thanks for the dedication and expertise of staff at the Queen Elizabeth Hospital and Newcastle University.

The launch of the Northern Centre for Breast Research by Dr Simon Lowes in September was a special event as it highlighted the impact breast cancer can have on all aspects of people's lives. We all know of the increase of cases of breast cancer in younger women and without research the successful treatment of women of all ages will not progress. Also, in these times we read and hear so much about the poor treatment many patients receive at their local hospital. It was therefore good to hear the young lady speak at the launch of the excellent care and attention she received from all the staff at the unit.

WOMEN'S CANCER DETECTION SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Fundraising is undertaken by the Charity's friends and supporters at a variety of events. These are inspired and suggested by groups and individuals and continue to raise substantial funds. The continued support and enthusiasm of all fundraisers remains as strong as ever and the Charity thanks all of the volunteers and organisations for their considerable efforts.

Financial review

The results of the year give a report deficit of £91,081 (2024: £3,179). Total reserves carried forward are £250,221 (2024: £341,302), all of which are unrestricted.

Going concern

The charity relies solely upon donations from the public to achieve their objectives of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

The trustees have considered the resources available, taking into account reasonable possible changes in performance and the potential impact on the level of donations received. Given the level of reserves and cash held, and the ability to reduce costs accordingly, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. It is the policy of the charity to maintain unrestricted funds of the charity at a level which equates to approximately twelve months unrestricted expenditure, which would equate to holding between £60,000 and £70,000 in free reserves. This provides sufficient funds to cover management, administration and support costs and to respond to applications for grants as and when submitted.

At the year-end, free reserves were £250,102 (2024: £224,080), an increase of £26,022 in the year (2024: increase of £29,598), after designating £nil (2024: £117,028) of funds (see note 16). Since the charity is a grant making body, the trustees can vary the grants awarded accordingly and maintain reserves to enable the charity to respond to requests for help.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity and are satisfied that the systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

W N Picken
L Ord
P Magnay

Women's Cancer Detection Society, which was founded under a trust deed dated 8th April 1964 and last amended on 4th August 2023, is a registered charity with a registered charity certificate number: 236141.

WOMEN'S CANCER DETECTION SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key Management Personnel

The day to day management of the charity is delegated to a Committee of Management which includes the trustees and is chaired by Mr W.N. Picken. The non-trustee members of the Committee of Management during the year were as follows:

Mr W.N Picken, Chair
Mrs L Ord, Vice Chair
Mr P Magnay, Trustee
Mrs C Field, Hon treasurer
Mrs K Jobes, Finance secretary
Mrs J Baines, Committee member
Dr L G Lunt, Committee member
Mrs A Brown, Committee member
Dr A Leaver, Consultant breast radiologist
Dr S Lowes, Consultant breast radiologist
Dr P Hamilton, Consultant breast radiologist

The charity is managed by voluntary workers and trustees and currently has one part-time paid employee.

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



W N Picken

Trustee

Date: 13 November 2025

WOMEN'S CANCER DETECTION SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WOMEN'S CANCER DETECTION SOCIETY

I report to the trustees on my examination of the financial statements of Women's Cancer Detection Society (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.



Peter Alexander

Stephenson Coates Limited
West Two
Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

Dated: 13 November 2025

WOMEN'S CANCER DETECTION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Unrestricted funds
		2025	2024
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	65,661	67,021
Investments	4	8,432	7,131
		<hr/>	<hr/>
Total income		74,093	74,152
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	5	2,345	3,413
		<hr/>	<hr/>
Charitable activities	6	162,829	73,918
		<hr/>	<hr/>
Total expenditure		165,174	77,331
		<hr/>	<hr/>
Net expenditure for the year and Net movement in funds		(91,081)	(3,179)
Fund balances at 1 April 2024		341,302	344,481
		<hr/>	<hr/>
Fund balances at 31 March 2025		250,221	341,302
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements

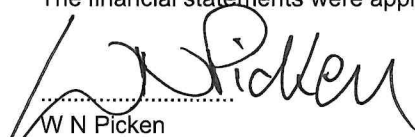
WOMEN'S CANCER DETECTION SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		119		194
Current assets					
Debtors	13	355		339	
Cash at bank and in hand		256,519		345,280	
		<u>256,874</u>		<u>345,619</u>	
Creditors: amounts falling due within one year	14	<u>(6,772)</u>		<u>(4,511)</u>	
Net current assets			250,102		341,108
Total assets less current liabilities			<u>250,221</u>		<u>341,302</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	-		117,028	
General unrestricted funds		<u>250,221</u>		<u>224,274</u>	
			250,221		341,302
			<u>250,221</u>		<u>341,302</u>

The financial statements were approved by the Trustees on 13 November 2025


W N Picken
Trustee

The notes on pages 7 to 14 form part of these financial statements

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Women's Cancer Detection Society is a registered charity with a registered charity certificate number: 236141.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	10%
-------------------------	-----

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	<u>65,661</u>	<u>67,021</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	<u>8,432</u>	<u>7,131</u>

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	<u>2,345</u>	<u>3,413</u>
	<u>2,345</u>	<u>3,413</u>

6 Charitable activities

	Charitable Expenditure 2025	Charitable Expenditure 2024
	£	£
Staff costs	26,018	23,825
Provision of charitable services	<u>128,336</u>	<u>36,626</u>
	154,354	60,451
Share of support costs (see note 7)	7,275	6,981
Share of governance costs (see note 7)	<u>1,200</u>	<u>6,486</u>
	<u>162,829</u>	<u>73,918</u>

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	6,504	-	6,504	5,956	-	5,956
General office	756	-	756	1,010	-	1,010
Depreciation	15	-	15	15	-	15
Legal and professional fees	-	-	-	-	2,586	2,586
Independent examination fees	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>3,900</u>	<u>3,900</u>
	<u>7,275</u>	<u>1,200</u>	<u>8,475</u>	<u>6,981</u>	<u>6,486</u>	<u>13,467</u>
Analysed between Charitable activities	<u>7,275</u>	<u>1,200</u>	<u>8,475</u>	<u>6,981</u>	<u>6,486</u>	<u>13,467</u>

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Independent examiners remuneration

	2025 £	2024 £
Independent examination	1,200	3,900

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1

	2025 £	2024 £
Employment costs		
Wages and salaries	31,750	29,110
Other pension costs	772	671
	<u>32,522</u>	<u>29,781</u>

The total employee benefits of the key management personnel of the charity were £32,522 (2024: £29,781).

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 April 2024	4,239
At 31 March 2025	4,239
Depreciation and impairment	
At 1 April 2024	4,045
Depreciation charged in the year	75
At 31 March 2024	4,120
Carrying amount	
At 31 March 2025	119
At 31 March 2024	194

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	355	339

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,905	-
Other taxation and social security	504	465
Other creditors	163	-
Accruals and deferred income	1,200	4,046
	6,772	4,511

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Designated funds

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

	Balance at 1 April 2024	Income	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Designated fund - PHD 3 year research project	33,528	-	(33,528)	-	-
Designated fund - appointment of fellow	18,500	-	(18,500)	-	-
Designated fund - biopsy machine	65,000	-	(65,000)	-	-
	<u>117,028</u>	<u>-</u>	<u>(117,028)</u>	<u>-</u>	<u>-</u>

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

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the trustees, at their discretion, have created a fund for a specific purpose.

The basis for calculating 'free reserves' are after allowing for all designated funds, fixed assets and other non-current assets and liabilities.

