

REGISTERED CHARITY NUMBER: 1051727

**Report for the Trustees and
Financial Statements for the Period Ended 30 June 2023
for
The Clatterbridge Cancer Charity**

Haines Watts
Statutory Auditor
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside
L2 5QQ

The Clatterbridge Cancer Charity

Contents of the Financial Statements
for the Period Ended 30 June 2023

	Page
Report of the Trustees	1 - 7
Report of the Independent Auditors	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to Cash Flow Statement	14
Notes to the Financial Statements	15 - 24
Detailed Statement of Financial Activities	25

The Clatterbridge Cancer Charity

Report of the Trustees
for the Period Ended 30 June 2023

Introduction from the Chair

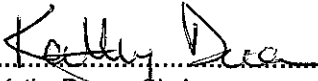
These accounts cover a short period which marks a key moment in the Charity's history, as work completed on the transfer of its activities to a new, independent Charity. While its objects will remain the same, the move offers the opportunity to develop the charity, bringing in new fundraising opportunities, greater transparency and demonstrable independent decision making. The following report gives further information on this change.

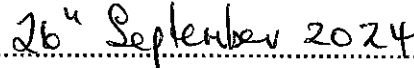
Our ability to give the best care and support to people with cancer has always depended on the support of individuals, families, groups, companies, and charitable trusts. I want to express my heartfelt thanks to everyone who has donated during this period, throughout the Charity's history and into the future.

Alongside donors, we are grateful to the dedicated team of Charity staff and volunteers who raise this money and help The Clatterbridge Cancer Centre to make a huge difference to the lives of local people with cancer.

Money donated to the Charity has been spent on life-saving research & technology, enhancing the patient environment and enabling innovations in care for all of our patients. From continued support for the Arts in Health programme, to patient counselling and the hospital's Bright Ideas scheme, charity support has helped to change and save so many lives.

Thank you for your continued support.


.....
Kathy Doran, Chair


.....
Date

The Clatterbridge Cancer Centre NHS Foundation Trust

The Clatterbridge Cancer Charity

Report of the Trustees for the Period Ended 30 June 2023

The Trustee presents its financial statements of the charity for the period ended 30 June 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trusts deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting standard FRS 102.

On 1 July 2023, the dedicated Charity for The Clatterbridge Cancer Centre became an independent charity.

As part of this reorganisation, Clatterbridge Cancer Charity (registration 1051727) transferred its activities to a new Clatterbridge Cancer Charity, a registered charity in England & Wales (1202412) and company limited by guarantee (14732055).

Prior to July 2023, the Charity was an NHS Charity governed by a Corporate Trustee model, with The Clatterbridge Cancer Centre NHS Foundation Trust operating as Trustee. The new charity, with a board of independent Trustees will offer the opportunity to develop in a way that has not been possible previously, with wider fundraising opportunities, greater transparency and demonstrable independent decision making.

The Charity's objects remain the same, along with its commitment to The Clatterbridge Cancer Centre and people with cancer across Cheshire and Merseyside.

This is the final report for Clatterbridge Cancer Charity, registration number 1051727.

About the Charity

The Clatterbridge Cancer Centre NHS Foundation Trust is one of the country's leading cancer centres. It brings together expert staff, high-quality care and excellence in research to drive forward the development of new leading edge drugs and therapies and provide outstanding specialist care for patients.

Clatterbridge Cancer Charity is administered by the NHS Foundation Trust to assist in the achievement of its work and enhance what is already provided by the NHS, by:

- Funding life-saving research, shaping cancer care for generations to come;
- Enhancing the patient environment, supporting recovery and wellbeing;
- Investing in leading technology, driving better outcomes for people with cancer;
- Enabling innovations in care, for every patient every day.

Structure, Governance and Management

The Charitable Funds administered by The Clatterbridge Cancer Centre NHS Foundation Trust Board are a registered, unincorporated charity named "Clatterbridge Cancer Charity", registration number 1051727, in accordance with the Charities Act (2011). The Main Charity was entered on the Central Register of Charities on 3 January 1996.

