

REGISTERED CHARITY NUMBER: 292643

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Bath Cancer Unit Support Group

Moore  
Chartered Accountants  
30 Gay Street  
Bath  
BA1 2PA

Bath Cancer Unit Support Group

Contents of the Financial Statements  
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

## Bath Cancer Unit Support Group

### Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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**

##### **Objects**

The Charity's objects are to relieve sickness by supporting the work of the Oncology and Radiotherapy Unit at the Bath Royal United Hospitals and other health units (to include, but not by way of limitation clinics, surgeries, and hospitals) providing the same or similar services for patients in Bath and the surrounding area, in particular by raising money to purchase equipment and provide facilities and services (including, but not by way of limitation the financing of medical and other staff to provide additional care and also additional staff training) (provided that the Charity shall not undertake any permanent trading activities in raising such monies) not provided by the local health authority or by any trust associated with the National Health Service which administers and governs the Bath Royal United Hospitals.

##### **Activities to further the charity's objects**

To date, the charity has supported and funded a number of projects by the making of grants. Such grants have been made following the careful consideration of each request.

##### **Public benefit**

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. The focus of our activities remains the enhancement of facilities for cancer patients at the Royal United Hospitals Bath and other health units. This benefits, most importantly patients but also visitors to and the staff of these units. The benefits are provided to people predominantly, but not exclusively, living in West Wiltshire, Bath, North East Somerset and East Somerset.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the year the charity's income amounted to £76,223 (2020: £75,359). Legacies receivable during 2021 amounted to £18,397 compared to £22,883 during 2020. Net assets at 31 December 2021 were £132,639 (2020: £66,101).

With the COVID epidemic during the year, most of the fundraising activities have been cancelled or postponed. With very low fixed costs, the charity's financial position remains strong.

The Positron (PET-CT) Scanner funded by the Charity in 2016 at a cost of £1.2million, has exceeded the expectations of the Consultants both in terms of the number of patients scanned and in the results achieved. The 3000th patient was treated during this year.

The unit has also been involved in 10 research trials.

Since this charity was founded in 1985 in excess of £5 million has been raised and spent on providing a range of facilities for cancer patients attending The Royal United Hospital including:

- Refurbishing the Oncology reception and waiting areas (1991)
- Constructing a day treatment centre for chemotherapy patients (1994)
- Relocating the cytology (cervical smear) laboratory (1998)
- Purchasing a second Linear Accelerator (2000)
- Constructing a new day treatment unit (2003)
- Providing the radioactive 'seeds' at the start of the Prostate Brachytherapy service (2004)
- Setting up a Cancer Information Centre (2006)
- Constructing additional toilets for patients (2008)
- Constructing a quiet room where diagnoses can be discussed (2009)
- Replacing the superficial x-ray treatment unit (2010)
- Purchasing Terarecon Client Image manipulation software (2010)
- Refurbishing a quiet room in the Uro oncology department (2011)
- Funding a contrast enhanced digital mammography facility (2011)
- Purchase of 5 new patient trolleys and 2 equipment trolleys (2012)
- Purchase of software to view scans (2012)
- Purchase of Positron (PET-CT) Scanner for £1.2 million (2016)

## Bath Cancer Unit Support Group

### Report of the Trustees for the Year Ended 31 December 2021

- Purchase of equipment to support Positron (PET-CT) Scanner (2017)
- During 2018 and 2019, the Trustees agreed a funding request from the Cancer Unit. This was to fund the out of hours section of a 24 hour Helpline for patients undergoing Chemotherapy.
- Funding the Trial of Low Level Lasers in the Management of Oral Mucositis for Head and Neck Cancer Irradiation (2019)
- Purchasing 2 real Time Position Management Respiratory Gating Systems (2019)
- Initial payment towards an Upgraded Solid State Gamma Camera (2019). A further payment of £100,000 was made in 2020 to fund the purchase of a Veriton Gamma Camera, the first in the UK.
- Constructing a Quiet Room for the Palliative Care Team (2019)
- Purchasing a Portable Ultrasound Unit and Vascular Doppler Plus Probe for the Breast Cancer Unit (2019)

The charity continues to be run only by volunteers. Consequently, a very high proportion of the funds which are raised each year are available for improving facilities. An average of 90-95% over the last 5 years.