16 Analysis of net assets between funds

	Unrestricted funds 2025	Designated funds 2025	Total Unrestricted funds 2025	Designated funds 2024	Total 2024
	£	£	£	£	£
Fund balances at 31 March are represented by:					
Tangible assets	119	-	119	194	194
Current assets/(liabilities)	250,102	-	250,102	224,080	341,108
	<u>250,221</u>	<u>-</u>	<u>250,221</u>	<u>224,274</u>	<u>341,302</u>

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Financial commitments, guarantees and contingent liabilities

Pension commitments

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £504 (2024: £671).

The amount outstanding at the year end and included in creditors is £163 (2024: £146).

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WOMEN'S CANCER DETECTION SOCIETY

England & Wales - Charity number 236141

Accounts

Charity registration number 236141

WOMEN'S CANCER DETECTION SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WOMEN'S CANCER DETECTION SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	W N Picken L Ord P Magnay
Charity number	236141
Registered office	8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Independent examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle Upon Tyne NE3 3LS
Bankers	Lloyds Bank 32 The Gosforth Centre Gosforth Newcastle Upon Tyne Tyne And Wear NE3 1JZ Virgin Money plc Jubilee House Gosforth Newcastle Upon Tyne Tyne And Wear NE3 4PL Shawbrook Bank Ltd Lutea House Warley Hill Business Park The Drive, Great Warley Brentwood Essex CM13 3BE Santander UK Plc Bridle Road Bootle Merseyside G1R 0AA
Solicitors	Thomas Magnay & Co LLP C/O Thomas Magnay & Co 8 St Mary's Green Whickham Newcastle Upon Tyne NE16 4DN

WOMEN'S CANCER DETECTION SOCIETY

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WOMEN'S CANCER DETECTION SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aims and objectives of the charity have remained unchanged and have been implemented throughout the year under review. The charity supports the treatment of patients and research into breast cancer. The charity achieves these aims by assisting with financing the purchase of essential equipment which cannot be funded by the National Health Service (NHS). In addition the charity provides funds to support education about breast cancer in the community and maintains a specialised breast cancer library.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Fundraising

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The objectives and activities are listed above. It can be clearly demonstrated that these have been achieved.

The charity has continued to encourage and fund research into breast cancer.

The charity has supported the NHS with specific equipment, which could not be funded by other means.

The charity has provided material support for patients at the Queen Elizabeth Hospital.

In the course of its widespread appeal and collection of funds, the charity has educated large numbers of the general public about breast cancer.

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.

Achievements and performance

The Women's Cancer Detection Society (WCDS), comprising of the Trustees and Management Committee, has continued to meet its aims of providing real and tangible help to the Radiology Department of the Queen Elizabeth Hospital, Gateshead. The Society achieves this by underwriting the purchase of specialist equipment for diagnosis and treatment which in general cannot be funded by the National Health Service (NHS). In addition, the WCDS provides significant funding in meeting the costs of important research projects.

The day to day administration of the Charity has been very well managed by its Secretary / Manager Kathryn Jobes and its Treasurer Caroline Field who have been well and ably supported by members of the Management Committee. The Charity is also pleased to unreservedly acknowledge and express its sincere thanks for the dedication and expertise of the Clinical Director and staff at the Queen Elizabeth Hospital and Newcastle University.

Voluntary fundraising undertaken by the Charity's friends and supporters at such varied events as The Great North Run, Pink Day at the Hospital and the Newcastle Beer and Cider Festival is very much appreciated. Also the WCDS is grateful for the varied companies who have adopted the Charity in order to contribute funds. The continued interest and enthusiasm of all the fundraisers remains as strong as ever and the Charity thanks all of the volunteers for their considerable efforts.

WOMEN'S CANCER DETECTION SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The results of the year give a report deficit of £3,179 (2023: £19,045). Total reserves carried forward are £341,302 (2023: £344,481), all of which are unrestricted.

Going concern

The charity relies solely upon donations from the public to achieve their objectives of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

The trustees have considered the resources available, taking into account reasonable possible changes in performance and the potential impact on the level of donations received. Given the level of reserves and cash held, and the ability to reduce costs accordingly, the trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. It is the policy of the charity to maintain unrestricted funds of the charity at a level which equates to approximately twelve months unrestricted expenditure, which would equate to holding between £60,000 and £70,000 in free reserves. This provides sufficient funds to cover management, administration and support costs and to respond to applications for grants as and when submitted.

At the year-end, free reserves were £224,080 (2023: £194,482), an increase of £29,598 in the year (2023: decrease of £168,526), after designating £117,028 (2023: £149,730) of funds (see note 16). Since the charity is a grant making body, the trustees can vary the grants awarded accordingly and maintain reserves to enable the charity to respond to requests for help.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

W N Picken

L Ord

P Magnay

Women's Cancer Detection Society, which was founded under a trust deed dated 8th April 1964 and last amended on 4th August 2023, is a registered charity with a registered charity certificate number: 236141.

WOMEN'S CANCER DETECTION SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Key Management Personnel

The day to day management of the charity is delegated to a Committee of Management which includes the trustees and is chaired by Mr W.N. Picken. The non-trustee members of the Committee of Management during the year were as follows:

Mr W.N Picken, Chair
Mrs L Ord, Vice Chair
Mr P Magnay, Trustee
Mrs C Field, Hon treasurer
Mrs K Jobes, Finance secretary
Mrs J Baines, Committee member
Dr L G Lunt, Committee member
Mrs A Brown, Committee member
Dr A Leaver, Consultant breast radiologist
Dr S Lowes, Consultant breast radiologist
Dr P Hamilton, Consultant breast radiologist

The charity is managed by voluntary workers and trustees and currently has one part-time paid employee.

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

N Picken

Nigel Picken 30 Nov 2024 11:57:07 GMT (UTC +0)

W N Picken

Trustee

Date: 30/11/2024

WOMEN'S CANCER DETECTION SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WOMEN'S CANCER DETECTION SOCIETY

I report to the trustees on my examination of the financial statements of Women's Cancer Detection Society (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.



Simon Brown 02 Dec 2024 11:58:25 GMT (UTC +0)

Simon Brown BA ACA DChA

Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle Upon Tyne
NE3 3LS

Dated: 02/12/2024.....

WOMEN'S CANCER DETECTION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Income from:</u>			
Donations and legacies	3	67,021	50,003
Investments	4	7,131	1,841
Total income		<u>74,152</u>	<u>51,844</u>
<u>Expenditure on:</u>			
Raising funds	5	3,413	2,915
Charitable activities	6	73,918	67,974
Total expenditure		<u>77,331</u>	<u>70,889</u>
Net expenditure for the year/ Net movement in funds		(3,179)	(19,045)
Fund balances at 1 April 2023		<u>344,481</u>	<u>363,526</u>
Fund balances at 31 March 2024		<u><u>341,302</u></u>	<u><u>344,481</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WOMEN'S CANCER DETECTION SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		194		269
Current assets					
Debtors	13	339		329	
Cash at bank and in hand		345,280		347,410	
		<u>345,619</u>		<u>347,739</u>	
Creditors: amounts falling due within one year	14	(4,511)		(3,527)	
Net current assets			341,108		344,212
Total assets less current liabilities			<u>341,302</u>		<u>344,481</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	117,028		149,730	
General unrestricted funds		224,274		194,751	
			341,302		344,481
			<u>341,302</u>		<u>344,481</u>

The financial statements were approved by the Trustees on 30/11/2024.....