The Clatterbridge Cancer Centre NHS Foundation Trust is the corporate trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The Mersey Internal Audit Agency carry out periodic reviews of the effectiveness of the system of internal control operating within Charitable Funds on behalf of the Corporate Trustee.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Clatterbridge Cancer Charity

Report of the Trustees for the Period Ended 30 June 2023

Appointment of corporate trustee, induction and training

The Clatterbridge Cancer Centre NHS Foundation Trust is the corporate trustee of the Charitable Funds. The Board of Directors of the NHS Foundation Trust therefore carries out the role of corporate trustee, and they are appointed in accordance with the standing orders of the Trust. The Trust Board consists of a Chair, six Non-Executive Directors, and six Executive Directors including the Chair, Chief Executive, Medical Director, Director of Finance, Chief Operating Officer, Chief Nurse and Director of Workforce and Organisational Development. The Board also has two non voting members.

The Clatterbridge Cancer Centre NHS Foundation Trust has an induction policy for all staff. It is mandatory for all new employees to receive formal induction training. Corporate training provides Trust wide information and training on a more individual level is provided to allow the individual to understand their role within the organisation. This policy has also been adopted by Clatterbridge Cancer Charity.

Organisational Structure

The Clatterbridge Cancer Centre NHS Foundation Trust Board approves the Corporate Governance Manual, which contains the documents for the regulation and proceeding of business.

These include:

Standing Orders – these lay down the way the Trust is constituted and its legal powers.

Standing Financial Instructions – these detail the financial responsibilities, policies and procedures which are adopted both by the Trust and its employees.

Scheme of Reservation and Delegation – this details the committees and individual officers to whom the Board delegates its authority; importantly it also sets financial limits against levels of authority.

These documents set the framework within which all the Directors and employees of the Trust must operate. These documents apply equally to the Trust's charitable funds as to the NHS Foundation Trust. Trustee responsibilities rest with the NHS Foundation Trust, the administration and management of the Trust's charitable funds are delegated to the Charitable Funds Committee which consists of the Directors of the Corporate Trustee and is fully accountable to the Board. The Finance Director is the Executive Director who is responsible for ensuring that full accounting records are maintained.

The corporate trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of the charity and by designating funds the trustee respects the wishes of our donors to benefit patient care and cancer research.

Within the Charity are a number of designated funds, which are managed by senior managers and medical staff within the Trust. The extent of an individual's authority to commit expenditure is set out in the Trust's Scheme of Reservation and Delegation, which has been adopted by the charity, and must comply with the following principles:

- Expenditure must be in line with the objects of the charity;
- Funds are only spent on the purpose for which they are donated;
- Expenditure must be assessed in terms of necessity and value for money;
- Funds should be used for public benefit;
- There must be no personal gain from the approval of expenditure by a fund manager;
- Funds must not be used to benefit the friends or relatives of staff.

The accounting records of the day to day administration of the funds are dealt with by the Finance Department located at the Principal Office. The financial records are kept on a separate financial system to that of the Trust.

The Clatterbridge Cancer Charity

Report of the Trustees for the Period Ended 30 June 2023

Employees

The Charity does not directly employ any members of staff. The Charity does, however, incur staffing costs. The NHS Foundation Trust holds these staffing contracts and recharges are made to the Charity for the costs incurred relating solely to the Charitable Funds activity. The Directors do not receive remuneration or expenses from the Charity.

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.

The Corporate Trustee has given consideration to the major risks to which the charity is exposed, and these risks are reviewed at least annually by the Trustee at the Charitable Funds Committee Meetings. At these meetings, action points are established to mitigate such risks and the Charity believes that it has established systems and procedures to manage those risks.

Investments

The Clatterbridge Cancer Centre NHS Foundation Trust Board appoints Investec Wealth and Investment Limited as Investment advisors. The trustee has also appointed an Investment Committee comprising three non-executive directors and one executive director. The duties of the Investment Committee are to safeguard the investment portfolio, to ensure that full and proper advice is received from the investment advisor, and to monitor that the investment policy suggested by the advisor complies with the Trustee Investment Act. The Trust (and charity's) investment policy is set out below:

The Clatterbridge Cancer Centre NHS Foundation Trust will invest surplus cash held as part of its Charitable Funds or Exchequer Funds in accordance with the Trustee Investment Acts and NHS & Community Care Act 1990.