#### **Trowbridge Branch**

Since 1988 the charity has benefitted from the fund raising activities of its Trowbridge Branch and the Trustees wish to record their thanks for the remarkable contribution which the members of the branch have made to the amounts raised by the charity over more than 30 years.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity to raise funds to finance various projects, consequently the level of reserves will vary dependent upon whether the charity is in the process of raising funds or has expended or committed such funds. As the charity has little fixed operating costs it does not require any level of reserves in order to ensure that it is able to function.

#### **FUTURE PLANS**

The charity will continue to fund amenities for cancer patients attending The Royal United Hospital Bath and will consider applications for grants to fund the purchase of equipment.

The Trustees have launched a new Appeal to raise £580,000 to acquire two Surface Guided Radiotherapy Machines. These help to reduce the risk of damage to adjoining tissue during Radiotherapy and also reduce the time that treatments take.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its Constitution, the latest version of which was adopted on 11 January 2012 amended on 5 December 2012 and 11 April 2018 and is an unincorporated body.

##### **Organisation of the charity**

The trustees meet on a regular basis and at each meeting monitor the progress of the charity's income and expenditure as well as considering requests for grants. During the year all such meetings were virtual being held over Zoom.

Trustees are appointed in accordance with the rules set out in the constitution, and are formally elected at each Annual General Meeting.



Bath Cancer Unit Support Group

Report of the Trustees  
for the Year Ended 31 December 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

292643

**Principal address**

Mr Mike Coombs  
10 Horseshoe Walk  
Widcombe  
Bath  
BA2 6DE

**Trustees**

M D Taylor FCA CTA TEP Chairman  
C A Gilleece  
J E Margetts  
L R Dymond  
S Coppin  
M P Coombs  
S Pinner (resigned 29.7.21)  
A Webb  
Dr A C Herring  
S J Oliver  
Dr J Crowe

**Independent Examiner**

Mark Powell  
Moore  
Chartered Accountants  
30 Gay Street  
Bath  
BA1 2PA

**Solicitors**

Stone King LLP  
13 Queen Square  
Bath  
BA1 2HJ

Bath Cancer Unit Support Group

Report of the Trustees  
for the Year Ended 31 December 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

HSBC Bank plc  
41 Southgate Street  
Bath  
BA1 1TN

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M D Taylor FCA CTA TEP - Trustee

Independent Examiner's Report to the Trustees of  
Bath Cancer Unit Support Group

**Independent examiner's report to the trustees of Bath Cancer Unit Support Group**

I report to the charity trustees on my examination of the accounts of Bath Cancer Unit Support Group (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 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 accounts to be reached.

Mark Powell  
Moore  
Chartered Accountants  
30 Gay Street  
Bath  
BA1 2PA

Date: .....



Bath Cancer Unit Support Group

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	53,114	-	53,114	63,152
Other trading activities	3	23,085	-	23,085	12,109
Investment income	4	24	-	24	98
<b>Total</b>		76,223	-	76,223	75,359
<b>EXPENDITURE ON</b>					
Raising funds	5	9,472	-	9,472	9,557
<b>Charitable activities</b>					
Royal United Hospital Bath: Cancer Unit		-	-	-	100,244
Royal United Hospital Bath: Amenities		213	-	213	1,588
<b>Total</b>		9,685	-	9,685	111,389
<b>NET INCOME/(EXPENDITURE)</b>		66,538	-	66,538	(36,030)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		66,101	-	66,101	102,131
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>132,639</u>	<u>-</u>	<u>132,639</u>	<u>66,101</u>

The notes form part of these financial statements

Bath Cancer Unit Support Group

Balance Sheet

31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	13,419
Cash at bank		<u>149,077</u>	<u>-</u>	<u>149,077</u>	<u>69,117</u>
		149,077	-	149,077	82,536
<b>CREDITORS</b>					
Amounts falling due within one year	10	(16,438)	-	(16,438)	(16,435)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>132,639</u>	<u>-</u>	<u>132,639</u>	<u>66,101</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>132,639</u>	<u>-</u>	<u>132,639</u>	<u>66,101</u>
<b>NET ASSETS</b>		<u>132,639</u>	<u>-</u>	<u>132,639</u>	<u>66,101</u>
<b>FUNDS</b>	11				
Unrestricted funds				<u>132,639</u>	<u>66,101</u>
<b>TOTAL FUNDS</b>				<u>132,639</u>	<u>66,101</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M D Taylor FCA CTA TEP - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of accounting**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is set out on page 2 of the Report of the Trustees. The presentation currency of the financial statements is pounds sterling.

### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **Tangible fixed assets**

All fixed assets are initially recorded at cost.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**1. ACCOUNTING POLICIES - continued**

**Donations, voluntary income and legacies**

Donations and voluntary income are accounted for when receivable. Legacies are recognised when received or if, before receipt, there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability.

**Liabilities and allocation of costs**

Liabilities are recognised in the financial statements when the charity has an obligation to transfer economic benefits as a result of a past transaction or event. Costs are allocated between direct charitable and other expenditure according to the nature of the cost.

**Funds**

The restricted funds were held specifically for the purpose of funding the Low Level Laser Unit. All other income received is unrestricted in nature and has been classified as such. The surplus or deficit in the year is allocated to each fund accordingly.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	£	£	£	£
Donations	33,416	-	33,416	39,479
Legacies	18,397	-	18,397	22,883
Collection boxes	<u>1,301</u>	<u>-</u>	<u>1,301</u>	<u>790</u>
	<u>53,114</u>	<u>-</u>	<u>53,114</u>	<u>63,152</u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	£	£	£	£
Fundraising events	<u>23,085</u>	<u>-</u>	<u>23,085</u>	<u>12,109</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**4. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	£	£	£	£
Deposit account interest	<u>24</u>	<u>-</u>	<u>24</u>	<u>98</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	Unrestricted funds	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	£	£	£	£
Insurance	863	-	863	1,005
Fundraising and publicity	3,776	-	3,776	3,680
Supportline newsletter	1,800	-	1,800	2,215
Administrator costs	851	-	851	1,067
Headstart	562	-	562	-
Support costs	<u>1,620</u>	<u>-</u>	<u>1,620</u>	<u>1,590</u>
	<u>9,472</u>	<u>-</u>	<u>9,472</u>	<u>9,557</u>

Included within support costs are fees payable to the Independent Examiner for 2021 of £1,620 (2020: £1,590).

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	63,152	-	63,152
Other trading activities	12,109	-	12,109
Investment income	98	-	98
<b>Total</b>	<b>75,359</b>	<b>-</b>	<b>75,359</b>
<b>EXPENDITURE ON</b>			
Raising funds	9,557	-	9,557
<b>Charitable activities</b>			
Royal United Hospital Bath: Cancer Unit	100,244	-	100,244
Royal United Hospital Bath: Amenities	1,588	-	1,588
<b>Total</b>	<b>111,389</b>	<b>-</b>	<b>111,389</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(36,030)</b>	<b>-</b>	<b>(36,030)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	102,131	-	102,131
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>66,101</b>	<b>-</b>	<b>66,101</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>2,327</u>
<b>DEPRECIATION</b>	
At 1 January 2021 and 31 December 2021	<u>2,327</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	-	3,419
Prepayments and accrued income	<u>-</u>	<u>10,000</u>
	<u>-</u>	<u>13,419</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	1,620	1,560
Other creditors	<u>14,818</u>	<u>14,875</u>
	<u>16,438</u>	<u>16,435</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**11. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	66,101	66,538	132,639
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,101</u>	<u>66,538</u>	<u>132,639</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,223	(9,685)	66,538
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>76,223</u>	<u>(9,685)</u>	<u>66,538</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	2,131	63,970	66,101
Designated fund	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>
	<u>102,131</u>	<u>(36,030)</u>	<u>66,101</u>
<b>TOTAL FUNDS</b>	<u>102,131</u>	<u>(36,030)</u>	<u>66,101</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,359	(11,389)	63,970
Designated fund	-	(100,000)	(100,000)
	<u>75,359</u>	<u>(111,389)</u>	<u>(36,030)</u>
<b>TOTAL FUNDS</b>	<u>75,359</u>	<u>(111,389)</u>	<u>(36,030)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	2,131	130,508	132,639
Designated fund	<u>100,000</u>	<u>(100,000)</u>	-
	<u>102,131</u>	<u>30,508</u>	<u>132,639</u>
<b>TOTAL FUNDS</b>	<u>102,131</u>	<u>30,508</u>	<u>132,639</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	151,582	(21,074)	130,508
Designated fund	-	(100,000)	(100,000)
	<u>151,582</u>	<u>(121,074)</u>	<u>30,508</u>
<b>TOTAL FUNDS</b>	<u>151,582</u>	<u>(121,074)</u>	<u>30,508</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.