N Picken

Nigel Picken 30 Nov 2024 11:57:07 GMT (UTC +0)

W N Picken

Trustee

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Women's Cancer Detection Society is a registered charity with a registered charity certificate number: 236141.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	10%
-------------------------	-----

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	67,021	49,503
Legacies receivable	-	500
	<u>67,021</u>	<u>50,003</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	7,131	1,841
	<u>7,131</u>	<u>1,841</u>

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	3,413	2,915
	<u>3,413</u>	<u>2,915</u>

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	2023
	£	£
Staff costs	23,825	20,996
Provision of charitable services	36,626	37,736
	<u>60,451</u>	<u>58,732</u>
Share of support costs (see note 7)	6,981	6,242
Share of governance costs (see note 7)	6,486	3,000
	<u>73,918</u>	<u>67,974</u>

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	5,956	-	5,956	5,249	-	5,249
General office	1,010	-	1,010	978	-	978
Depreciation	15	-	15	15	-	15
Legal and professional fees	-	2,586	2,586	-	-	-
Independent examination fees	-	3,900	3,900	-	3,000	3,000
	<u>6,981</u>	<u>6,486</u>	<u>13,467</u>	<u>6,242</u>	<u>3,000</u>	<u>9,242</u>
Analysed between Charitable activities	<u>6,981</u>	<u>6,486</u>	<u>13,467</u>	<u>6,242</u>	<u>3,000</u>	<u>9,242</u>

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Independent examiners remuneration

	2024 £	2023 £
Independent examination	3,900	3,000

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1

Employment costs

	2024 £	2023 £
Wages and salaries	29,110	25,657
Other pension costs	671	588
	29,781	26,245

The total employee benefits of the key management personnel of the charity were £29,781 (2023: £26,245)

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

Furniture and equipment

£

Cost

At 1 April 2023

4,239

At 31 March 2024

4,239

Depreciation and impairment

At 1 April 2023

3,970

Depreciation charged in the year

75

At 31 March 2024

4,045

Carrying amount

At 31 March 2024

194

At 31 March 2023

269

13 Debtors

2024

2023

Amounts falling due within one year:

£

£

Prepayments and accrued income

339

329

14 Creditors: amounts falling due within one year

2024

2023

£

£

Other taxation and social security

465

402

Accruals and deferred income

4,046

3,125

4,511

3,527

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Designated funds

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

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Resources expended 31 March 2024	Balance at 31 March 2024
	£	£	£	£	£
Designated fund - scarves and wigs	174	-	174	(174)	-
Designated fund - PHD 3 year research project	-	66,056	66,056	(32,528)	33,528
Designated fund - appointment of fellow	-	18,500	18,500	-	18,500
Designated fund - biopsy machine	-	65,000	65,000	-	65,000
	<u>174</u>	<u>149,556</u>	<u>149,730</u>	<u>(32,702)</u>	<u>117,028</u>

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

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the trustees, at their discretion, have created a fund for a specific purpose.

The basis for calculating 'free reserves' are after allowing for all designated funds, fixed assets and other non-current assets and liabilities.

16 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Total Unrestricted funds 2024	Designated funds 2023	Total
	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:					
Tangible assets	194	-	194	269	269
Current assets/(liabilities)	224,080	117,028	341,108	194,482	344,212
	<u>224,274</u>	<u>117,028</u>	<u>341,302</u>	<u>194,751</u>	<u>344,481</u>

WOMEN'S CANCER DETECTION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Financial commitments, guarantees and contingent liabilities

Pension commitments

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £671 (2023: £588).

The amount outstanding at the year end and included in creditors is £146 (2023:125).

Other financial commitments

In the prior year the trustees approved a grant for a 3 year research project titled 'The relationship between uptake and efflux transporter in Breast Cancer' for a total financial commitment of £99,816. Costs associated with this project are recognised upon invoice and at year-end £66,288 (2023: £33,760) of costs have been invoiced.

In the prior year the trustees approved a grant towards the first year of funding to appoint a fellow to join the breast surgery team at the Queen Elizabeth Hospital of £18,500. An additional grant was approved in the prior year by the trustees to fund the purchase of a new state of the art Brevera breast biopsy machine for the unit costing £65,000 for a total financial commitment of £83,500. Costs associated with this project are recognised upon invoice and at year-end £Nil of costs have been invoiced.

The total amount of other financial commitments not provided in the financial statements was £117,028 (2023: £149,556). This is due to 'performance conditions' being attached to the ongoing funding such that the board will only commit to future payments on the basis of affordability. As a result no commitment has been provided, but the Charity has designated reserves for these spends.

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

WOMEN'S CANCER DETECTION SOCIETY

England & Wales - Charity number 236141

Accounts

Charity registration number: 236141

Women's Cancer Detection Society

Annual Report and Financial Statements
for the Year Ended 31 March 2023

Women's Cancer Detection Society

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Women's Cancer Detection Society

Reference and Administrative Details

Trustees	P Magnay W N Picken L Ord
Charity Registration Number	236141
Principal Office	8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Independent Examiner	Simon Brown BA ACA DChA Independent Examiner Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Solicitors	Thomas Magnay & Co. LLP 8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Bankers	Santander UK plc Bootle Merseyside L30 4GB Lloyds Bank plc 32 Gosforth Centre Gosforth Newcastle upon Tyne NE3 1JZ Virgin Money plc Jubilee House Gosforth Newcastle upon Tyne NE3 4PL Shawbrook Bank Limited Lutea House, Warley Hill Business Park, Brentwood Essex CM13 3BE

Women's Cancer Detection Society

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees

P Magnay
W N Picken
L Ord

Structure, governance and management

Organisational structure

Women's Cancer Detection Society, which was founded under a trust deed dated 8th April 1964 and last amended on 1st August 1966, is a registered charity with a registered charity certificate number: 236141.

Objectives and activities

Objects and aims

The aims and objectives of the charity have remained unchanged and have been implemented throughout the year under review. The charity supports the treatment of patients and research into breast cancer. The charity achieves these aims by assisting with financing the purchase of essential equipment which cannot be funded by the National Health Service (NHS). In addition the charity provides funds to support education about breast cancer in the community and maintains a specialised breast cancer library.

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The objectives and activities are listed above. It can be clearly demonstrated that these have been achieved.

The charity has continued to encourage and fund research into breast cancer.

The charity has supported the NHS with specific equipment, which could not be funded by other means.

The charity has provided material support for patients at the Queen Elizabeth Hospital.

In the course of its widespread appeal and collection of funds, the charity has educated large numbers of the general public about breast cancer.

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.

Women's Cancer Detection Society

Trustees' Report

Achievements and performance

The Charity appears to be operating at a much more normal level now that the effects of Covid-19 are well behind us. The Charity has continued to meet its aims of providing real and tangible help to the Radiology Department of the Queen Elizabeth Hospital Gateshead by underwriting the purchase of specialist equipment which in general cannot be funded by the National Health Service (NHS) and in meeting the costs of important associated research projects.

The day to day administration of the Charity has been very well managed by its Secretary / Manager Kathryn Jobes and its Treasurer Caroline Field who have been well and ably supported by members of the Management Committee. The Charity is also pleased to unreservedly acknowledge and express its sincere thanks for the dedication and expertise of the Clinical Director and staff at the Queen Elizabeth Hospital and Newcastle University.

Voluntary fundraising undertaken by the Charity's friends and supporters at such varied events as The Great North Run, street collections at Tesco Gateshead, Pink Day at the Hospital and the Newcastle Beer and Cider Festival is very much appreciated. Their continued interest and enthusiasm remains as strong as ever and the Charity thanks all of the volunteers for their considerable efforts.