The nature of the investment shall be appropriate to the projected availability of the funds to be invested. To ensure that cash is always available to meet immediate needs, the Trust shall use cash flow projections and budget planning. Funds shall be invested, as deemed appropriate by the Investment Committee, in low or medium risk investments with the following exclusions:

- Any company engaged in the manufacture of tobacco or tobacco products.

Reserves Policy

The Corporate Trustee has agreed a reserves policy to ensure the financial viability of the fund and its ability to meet its on-going commitments. The target would be to hold reserves to the value of approximately one year's worth of recurrently committed expenditure. Management actions will be required should the value of the fund exceed two years worth of recurrent expenditure, or fall below one year's worth of recurrent expenditure.

The policy, therefore, protects the spending plans of the Charity against both falls in voluntary and fundraising income and investment values. As at 30 June 2023, reserves were £4.6m, over £3m in excess of the policy which states that £1m (one year's recurrent expenditure) should be retained in reserves. At the 31 March 2023, the Charity held £4.8m in reserves.

The performance of all administrative designations is monitored on a monthly basis to ensure that current commitments can be met.

The Clatterbridge Cancer Charity

Report of the Trustees for the Period Ended 30 June 2023

Finance & Trustee Responsibilities

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2018 and the provisions of the trust deed require 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, including the income and expenditure, of the charity for that period. In:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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;
- given that the Charity ceased to operate from 30 June 2023, the Trustees do not consider the Charity to be a going concern.

All assets and liabilities of the Charity were transferred to the newly incorporated Clatterbridge Cancer Charity Limited (Charity Number: 1202412) on 1 July 2023.

As a result, the accounts have not been prepared on the going concern basis. This has no impact on the carrying value or presentation of the assets and liabilities in the balance sheet as at 30 June 2023.

The trustees are responsible for keeping adequate proper accounting records which 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.

Charitable funds received by the Charity are accepted and held and administered as funds and property held on trust for purposes relating to the health service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Our Partnerships and Promise to Donors

Clatterbridge Cancer Charity has always strived to give the best possible donor care, aiming to ensure supporters are treated fairly and with respect. The Charity is regulated by the Charity Commission and Fundraising Regulator, the self-regulatory scheme for fundraising in the UK. Alongside this, the Charity is a member of NHS Charities Together and the Chartered Institute of Fundraising.

The Charity welcomes guidance from the above organisations, along with others to ensure it maintains the highest standards. Fundraising is centred around supporter wishes, protecting vulnerable people and maintaining high standards for managing personal information.

The Charity adheres to best practice across its fundraising activities and continually reviews the way it engages with supporters and the public. The Charity and external fundraising partners are committed to giving the best possible supporter experience and complying with all fundraising standards.

The Charity couldn't achieve everything it does for people with cancer without its supporters. In return, we make the following Fundraising Promise to donors:

We are committed to the highest standards

We are registered with the Fundraising Regulator and are proud to champion the principles of honesty, accountability and transparency when fundraising.

We will be clear, honest and open

We will keep you up to date with our work and finances so you can see how your money is spent and the difference you are making.

We will treat you, and your privacy, with respect

Your details are safe with us. We will never sell your information to third parties or share your details with any other charities for their own purposes. If you ever want to change the way we communicate with you, please just let us know.

We are fair and reasonable

We treat our patients, supporters and the general public fairly, showing sensitivity and consideration.

We are accountable and responsible

We value your feedback. If you're unhappy with anything, please get in touch and let us know.

The Clatterbridge Cancer Charity

Report of the Trustees for the Period Ended 30 June 2023

Working with third party fundraisers

During the period the Charity employed a third party company to manage its Lottery and co-ordinate some of its events.

These organisations are subject to robust agreements and contracts and the Charity proactively and thoroughly monitors any fundraising undertaken on its behalf, through reporting, quality checks and regular monitoring. External partners are required to comply with the Code of Fundraising Practice along with other applicable legislation, and the Charity's own promise to supporters. Members of the Charity team liaise regularly with supporters and fundraisers about their activities and practices.

Protecting supporter data

Clatterbridge Cancer Charity is committed to protecting supporter privacy and their data. Appropriate measures are in place to keep personal data safe and secure.

Supporter wishes are at the forefront of our fundraising communications, and the Charity gives it's supporters clear options to tell us how they prefer to receive communications; this includes both the type of communications we send and the channel through which we send them.

