

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**

<b>Trustees</b>	P Magnay W N Picken L Ord
<b>Charity Registration Number</b>	236141
<b>Principal Office</b>	8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
<b>Auditor</b>	Azets Audit Services Chartered accountant & statutory auditor Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
<b>Solicitors</b>	Thomas Magnay & Co. LLP 8 St Mary's Green Whickham Newcastle upon Tyne NE16 4DN
<b>Bankers</b>	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](http://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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
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 £
<b>Fixed assets</b>			
Tangible assets	12	344	419
<b>Current assets</b>			
Debtors	13	326	214,142
Cash at bank and in hand		<u>366,096</u>	<u>120,657</u>
		366,422	334,799
<b>Creditors: Amounts falling due within one year</b>	14	<u>(3,240)</u>	<u>(3,141)</u>
<b>Net current assets</b>		<u>363,182</u>	<u>331,658</u>
<b>Net assets</b>		<u>363,526</u>	<u>332,077</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>363,526</u>	<u>332,077</u>
<b>Total funds</b>	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 2022 £	Total 2021 £
Donations and legacies;			
Legacies	4,000	4,000	239,016
Donations and grants	61,714	61,714	20,733
	<u>65,714</u>	<u>65,714</u>	<u>259,749</u>

#### 3 Investment income

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

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted General £	Total 2022 £	Total 2021 £
Fundraising expenses	2,149	2,149	30
	<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	<u>2,760</u>	<u>2,760</u>	<u>2,760</u>
	<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	2,760	2,760	2,760
	<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 £
<b>Staff costs during the year were:</b>		
Wages and salaries	22,750	22,000
Pension costs	<u>502</u>	<u>479</u>
	<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 £
<b>Cost</b>		
At 1 April 2021	4,239	4,239
At 31 March 2022	4,239	4,239
<b>Depreciation</b>		
At 1 April 2021	3,820	3,820
Charge for the year	75	75
At 31 March 2022	3,895	3,895
<b>Net book value</b>		
At 31 March 2022	344	344
At 31 March 2021	419	419

### 13 Debtors

	2022 £	2021 £
Prepayments	326	2,475
Accrued income	-	211,667
	326	214,142

### 14 Creditors: amounts falling due within one year

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

### 15 Funds

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

# 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 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	99,164	260,054	(27,315)	331,903
<b>Designated</b>				
Designated Fund - Scarves and wigs	174	-	-	174
<b>Total funds</b>	<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 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>

	Unrestricted funds		Total funds at 31 March 2021
	General £	Designated £	£
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 2021 £	Financing cash flows £	At 31 March 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 2020 £	Financing cash flows £	At 31 March 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.