Financial review

The results of the year give a report deficit of £19,045 (2022: Surplus of £31,449). Total reserves carried forward are £344,481, all of which are unrestricted.

Key Management Personnel

The day to day management of the charity is delegated to a Committee of Management which includes the trustees and is chaired by Mr W. N Picken. The non-trustee members of the Committee of Management during the year were as follow:

Mr W. N Picken, Chair
Mrs L Ord, Vice Chair
Mr P Magnay, Trustee
Mrs C Field, Hon treasurer
Mrs K Jobes, Finance secretary
Mrs J Baines, Committee member
Dr L G Lunt, Committee member
Mrs A Brown, Committee member
Dr A Leaver, Consultant breast radiologist
Dr S Lowes, Consultant breast radiologist
Mr R Milligan, Consultant breast surgeon

The charity is managed by voluntary workers and trustees and currently has one part-time paid employee.

Women's Cancer Detection Society

Trustees' Report

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. It is the policy of the charity to maintain unrestricted funds of the charity at a level which equates to approximately twelve months unrestricted expenditure, which would equate to holding between £30,000 to £60,000 in free reserves. This provides sufficient funds to govern management, administration and support costs and to respond to applications for grants as and when they are submitted.

At the year end, free reserves were £194,482 (2022: 363,008), a decrease of £168,526 in the year, after designating £149,556 of funds (see note 16). Since the charity is a grant making body, the trustees can vary the grants awarded accordingly and maintain reserves to enable the charity to respond to requests for help.

Going concern

The charity relies solely upon donations from the public to achieve their objections of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

The Trustees have considered the resources available, taking into account reasonable possible changes in performance and the potential impact on the level of donations received. Given the level of reserves and cash held, and the ability to reduce costs accordingly, the trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Women's Cancer Detection Society

Trustees' Report

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 applicable Charities (Accounts and Reports) Regulations, 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.

Reappointment of independent examiner

Azets Audit Services Limited, trading as Azets Audit Services, were appointed Independent Examiner to the charity. A resolution to re-appoint Simon Brown BA ACA DChA of Azets Audit Services as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The annual report was approved by the trustees of the charity on 24/10/23 and signed on its behalf by:



W/N Picken
Trustee

Women's Cancer Detection Society

Independent Examiner's Report to the trustees of Women's Cancer Detection Society

I report to the trustees on my examination of the accounts of Women's Cancer Detection Society for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Women's Cancer Detection Society 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 Women's Cancer Detection Society'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 Women's Cancer Detection Society 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.



Simon Brown BA ACA DChA
Azets Audit Services

Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 17-10-2023

Azets Audit Services is a trading name of Azets Audit Services Limited.

Women's Cancer Detection Society

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	50,003	50,003	65,714
Investment income	3	<u>1,841</u>	<u>1,841</u>	<u>50</u>
Total Income		<u>51,844</u>	<u>51,844</u>	<u>65,764</u>
Expenditure on:				
Raising funds	4	(2,915)	(2,915)	(2,149)
Charitable activities	5	<u>(67,974)</u>	<u>(67,974)</u>	<u>(32,166)</u>
Total Expenditure		<u>(70,889)</u>	<u>(70,889)</u>	<u>(34,315)</u>
Net movement in funds		(19,045)	(19,045)	31,449
Reconciliation of funds				
Total funds brought forward		<u>363,526</u>	<u>363,526</u>	<u>332,077</u>
Total funds carried forward	17	<u><u>344,481</u></u>	<u><u>344,481</u></u>	<u><u>363,526</u></u>

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

Women's Cancer Detection Society

Comparative Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	2	65,714	65,714
Investment income	3	50	50
Total income		<u>65,764</u>	<u>65,764</u>
Expenditure on:			
Raising funds	4	(2,149)	(2,149)
Charitable activities	5	<u>(32,166)</u>	<u>(32,166)</u>
Total expenditure		<u>(34,315)</u>	<u>(34,315)</u>
Net income		<u>31,449</u>	<u>31,449</u>
Net movement in funds		31,449	31,449
Reconciliation of funds			
Total funds brought forward		<u>332,077</u>	<u>332,077</u>
Total funds carried forward	17	<u>363,526</u>	<u>363,526</u>


Women's Cancer Detection Society

(Registration number: 236141)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	269	344
Current assets			
Debtors	14	329	326
Cash at bank and in hand		<u>347,410</u>	<u>366,096</u>
		347,739	366,422
Creditors: Amounts falling due within one year	15	<u>(3,527)</u>	<u>(3,240)</u>
Net current assets		<u>344,212</u>	<u>363,182</u>
Net assets		<u>344,481</u>	<u>363,526</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>344,481</u>	<u>363,526</u>
Total funds	17	<u>344,481</u>	<u>363,526</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 24/10/23 and signed on their behalf by:


.....
W.N Picken
Trustee

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Women's Cancer Detection Society 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.

The functional currency is sterling.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The charity relies solely upon donations from the public to achieve their objectives of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided depreciation, prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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. Expenditure agreed over multiple periods is recognised upon receipt of an invoice for the expenditure. 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 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and equipment	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Trade debtors

Trade and other debtors are recognised initially at the transaction price. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated income funds comprise general funds that have been set aside at the discretion of the trustees for specific purposes. The purpose and use of these designated funds is set out in the notes to the financial statements.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

2 Income from donations and legacies

	Unrestricted General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Legacies	500	500	4,000
Donations and grants	<u>49,503</u>	<u>49,503</u>	<u>61,714</u>
	<u>50,003</u>	<u>50,003</u>	<u>65,714</u>

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,841</u>	<u>1,841</u>	<u>50</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted General £	Total 2023 £	Total 2022 £
Fundraising expenses	<u>2,915</u>	<u>2,915</u>	<u>2,149</u>

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on charitable activities

	Activity undertaken directly £	Support costs £	2023 £	2022 £
Provision of charitable services	58,732	6,242	64,974	29,406
Governance costs	-	3,000	3,000	2,760
	<u>58,732</u>	<u>9,242</u>	<u>67,974</u>	<u>32,166</u>

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Provision of charitable services	58,732	58,732	23,525
Governance and support costs	9,242	9,242	8,641
	<u>67,974</u>	<u>67,974</u>	<u>32,166</u>

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Support costs £	Total 2023 £	Total 2022 £
Staff costs	-	5,249	5,249	4,780
General office	-	978	978	1,086
Depreciation	-	15	15	15
Audit fee	-	-	-	2,760
Independent examiner fee	3,000	-	3,000	-
	<u>3,000</u>	<u>6,242</u>	<u>9,242</u>	<u>8,641</u>

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	-	-	2,760
Independent examiner fees			
Examination of the financial statements	3,000	3,000	-
	<u>3,000</u>	<u>3,000</u>	<u>2,760</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Audit fees	-	2,760
Depreciation of fixed assets	75	75
Independent examiner's fees	3,000	-

8 Trustees remuneration and expenses

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

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	25,657	22,750
Pension costs	<u>588</u>	<u>502</u>
	<u>26,245</u>	<u>23,252</u>

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

	2023 No	2022 No
Employees	<u>1</u>	<u>1</u>

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

The total employee benefits of the key management personnel of the charity were £Nil (2022 - £Nil).