Treating donors fairly

The fact that so many people freely choose to donate their personal money to Clatterbridge Cancer Charity is inspiring. These supporters should always be treated fairly and with respect, before, during and after their donation. In line with the Code of Fundraising Practice, the Charity has procedures in place ensure that we protect people in vulnerable circumstances and other members of the public from inappropriate behaviour – the Charity trains those involved in its fundraising, and puts clear processes in place to monitor how it look after the people who support Clatterbridge. In the past year, the Charity is confident that staff, volunteers, and partners have complied with these standards. As an NHS Charity, Clatterbridge Cancer Charity also adheres to NHS safeguarding policy and procedures.

Complaints

We hope that supporting Clatterbridge Cancer Charity is a positive experience and always strive to do better for supporters. To ensure this is the case, the Charity has a Complaints Policy in place which sets out the procedure for the occasions when a supporter or member of the public feels like they need to raise a concern.

During April 2023 – June 2023, the Charity received no complaints.

The Clatterbridge Cancer Charity

Report of the Trustees
for the Period Ended 30 June 2023

Administrative information & Trustees

Charity

Clatterbridge Cancer Charity
Registered Charity Number 1051727

Principal Office

The Clatterbridge Cancer Centre NHS Foundation Trust
Clatterbridge Road
Wirral
CH63 4JY

Trustee

The Clatterbridge Cancer Centre NHS Foundation Trust

Directors of Corporate Trustee at 30 June 2023:

Kathy Doran - Chair
Mark Tattersall - Vice Chair
Geoff Broadhead - Senior Independent Director
Professor Terry Jones - Non-Executive Director
David Elkan Abrahamson - Non-Executive Director
Anna Rothery - Non-Executive Director
Dr Asutosh T. Yagnik - Non-Executive Director
Dr Liz Bishop - Chief Executive
Sheena Khanduri - Medical Director
Julie Gray - Chief Nurse
Joan Spencer - Chief Operating Officer
James Thomson - Director of Finance
Jayne Shaw - Director of Workforce and Organisational Development

The Corporate Trustee delegates the responsibility for overseeing the charity to a Charitable Funds Committee.

Day to day management of the Charity is devolved to Liz Bishop (Chief Executive), Katrina Bury (Head of Charity) and James Thomson (Director of Finance).

Auditors

Haines Watts
Statutory Auditor
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside
L2 5QQ

Bankers

National Westminster Bank
6 Grange Road West
Charing Cross
Birkenhead
Wirral
CH41 4DF

Solicitors

Hill Dickinson Solicitors
Pearl Assurance House
Derby Square
Liverpool
L2 9XL

Investment Advisers

Investec Wealth & Investment Limited
The Plaza
100 Old Hall Street
Liverpool
L3 9AB

Report of the Independent Auditors to the Trustees of
The Clatterbridge Cancer Charity

Opinion

We have audited the financial statements of The Clatterbridge Cancer Charity (the 'charity') for the period ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (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 30 June 2023 and of its incoming resources and application of resources, for the period 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 Auditors' 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.

Emphasis of matter - financial statements prepared on a basis other than going concern

We draw attention to Note 1.11 and the Trustees Report on page 5 to the financial statements which explains that the Charity transferred all of its assets and liabilities to a another charity named Clatterbridge Cancer Charity (Charity Number: 1202412) with the same charitable objects on the 1 July 2023 and therefore the Trustees do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Accordingly, the financial statements have been prepared on a basis other than going concern as described in Note 1.11 and the Trustees Report on page 5. Our opinion is not modified in this respect of this matter.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of
The Clatterbridge Cancer Charity

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the company engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Reviewing financial statements disclosures and testing to supporting documentation to assess compliance with applicable law and regulations;
- Challenging assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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 Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
The Clatterbridge Cancer Charity

Use of report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Francis Murphy (Senior Statutory Auditor)
for and on behalf of Haines Watts
Statutory Auditor
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool
Merseyside
L2 5QQ