10 Independent examiner's remuneration

	2023 £
Examination of the financial statements	<u>3,000</u>

11 Auditors' remuneration

	2022 £
Audit of the financial statements	<u>2,760</u>

12 Taxation

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

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	4,239	4,239
At 31 March 2023	4,239	4,239
Depreciation		
At 1 April 2022	3,895	3,895
Charge for the year	75	75
At 31 March 2023	3,970	3,970
Net book value		
At 31 March 2023	269	269
At 31 March 2022	344	344

14 Debtors

	2023 £	2022 £
Prepayments	329	326

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	402	369
Accruals	3,125	2,871
	3,527	3,240

16 Commitments

Pension commitments

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £588 (2022: £502). The amount outstanding at the year end and included in creditors is £125 (2022: £111).

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

Other financial commitments

In the year the trustees approved a grant for a 3 year research project titled 'The relationship between uptake and efflux transporter in Breast Cancer' for a total financial commitment of £99,816. Costs associated with this project are recognised upon invoice and at year end £33,760 of costs have been invoiced.

The trustees also approved a grant towards the first year of funding to appoint a fellow to join the breast surgery team at the Queen Elizabeth Hospital costing £18,500. An additional grant was approved by the trustees to fund the purchase of a new state of the art Brevera breast biopsy machine for the unit costing £65,000 for a total financial commitment of £83,500. Costs associated with this project are recognised upon invoice and at year end £Nil of costs have been invoiced.

The total amount of other financial commitments not provided in the financial statements was £149,556 (2022 - £Nil). This is due to 'performance conditions' being attached to the ongoing funding such that the board will only commit to future payments on the basis of affordability. As a result no commitment has been provided, but the Charity has designated reserves for these spends.

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General Funds	363,352	51,844	(70,889)	(149,556)	194,751
Designated					
Designated Fund - Scarves and wigs	174	-	-	-	174
Designated Fund- PHD 3 Year Research Project	-	-	-	66,056	66,056
Designated Fund- appointment of fellow	-	-	-	18,500	18,500
Designated fund- Biopsy machine	-	-	-	65,000	65,000
	<u>174</u>	<u>-</u>	<u>-</u>	<u>149,556</u>	<u>149,730</u>
Total funds	<u>363,526</u>	<u>51,844</u>	<u>(70,889)</u>	<u>-</u>	<u>344,481</u>

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	331,903	65,764	(34,315)	363,352
<i>Designated</i>				
Designated Fund - Scarves and wigs	174	-	-	174
Total funds	<u>332,077</u>	<u>65,764</u>	<u>(34,315)</u>	<u>363,526</u>

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

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the trustees, at their discretion, have created a fund for a specific purpose.

The basis for calculating 'free reserves' are after allowing for all designated funds, fixed assets and other non-current assets and liabilities.

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2023
	General £	Designated £	£
Tangible fixed assets	269	-	269
Current assets	198,009	149,730	347,739
Current liabilities	(3,527)	-	(3,527)
Total net assets	<u>194,751</u>	<u>149,730</u>	<u>344,481</u>
	Unrestricted funds		Total funds at 31 March 2022
	General £	Designated £	£
Tangible fixed assets	344	-	344
Current assets	366,248	174	366,422
Current liabilities	(3,240)	-	(3,240)
Total net assets	<u>363,352</u>	<u>174</u>	<u>363,526</u>

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	366,096	(18,686)	347,410
Net funds	<u>366,096</u>	<u>(18,686)</u>	<u>347,410</u>

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	120,657	245,439	366,096
Net funds	<u>120,657</u>	<u>245,439</u>	<u>366,096</u>

20 Related party transactions

There were no related party transactions in the year.

WOMEN'S CANCER DETECTION SOCIETY

England & Wales - Charity number 236141

Accounts

Charity registration number: 236141

Women's Cancer Detection Society

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Women's Cancer Detection Society

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Women's Cancer Detection Society

Reference and Administrative Details

Trustees	P Magnay W N Picken L Ord
Charity Registration Number	236141
Principal Office	8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Auditor	Azets Audit Services Chartered accountant & statutory auditor Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Solicitors	Thomas Magnay & Co. LLP 8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Bankers	Santander UK plc Bootle Merseyside L30 4GB Lloyds Bank plc 32 Gosforth Centre Gosforth Newcastle upon Tyne NE3 1JZ Virgin Money plc Jubilee House Gosforth Newcastle upon Tyne NE3 4PL

Women's Cancer Detection Society

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 March 2022.

Trustees

P Magnay
W N Picken
L Ord

Structure, governance and management

Organisational structure

Women's Cancer Detection Society, which was founded under a trust deed dated 8th April 1964 and last amended on 1st August 1966, is a registered charity with a registered charity certificate number: 236141.

Objectives and activities

Objects and aims

The aims and objectives of the charity have remained unchanged and have been implemented throughout the year under review. The charity supports the treatment of patients and research into breast cancer. The charity achieves these aims by assisting with financing the purchase of essential equipment which cannot be funded by the National Health Service (NHS). In addition the charity provides funds to support education about breast cancer in the community and maintains a specialised breast cancer library.

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The objectives and activities are listed above. It can be clearly demonstrated that these have been achieved.

The charity has continued to encourage and fund research into breast cancer.

The charity has supported the NHS with specific equipment, which could not be funded by other means.

The charity has provided material support for patients at the Queen Elizabeth Hospital.

In the course of its widespread appeal and collection of funds, the charity has educated large numbers of the general public about breast cancer.

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.

Women's Cancer Detection Society

Trustees' Report

Achievements and performance

The Charity, having withstood the consequences of Covid-19 on its functions, is now returning to normal operational levels with a corresponding positive impact on finances. The Charity has continued to meet its aims of providing real and tangible help to the Radiology Department of the Queen Elizabeth Hospital Gateshead by underwriting the purchase of specialist equipment which in general cannot be funded by the National Health Service (NHS) and in meeting the costs of important associated research projects.

The day to day administration of the Charity has been managed through very difficult recent circumstances by its Secretary / Manager Kathryn Jobes and its Treasurer Caroline Field despite constraints which now appear to be easing. The demands made upon the Clinical Director and her staff both at the Queen Elizabeth Hospital and Newcastle University during the pandemic and beyond have been great and the Charity is pleased to unreservedly acknowledge and express its sincere thanks for her and their dedication and respective expertise.

Voluntary fundraising undertaken so enthusiastically by the Charity's friends and supporters is now beginning to improve having been restricted during the recent pandemic and their continued interest remains as strong as ever and, of course, very much appreciated.

Financial review

The results of the year give a report surplus of £31,449 (2021: £232,739). Total reserves carried forward are £363,526, all of which are unrestricted.

Key Management Personnel

The day to day management of the charity is delegated to a Committee of Management which includes the trustees and is chaired by Mr W. N Picken. The non-trustee members of the Committee of Management during the year were as follow:

Mr W. N Picken, Chair
Mrs L Ord, Vice Chair
Mr P Magnay, Trustee
Mrs C Field, Hon treasurer
Mrs K Jobes, Finance secretary
Mrs J Baines, Committee member
Dr L G Lunt, Committee member
Mrs A Brown, Committee member
Dr A Leaver, Consultant breast radiologist
Dr S Lowes, Consultant breast radiologist

The charity is managed by voluntary workers and trustees and currently has one part-time paid employee.

Women's Cancer Detection Society

Trustees' Report

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. It is the policy of the charity to maintain unrestricted funds of the charity at a level which equates to approximately twelve months unrestricted expenditure, which would equate to holding between £30,000 to £60,000 in free reserves. This provides sufficient funds to govern management, administration and support costs and to respond to applications for grants as and when they are submitted.

At the year end, free reserves were £363,008 (2021: 331,484), an increase of £31,524 in the year. Since the charity is a grant making body, the trustees can vary the grants awarded accordingly and maintain reserves to enable the charity to respond to requests for help.

Going concern

The charity relies solely upon donations from the public to achieve their objections of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

The Trustees have considered the resources available, taking into account reasonable possible changes in performance and the potential impact on the level of donations received. Given the level of reserves and cash held, and the ability to reduce costs accordingly, the trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Women's Cancer Detection Society

Trustees' Report

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 applicable Charities (Accounts and Reports) Regulations, 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.


Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

Azets Audit Services Limited, trading as Azets Audit Services, were appointed auditor to the company following their acquisition of the trade of Tait Walker LLP, trading as MHA Tait Walker, on 1 May 2022. A resolution to re-appoint Azets Audit Services as auditor for the ensuing year will be proposed at the annual general meeting.

The annual report was approved by the trustees of the charity on 2.0/12/22 and signed on its behalf by:


W N Picken
Trustee

Women's Cancer Detection Society

Independent Auditor's Report to the Members of Women's Cancer Detection Society

Opinion

We have audited the financial statements of Women's Cancer Detection Society (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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.

Women's Cancer Detection Society

Independent Auditor's Report to the Members of Women's Cancer Detection Society

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 where the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

Women's Cancer Detection Society

Independent Auditor's Report to the Members of Women's Cancer Detection Society

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 audit procedures are capable of detecting irregularities, including fraud, is detailed below:

- enquiries with directors about any known or suspected instances of non-compliance with laws and regulations and fraud; and
- reviewing board minutes; and
- reviewing journal transactions.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: employment law and compliance with the Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions in the financial statements, the less likely the auditor is to become aware of it or recognise the non-compliance.

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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of
Azets Audit Services
Chartered Accountants
Statutory Auditor

Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 20/12/2022

Azets Audit Services is a trading name of Azets Audit Services Limited

Women's Cancer Detection Society

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	65,714	65,714	259,749
Investment income	3	<u>50</u>	<u>50</u>	<u>305</u>
Total Income		<u>65,764</u>	<u>65,764</u>	<u>260,054</u>
Expenditure on:				
Raising funds	4	(2,149)	(2,149)	(30)
Charitable activities	5	<u>(32,166)</u>	<u>(32,166)</u>	<u>(27,285)</u>
Total Expenditure		<u>(34,315)</u>	<u>(34,315)</u>	<u>(27,315)</u>
Net movement in funds		31,449	31,449	232,739
Reconciliation of funds				
Total funds brought forward		<u>332,077</u>	<u>332,077</u>	<u>99,338</u>
Total funds carried forward	15	<u><u>363,526</u></u>	<u><u>363,526</u></u>	<u><u>332,077</u></u>

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

Women's Cancer Detection Society

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		259,749	259,749
Investment income	3	<u>305</u>	<u>305</u>
Total income		<u>260,054</u>	<u>260,054</u>
Expenditure on:			
Raising funds		(30)	(30)
Charitable activities		<u>(27,285)</u>	<u>(27,285)</u>
Total expenditure		<u>(27,315)</u>	<u>(27,315)</u>
Net income		<u>232,739</u>	<u>232,739</u>
Net movement in funds		232,739	232,739
Reconciliation of funds			
Total funds brought forward		<u>99,338</u>	<u>99,338</u>
Total funds carried forward	15	<u><u>332,077</u></u>	<u><u>332,077</u></u>


Women's Cancer Detection Society

(Registration number: 236141)

Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	344	419
Current assets			
Debtors	13	326	214,142
Cash at bank and in hand		<u>366,096</u>	<u>120,657</u>
		366,422	334,799
Creditors: Amounts falling due within one year	14	<u>(3,240)</u>	<u>(3,141)</u>
Net current assets		<u>363,182</u>	<u>331,658</u>
Net assets		<u>363,526</u>	<u>332,077</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>363,526</u>	<u>332,077</u>
Total funds	15	<u>363,526</u>	<u>332,077</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 20/12/22 and signed on their behalf by:


.....
W N Picken
Trustee

Women's Cancer Detection Society

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Women's Cancer Detection Society 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.

The functional currency is sterling.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The charity relies solely upon donations from the public to achieve their objections of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided depreciation, prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Women's Cancer Detection Society

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

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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. Expenditure agreed over multiple periods is recognised upon receipt of an invoice for the expenditure. 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 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets 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 less any estimated residual value, over their expected useful economic life as follows:

Women's Cancer Detection Society

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

Asset class	Depreciation method and rate
Furniture and equipment	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Trade debtors

Trade and other debtors are recognised initially at the transaction price. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated income funds comprise general funds that have been set aside at the discretion of the trustees for specific purposes. The purpose and use of these designated funds is set out in the notes to the financial statements.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Women's Cancer Detection Society

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

2 Income from donations and legacies

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Donations and legacies;			
Legacies	4,000	4,000	239,016
Donations and grants	<u>61,714</u>	<u>61,714</u>	<u>20,733</u>
	<u>65,714</u>	<u>65,714</u>	<u>259,749</u>

3 Investment income

	Unrestricted		
	funds		
	General	Total	Total
	£	2022	2021
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>50</u>	<u>50</u>	<u>305</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Fundraising expenses	<u>2,149</u>	<u>2,149</u>	<u>30</u>

Women's Cancer Detection Society

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

5 Expenditure on charitable activities

	Activity undertaken directly £	Support costs £	2022 £	2021 £
Provision of charitable services	23,525	5,881	29,406	24,525
Governance costs	-	2,760	2,760	2,760
	<u>23,525</u>	<u>8,641</u>	<u>32,166</u>	<u>27,285</u>

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Provision of charitable services	29,406	29,406	24,525
Governance and support costs	2,760	2,760	2,760
	<u>32,166</u>	<u>32,166</u>	<u>27,285</u>

2021 income and expenditure was unrestricted.

Women's Cancer Detection Society

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

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Support costs £	Total 2022 £	Total 2021 £
Staff costs	-	4,780	4,780	4,496
General office	-	1,086	1,086	395
Depreciation	-	15	15	15
Audit fee	2,760	-	2,760	2,760
	<u>2,760</u>	<u>5,881</u>	<u>8,641</u>	<u>7,666</u>

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Audit fees			
Audit of the financial statements	<u>2,760</u>	<u>2,760</u>	<u>2,760</u>
	<u>2,760</u>	<u>2,760</u>	<u>2,760</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Audit fees	2,760	2,760
Depreciation of fixed assets	<u>75</u>	<u>75</u>

8 Trustees remuneration and expenses

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

Women's Cancer Detection Society

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

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	22,750	22,000
Pension costs	502	479
	<u>23,252</u>	<u>22,479</u>

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

	2022 No	2021 No
Employees	<u>1</u>	<u>1</u>

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

The total employee benefits of the key management personnel of the charity were £Nil (2021 - £Nil).