Date: 26th September 2024

The Clatterbridge Cancer Charity

Statement of Financial Activities
for the Period Ended 30 June 2023

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total funds £'000	Year ended 31 March 2023 Total funds £'000
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	705	1	706	3,886
Activities for generating funds	3	235	70	305	1,506
Investment income	4	21	-	21	49
Total Incoming resources		961	71	1,032	5,441
RESOURCES EXPENDED					
Cost of generating funds:					
Costs of generating voluntary income	5	(305)	-	(305)	(954)
Charitable Activities					
Patients welfare	6	(442)	-	(442)	(287)
Staff welfare		(0)	-	(0)	(52)
Research		(500)	-	(500)	(2,556)
Other		(12)	-	(12)	(64)
Governance costs	7	(10)	-	(10)	(19)
Investment management charges		(2)	-	(2)	(10)
Total Resources Expended		(1,271)	-	(1,271)	(3,942)
NET INCOMING/ (OUTGOING) RESOURCES		(310)	71	(239)	1,499
Other recognised gains/ (losses)					
Gains/ (losses) on investment assets		12	-	12	(78)
Net movement in funds		(298)	71	(227)	1,421
RECONCILIATION OF FUNDS					
Total funds brought forward		4,316	488	4,804	3,383
TOTAL FUNDS CARRIED FORWARD		4,018	559	4,577	4,804

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The Clatterbridge Cancer Charity

Balance Sheet
At 30 June 2023

	Note	Unrestricted Funds £'000	Restricted Funds £'000	30 June 2023 Total funds £'000	31 March 2023 Total funds £'000
CURRENT ASSETS					
Investments	10	1,340	-	1,340	1,328
Debtors	11	2	-	2	83
Cash at bank		3,517	559	4,076	3,557
		4,859	559	5,418	4,968
CREDITORS					
Amounts falling due within one year	12	(841)	-	(841)	(164)
NET CURRENT ASSETS/ (LIABILITIES)		4,018	559	4,577	4,804
TOTAL ASSETS LESS CURRENT LIABILITIES		4,018	559	4,577	4,804
NET ASSETS		4,018	559	4,577	4,804
FUNDS					
Unrestricted funds	13			4,018	4,316
Restricted funds				559	488
TOTAL FUNDS				4,577	4,804

The financial statements were approved by the Board of Trustees on 26.09.24 and were signed on its behalf by;


Kathy Doran (Trustee)
The Clatterbridge Cancer Centre NHS Foundation Trust

Date: 26th September 2024

The Clatterbridge Cancer Charity

Cash Flow Statement
for the Period Ended 30 June 2023

		Period ended 30 June 2023 Total funds £'000	Year ended 31 March 2023 Total funds £'000
Net cash (outflow)/inflow from operating activities	1	514	1,441
Returns on investments and servicing of finance	2	13	17
Capital expenditure and financial investment	2	<u>(8)</u>	<u>11</u>
(Decrease)/increase in cash in the period		<u>519</u>	<u>1,469</u>
<hr/>			
Reconciliation of net cash flow to movement in net debt	3		
(Decrease)/increase in cash in the period		<u>519</u>	<u>1,469</u>
Change in net debt resulting from cash flows		<u>519</u>	<u>1,469</u>
Movement in net debt in the period		519	1,469
Net debt at 1 April		<u>3,557</u>	<u>2,088</u>
Net debt at 30 June		<u>4,076</u>	<u>3,557</u>

The Clatterbridge Cancer Charity

Notes to the Cash Flow Statement
for the Period Ended 30 June 2023

1. RECONCILIATION OF NET OUTGOING RESOURCES TO NET CASH (OUTFLOW)/ INFLOW FROM OPERATING ACTIVITIES

	Period ended 30 June 2023 £'000	Year ended 31 March 2023 £'000
Net outgoing resources	(239)	1,499
Interest received	(11)	(15)
Online fees and bank charges	6	22
Investment fees	2	10
Dividends received	(10)	(34)
Realised gains/ (losses) on sale of investments	8	(4)
Decrease/(increase) in debtors	81	(1)
(Decrease)/increase in creditors	677	(37)
Net cash (outflow)/inflow from operating activities	514	1,441

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASHFLOW STATEMENT

	Period ended 30 June 2023 £'000	Year ended 31 March 2023 £'000
Returns on investments and servicing of finance		
Interest received	11	15
Online fees and bank charges	(6)	(22)
Investment fees	(2)	(10)
Dividends received	10	34
Net cash inflow for returns on investments and servicing of finance	13	17