10 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>2,760</u>	<u>2,760</u>

11 Taxation

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

Women's Cancer Detection Society

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

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	<u>4,239</u>	<u>4,239</u>
At 31 March 2022	<u>4,239</u>	<u>4,239</u>
Depreciation		
At 1 April 2021	3,820	3,820
Charge for the year	<u>75</u>	<u>75</u>
At 31 March 2022	<u>3,895</u>	<u>3,895</u>
Net book value		
At 31 March 2022	<u>344</u>	<u>344</u>
At 31 March 2021	<u>419</u>	<u>419</u>

13 Debtors

	2022 £	2021 £
Prepayments	326	2,475
Accrued income	<u>-</u>	<u>211,667</u>
	<u>326</u>	<u>214,142</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	369	288
Accruals	<u>2,871</u>	<u>2,853</u>
	<u>3,240</u>	<u>3,141</u>

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	331,903	65,764	(34,315)	363,352
Designated- scarves and wigs	<u>174</u>	<u>-</u>	<u>-</u>	<u>174</u>
Total funds	<u>332,077</u>	<u>65,764</u>	<u>(34,315)</u>	<u>363,526</u>

Women's Cancer Detection Society

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

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	99,164	260,054	(27,315)	331,903
<i>Designated</i>				
Designated Fund - Scarves and wigs	174	-	-	174
Total funds	<u>99,338</u>	<u>260,054</u>	<u>(27,315)</u>	<u>332,077</u>

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

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the trustees, at their discretion, have created a fund for a specific purpose.

The basis for calculating 'free reserves' are after allowing for all designated funds, fixed assets and other non-current assets and liabilities.

Women's Cancer Detection Society

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

16 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Designated	at 31 March
	£	£	2022
			£
Tangible fixed assets	344	-	344
Current assets	366,248	174	366,422
Current liabilities	(3,240)	-	(3,240)
Total net assets	<u>363,352</u>	<u>174</u>	<u>363,526</u>

	Unrestricted funds		Total funds
	General	Designated	at 31 March
	£	£	2021
			£
Tangible fixed assets	419	-	419
Current assets	334,625	174	334,799
Current liabilities	(3,141)	-	(3,141)
Total net assets	<u>331,903</u>	<u>174</u>	<u>332,077</u>

17 Analysis of net funds

	At 1 April	Financing	At 31 March
	2021	cash flows	2022
	£	£	£
Cash at bank and in hand	<u>120,657</u>	<u>245,439</u>	<u>366,096</u>
Net funds	<u>120,657</u>	<u>245,439</u>	<u>366,096</u>

	At 1 April	Financing	At 31 March
	2020	cash flows	2021
	£	£	£
Cash at bank and in hand	<u>128,869</u>	<u>(8,212)</u>	<u>120,657</u>
Net funds	<u>128,869</u>	<u>(8,212)</u>	<u>120,657</u>

18 Related party transactions

There were no related party transactions in the year.

WOMEN'S CANCER DETECTION SOCIETY

England & Wales - Charity number 236141

Accounts

Charity registration number: 236141

Women's Cancer Detection Society

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Women's Cancer Detection Society

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Women's Cancer Detection Society

Reference and Administrative Details

Trustees	P Magnay W N Picken L Ord
Principal Office	8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Charity Registration Number	236141
Solicitors	Thomas Magnay & Co. LLP 8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
Bankers	Santander UK plc Bootle Merseyside L30 4GB Lloyds Bank plc 32 Gosforth Centre Gosforth Newcastle upon Tyne NE3 1JZ Virgin Money plc Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
Auditor	MHA Tait Walker Chartered accountant & statutory auditor Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

Women's Cancer Detection Society

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Trustees

P Magnay
S N Hedley (resigned 16 January 2021)
W N Picken
L Ord

Structure, governance and management

Organisational structure

Women's Cancer Detection Society, which was founded under a trust deed dated 8th April 1964 and last amended on 1st August 1966, is a registered charity with a registered charity certificate number: 236141.

Objectives and activities

Objects and aims

The aims and objectives of the charity have remained unchanged and have been implemented throughout the year under review. The charity supports the treatment of patients and research into breast cancer. The charity achieves these aims by assisting with financing the purchase of essential equipment which cannot be funded by the National Health Service (NHS). In addition the charity provides funds to support education about breast cancer in the community and maintains a specialised breast cancer library.

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The objectives and activities are listed above. It can be clearly demonstrated that these have been achieved.

The charity has continued to encourage and fund research into breast cancer.

The charity has supported the NHS with specific equipment, which could not be funded by other means.

The charity has provided material support for patients at the Queen Elizabeth Hospital.

In the course of its widespread appeal and collection of funds, the charity has educated large numbers of the general public about breast cancer.

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.

Women's Cancer Detection Society

Trustees' Report

Achievements and performance

The Charity has like all other corporate and similar bodies had to withstand the consequences of Covid-19 on its operation and accommodate the inevitable impact upon its finances.

The resignation for personal reasons of two Trustees in December 2020 and January 2021 was duly recorded.

Notwithstanding these factors the Charity has managed to meet its aims of providing real and tangible help to the radiology department at the Queen Elizabeth Hospital Gateshead by underwriting the purchase of specialist equipment which in general cannot be funded by the National Health Service (NHS) and in meeting the costs of associated research projects.

The continued financial viability of the Charity has been significantly helped by receipt of a generous legacy and its day-to-day administration has been managed in very difficult circumstances by its Secretary/Manager Kathryn Jobses and its Treasurer Caroline Field despite the constraints of lockdown and social distancing.

The demands made upon the Clinical Director and her staff both at the Queen Elizabeth Hospital and Newcastle University during the pandemic have been great and the Charity is pleased to unreservedly acknowledge and express its sincere thanks for her and their dedication and respective expertise.

Voluntary fundraising usually undertaken so enthusiastically by the Charity's friends and supporters has necessarily been restricted during the past year but their continued interest remains as strong as ever and, of course, very much appreciated.

Financial review

The results of the year give a report surplus of £232,739 (2020: £11,620 deficit). Total reserves carried forward are £332,077, all of which are unrestricted.

Key Management Personnel

The day to day management of the charity is delegated to a Committee of Management which includes the trustees and is chaired by Mr P Magnay. The non-trustee members of the Committee of Management during the year were as follow:

Mr P Magnay, Chairman & Trustee
Mrs C Field, Hon treasurer
Mr N Picken, Trustee
Mr S Hedley, Trustee
Mrs L Ord, Trustee
Dr J Potterton, Consultant radiologist
Mrs K Jobses, Finance secretary
Mrs J Baines, Committee member
Dr L G Lunt, Committee member
Mrs A Ryder, Vice chairman & committee member
Mrs A Brown, Committee member
Mrs M Humphrey, Committee member
Mrs S Breheny, Committee member

The charity is managed by voluntary workers and trustees and currently has one part-time paid employee.

Women's Cancer Detection Society

Trustees' Report

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. It is the policy of the charity to maintain unrestricted funds of the charity at a level which equates to approximately twelve months unrestricted expenditure, which would equate to holding between £30,000 to £60,000 in free reserves. This provides sufficient funds to govern management, administration and support costs and to respond to applications for grants as and when they are submitted.

At the year end, free reserves were £331,484 (2020: £98,670), an increase of £232,814 in the year. Since the charity is a grant making body, the trustees can vary the grants awarded accordingly and maintain reserves to enable the charity to respond to requests for help.

Going concern

The charity relies solely upon donations from the public to achieve their objections of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

The Trustees have considered the resources available, taking into account reasonable possible changes in performance and the potential impact on the level of donations received arising as a result of COVID-19. Given the level of reserves and cash held, and the ability to reduce costs accordingly, the trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Women's Cancer Detection Society

Trustees' Report

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 applicable Charities (Accounts and Reports) Regulations, 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.

Reappointment of auditor

A resolution to re-appoint MHA Tait Walker as auditor for the ensuing year will be proposed at the annual general meeting.

The annual report was approved by the trustees of the charity on 21/8/2021 and signed on its behalf by:



.....
P Magnay
Trustee

Women's Cancer Detection Society

Independent Auditor's Report to the Members of Women's Cancer Detection Society

Opinion

We have audited the financial statements of Women's Cancer Detection Society (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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.