Capital expenditure and financial investment

Purchase of fixed asset investments	(98)	(258)
Sale of fixed asset investments	90	269
Net cash (outflow)/inflow for capital expenditure and financial investment	(8)	11

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 April 2023 £'000	Cashflow £'000	At 30 June 2023 £'000
Net cash			
Cash at Bank	3,557	519	4,076
Total	3,557	519	4,076

The Clatterbridge Cancer Charity

Notes to the Cash Flow Statement
for the Period Ended 30 June 2023

1. ACCOUNTING POLICIES

1.1 Accounting convention

The accounts (financial statements) have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 October 2019 rather than the Accounting and Reporting by Charities: Statements of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in £ sterling.

1.2 Incoming Resources

All incoming resources are included in full in the SOFA as soon as the following three factors can be met:

- All incoming resources are recognised once the charity has entitlement to the resources.
- All incoming resources are recognised when it is probable that the incoming resource will be received.
- All incoming resources are recognised when the monetary value of the incoming resource can be measured with sufficient reliability.

Legacies are recognised when receipt is probable, the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

1.3 Resources expended

The funds held on trust accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Cost of generating funds

The costs of generating funds are the costs associated with generating income for the funds held on trust, which include the recharged staffing costs and direct costs associated with generating income. It also includes the fees paid to investment managers in connection with the management of the Charity's listed investments.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs.

Governance costs comprise all costs incurred in the governance of the charity. Expenditure on the governance of the charity includes support costs and the costs related to statutory audit. These costs are accounted for on an accruals basis and are recharges of appropriate proportions of the audit and financial administration costs from The Clatterbridge Cancer Centre NHS Foundation Trust.

Overhead and support costs have been apportioned across the individual funds on an average balance of funds basis.

1. ACCOUNTING POLICIES - continued

1.4 Taxation

The Clatterbridge Cancer Centre NHS Foundation Trust is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 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.

1.5 Legal status of the Charity

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified on the accounts as a restricted fund, where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Those funds which are neither endowment nor restricted, are unrestricted funds, which are classed as administrative designations.

1.6 Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.7 Investment Fixed Assets

Investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses on investment assets arising on revaluations and disposals throughout the period.

1.8 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the period-end and opening market value (or purchase date if later).

1.9 Pensions Contributions

The cost of employer pensions contributions to the NHS Superannuation and other schemes is charged to the Statement of Financial Activities. The pension contributions relate to staff employed by The Clatterbridge Cancer Centre NHS Foundation Trust who are engaged in the furtherance of charitable objectives who are members of the NHS Pension Fund.

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

1. ACCOUNTING POLICIES - continued

1.10 Key Sources of Estimation and uncertainty

Valuation of fixed asset investments

As at 30 June 2023, Investec Wealth Management provided a valuation of the Charity's investment portfolio that has been reported in these accounts. This valuation is based on the latest mid closing price quoted on the stock market or by the fund manager.

Accruals for expenditure not invoiced at the reporting date

At the end of the financial period, the Charity may have received goods and services which have not been invoiced at the reporting date. In these circumstances, an estimated value of the cost is included in the Charity's reported financial results. In some cases the estimated value is based on the quoted value provided by the supplier when the goods were ordered; in other cases, the charge may be estimated based on methods such as the number of hours of services provided or the last price paid for the same goods or service.

Apportionment of income and costs of generating funds across charitable activities

The income earned by and costs of generating charitable funds including Trusteeship, financial services and research administration are apportioned across the charitable activities based on the average value of each fund during the period. Where a fund has not spent at least 1/3rd of its balance during the year, it is not entitled to receive any net income and this sum is taken to reserves.

1.11 Going concern policy

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of a least one year from the date of authorisation for issue of the accounts.

All the assets and liabilities of the charity transferred to the newly incorporated Clatterbridge Cancer Charity (Charity Number: 1202412) with effect from 1 July 2023 and therefore the charity is not considered to be a going concern as the Charity is now dormant and will cease to operate as at 30 June 2023. As a result, the accounts have not been prepared on the going concern basis.

No adjustments were required to the carrying value or presentation of the assets and liabilities on transfer to Clatterbridge Cancer Charity (Charity Number: 1202412), as they will continue to be used for the same purposes within Clatterbridge Cancer Charity (Charity Number: 1202412).

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

2. VOLUNTARY INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total Funds £'000	Year ended 31 March 2023 Total Funds £'000
Donations	696	-	696	2,937
Legacies	9	1	10	949
Total	705	1	706	3,886

There were no material legacies that had been notified but not included in the statement of the financial activities.

3. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total Funds £'000	Year ended 31 March 2023 Total Funds £'000
Fundraising events	235	70	305	1,506

4. INVESTMENT INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total Funds £'000	Year ended 31 March 2023 Total Funds £'000
Investments	10	-	10	34
Other - bank interest	11	-	11	15
Total	21	-	21	49

5. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total Funds £'000	Year ended 31 March 2023 Total Funds £'000
Fundraising costs	299	-	299	932
Online fees and bank charges	6	-	6	22
Total	305	-	305	954

6. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total Funds £'000	Year ended 31 March 2023 Total Funds £'000
Patient welfare	442	-	442	287
Staff welfare	0	-	0	52
Research	500	-	500	2,556
Other	12	-	12	64
Total	954	-	954	2,959

Other contains small items of expenditure not covered in the categories above for example travel costs, expenses and support costs.

7. GOVERNANCE COSTS

	Unrestricted Funds £'000	Restricted Funds £'000	Period ended 30 June 2023 Total Funds £'000	Year ended 31 March 2023 Total Funds £'000
Auditor's remuneration	7	-	7	9
Strategic management and governance	3	-	3	10
Total	10	-	10	19

Audit services totalled £4,800 (inc VAT), (2022/23: £7,200). Non audit services were £2,310 (inc. VAT), (2022/23: £2,310).

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the period ended 30 June 2023 nor for the year ended 31 March 2023.

Trustee's expenses

There were no expenses paid to Corporate Trustee during the financial period 2023/24 (22/23: £Nil).

Members of the Corporate Trustee are not reimbursed by the charity.

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

9. STAFF COSTS

	Period ended 30 June 2023 £'000	Year ended 31 March 2023 £'000
Salaries and Wages	147	563
Social Security Costs	24	60
Other Pension Costs	22	76
	<u>193</u>	<u>699</u>
Total	<u>193</u>	<u>699</u>

In 2023/24 16.6 WTEs were employed by the Trust to work for the Fundraising Department, the staff costs are recharged to the charity compared to 15.5 WTEs in 2022/23. The average number of employees during the period was 16.9 (2022: 15.5)

During the period one employee received remuneration between £25,000-£30,000pa, based on pro-rated figures for the 3 month period.

10. CURRENT ASSET INVESTMENTS

	Listed investments £'000
MARKET VALUE	
At 1 April 2023	1,328
Additions	98
Disposals	(90)
Revaluations	4
	<u>1,340</u>
At 30 June 2023	<u>1,340</u>
NET BOOK VALUE	
At 30 June 2023	<u>1,340</u>
At 31 March 2023	<u>1,328</u>
Historical cost at:	
	Period ended 30 June 2023 £'000
	Year ended 31 March 2023 £'000
	<u>1,091</u>
	<u>1,050</u>

There were no investment assets outside the UK.

The market value at:

	Period ended 30 June 2023 £'000	Year ended 31 March 2023 £'000
Investment listed on Stock Exchange	1,330	1,311
Cash held as part of the Investment Portfolio	10	17
	<u>1,340</u>	<u>1,328</u>

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Period ended 30 June 2023 £'000	Year ended 31 March 2023 £'000
Estate income/gift aid	-	1
Dividends/interest	-	6
Other	2	76
Total	2	83

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Period ended 30 June 2023 £'000	Year ended 31 March 2023 £'000
Other Creditors	841	164

13. MOVEMENT IN FUNDS

	At 1 April 2023 £'000	Net movement in funds £'000	At 30 June 2023 £'000
Unrestricted funds			
General fund	4,316	(298)	4,018
Restricted funds			
Restricted funds	488	71	559
TOTAL FUNDS	4,804	(227)	4,577