Women's Cancer Detection Society

Independent Auditor's Report to the Members of Women's Cancer Detection Society

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 where the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

Women's Cancer Detection Society

Independent Auditor's Report to the Members of Women's Cancer Detection Society

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 audit procedures are capable of detecting irregularities, including fraud, is detailed below:

- enquiries with directors about any known or suspected instances of non-compliance with laws and regulations and fraud; and
- reviewing board minutes; and
- reviewing journal transactions.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: compliance with the Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions in the financial statements, the less likely the auditor is to become aware of it or recognise the non-compliance.

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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of MHA Tait Walker
Chartered Accountants
Statutory Auditor
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 31/12/2021

MHA Tait Walker is a trading name of Tait Walker LLP.

Women's Cancer Detection Society

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	259,749	259,749	45,480
Investment income	3	<u>305</u>	<u>305</u>	<u>715</u>
Total Income		<u>260,054</u>	<u>260,054</u>	<u>46,195</u>
Expenditure on:				
Raising funds	4	(30)	(30)	(374)
Charitable activities	5	<u>(27,285)</u>	<u>(27,285)</u>	<u>(57,431)</u>
Total Expenditure		<u>(27,315)</u>	<u>(27,315)</u>	<u>(57,805)</u>
Net movement in funds		232,739	232,739	(11,610)
Reconciliation of funds				
Total funds brought forward		<u>99,338</u>	<u>99,338</u>	<u>110,948</u>
Total funds carried forward	15	<u><u>332,077</u></u>	<u><u>332,077</u></u>	<u><u>99,338</u></u>

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

Women's Cancer Detection Society

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		45,480	45,480
Investment income	3	<u>715</u>	<u>715</u>
Total income		<u>46,195</u>	<u>46,195</u>
Expenditure on:			
Raising funds		(374)	(374)
Charitable activities		<u>(57,431)</u>	<u>(57,431)</u>
Total expenditure		<u>(57,805)</u>	<u>(57,805)</u>
Net movement in funds		(11,610)	(11,610)
Reconciliation of funds			
Total funds brought forward		<u>110,948</u>	<u>110,948</u>
Total funds carried forward	15	<u><u>99,338</u></u>	<u><u>99,338</u></u>

Women's Cancer Detection Society

(Registration number: 236141)

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	419	494
Current assets			
Debtors	13	214,142	2,471
Cash at bank and in hand		<u>120,657</u>	<u>128,869</u>
		334,799	131,340
Creditors: Amounts falling due within one year	14	<u>(3,141)</u>	<u>(32,496)</u>
Net current assets		<u>331,658</u>	<u>98,844</u>
Net assets		<u>332,077</u>	<u>99,338</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>332,077</u>	<u>99,338</u>
Total funds	15	<u>332,077</u>	<u>99,338</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 21.8.2021 and signed on their behalf by:



.....
P Magnay
Trustee

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Women's Cancer Detection Society 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 notes.

The functional currency is sterling.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The charity relies solely upon donations from the public to achieve their objections of funding the purchase of equipment which the NHS could not afford. These donations are unpredictable and can vary greatly from year to year. The charity does not commit to any purchases in advance of receiving the relevant funds.

The charity also receives requests to fund research projects. Again these are only approved when there are sufficient funds available. The trustees are aware of the funding requirements of the charity and as such are aware that they have to retain sufficient reserves to cover their costs for the foreseeable future.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies (continued)

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided depreciation, prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

A legacy was notified to the the charity before the year end and as a result has been included in income and debtors using the information available at the time the charity accounts were approved.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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. Expenditure agreed over multiple periods is recognised upon receipt of an invoice for the expenditure. 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 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.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets 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
Furniture and equipment	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Trade debtors

Trade and other debtors are recognised initially at the transaction price. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies (continued)

Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Legacies	239,016	239,016	-
Donations and grants	<u>20,733</u>	<u>20,733</u>	<u>45,480</u>
	<u>259,749</u>	<u>259,749</u>	<u>45,480</u>

3 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>305</u>	<u>305</u>	<u>715</u>

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Fundraising expenses	30	30	374

5 Expenditure on charitable activities

	Unrestricted funds			
	General £	Total 2021 £	Total 2020 £	
Provision of charitable services	24,525	24,525	54,731	
Governance and support costs	2,760	2,760	2,700	
	27,285	27,285	57,431	
	Activity undertaken directly £	Grant funding of activity £	Total 2021 £	Total 2020 £
Provision of charitable services	19,619	4,906	24,525	54,731
Governance costs	-	2,760	2,760	2,700
	19,619	7,666	27,285	57,431

£24,525 (2020 - £57,431) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,760 (2020 - £2,700) which relate directly to charitable activities. See note 6 for further details.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Support costs £	Total 2021 £	Total 2020 £
Staff costs	-	4,496	4,496	4,462
General office	-	395	395	569
Depreciation	-	15	15	15
Audit fee	2,760	-	2,760	2,700
	<u>2,760</u>	<u>4,906</u>	<u>7,666</u>	<u>7,746</u>

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Audit fees			
Audit of the financial statements	2,760	2,760	2,700
	<u>2,760</u>	<u>2,760</u>	<u>2,700</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Audit fees	2,760	2,700
Depreciation of fixed assets	75	75
	<u>2,835</u>	<u>2,775</u>

8 Trustees remuneration and expenses

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

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	22,000	21,833
Pension costs	<u>479</u>	<u>478</u>
	<u>22,479</u>	<u>22,311</u>

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

	2021 No	2020 No
Employees	<u>1</u>	<u>1</u>

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

10 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	<u>2,760</u>	<u>2,700</u>

11 Taxation

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

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	4,239	4,239
At 31 March 2021	4,239	4,239
Depreciation		
At 1 April 2020	3,745	3,745
Charge for the year	75	75
At 31 March 2021	3,820	3,820
Net book value		
At 31 March 2021	419	419
At 31 March 2020	494	494

13 Debtors

	2021 £	2020 £
Prepayments	2,475	2,454
Accrued income	211,667	17
	214,142	2,471

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	288	-
Accruals	2,853	32,496
	3,141	32,496

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Funds	99,164	260,054	(27,315)	331,903
Designated				
Designated Fund - Scarves and wigs	174	-	-	174
Total funds	<u>99,338</u>	<u>260,054</u>	<u>(27,315)</u>	<u>332,077</u>

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

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the trustees, at their discretion, have created a fund for a specific purpose.

The basis for calculating 'free reserves' are after allowing for all designated funds, fixed assets and other non-current assets and liabilities.

Women's Cancer Detection Society

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	419	419
Current assets	334,799	334,799
Current liabilities	<u>(3,141)</u>	<u>(3,141)</u>
Total net assets	<u>332,077</u>	<u>332,077</u>

	Unrestricted funds General £	Total funds £
Tangible fixed assets	494	494
Current assets	131,340	131,340
Current liabilities	<u>(32,496)</u>	<u>(32,496)</u>
Total net assets	<u>99,338</u>	<u>99,338</u>

17 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	128,869	(8,212)	120,657
Net debt	<u>128,869</u>	<u>(8,212)</u>	<u>120,657</u>

	At 1 April 2019 £	Cash flow £	At 31 March 2020 £
Cash at bank and in hand	145,181	(16,312)	128,869
Net debt	<u>145,181</u>	<u>(16,312)</u>	<u>128,869</u>

18 Related party transactions

There were no related party transactions in the year.