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

	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Movement in funds £'000
Unrestricted funds				
General fund	961	1,271	12	(298)
Restricted funds				
Restricted funds	71	-	-	71
TOTAL FUNDS	1,032	(1,271)	12	(227)

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1 April 2022 £'000	Net movement in funds £'000	At 31 March 2023 £'000
Unrestricted funds			
General fund	3,161	1,156	4,317
Restricted funds			
Restricted funds	222	266	488
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,383</u>	<u>1,422</u>	<u>4,805</u>

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

	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Movement in funds £'000
Unrestricted funds				
General fund	4,870	(3,637)	(78)	1,155
Restricted funds				
	<u>571</u>	<u>(305)</u>	<u>-</u>	<u>266</u>
TOTAL FUNDS	<u>5,441</u>	<u>(3,942)</u>	<u>(78)</u>	<u>1,421</u>

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

13. MOVEMENT IN FUNDS- continued

Fund assets and liabilities

31 March 2023 fund asset and liabilities

	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000
Fixed assets	1,328	-	1,328
Current assets	3,152	488	3,640
Creditors	(164)	-	(164)
Total	4,316	488	4,804

Restricted funds

The restricted funds have arisen as they are donations which the donor has specified the income MUST be used for a particular purpose.

	30 June 2023	31 March 2023
Macmillan Nurses based at CCC	9,075	9,075
Gifts for Children	1,351	1,351
Thermoplastics	6,250	6,250
Wigs/Scalp Coolers	1,500	1,500
Work in Southport Area	1,000	1,000
Restrict Social Purposes	383	383
Pancreatic Cancer Research	5,075	5,075
Mattresses	4,400	4,400
TCC - Chemo Chair	5,000	5,000
Bluebell Study	6,000	6,000
Dementia Clocks	460	460
Sefton Residents Only	359	359
Pre-bereavement support	10,426	10,426
Research	11,000	-
Professor Christian Ottensmeier's Immunotherapy Project	75,000	15,000
Blood Cancer Team	300	300
Massage Guns and Scalp Coolers	20,000	20,000
Chemo Unit CCCW	402,000	402,000
Total Restricted Funds	559,579	488,578

Unrestricted funds

These designations have an administrative purpose only, the Trustee delegates authority to names Clinicians and Managers to approve expenditure from these Funds. The designations do not legally restrict the Trustee's discretion to apply the funds for the purpose of the Charity.

	30 June 2023 £'000	31 March 2023 £'000
705 To support the services provided by CCC NHS FT	2,452	2,394
701 To support the services provided by CCC NHS FT	11	11
709 To support in-patient services, particularly those provided within Mersey Ward	25	24
722 To support the services provided by CCC NHS FT	6	6
724 To support Cancer Research, particularly Breast Cancer, within CCC NHS FT	7	-
725 To support Radiographers Training within CCC NHS FT	9	9
752 To support the services provided by CCC NHS FT	25	25
755 To support the services provided by CCC NHS FT (Transforming Cancer Care)	707	1,107
2708 Lottery Fund	90	57
Unrealised Gains/(Loss) on investments	686	682
Total Unrestricted Funds	4,018	4,316

The Clatterbridge Cancer Charity

Notes to the Financial Statements
for the Period Ended 30 June 2023

14. RELATED PARTY DISCLOSURE

The Clatterbridge Cancer Centre NHS foundation Trust (The Trust) is the sole beneficiary and corporate trustee of the charity, a Trust registered in England and Wales. The Trust is one of the UK's leading cancer hospitals operating across 18 sites for the people of Merseyside, Cheshire and the Isle of Man where they continually provide the highest quality, specialist, non-surgical oncology treatment.

The Clatterbridge Cancer Charity has provided funding to the NHS Foundation Trust for approval expenditure as follows:

	30 June 2023 £'000	31 March 2023 £'000
CCC Fundraising Costs (including Salaries)	225	937
Contributions to Patients Welfare	157	285
Contributions to Staff Welfare	0	51
Contributions to Research and Development	500	2,555
Contributions to Other Salaries	0	0
Contributions to Capital	0	0
Governance Costs	12	10
Miscellaneous	0	15
Total	894	3,853

At the period end £763k (31 March 2023: £153k) included within creditors, accruals and deferred income was owed to The Clatterbridge Cancer Centre NHS Foundation Trust.

During the year none of the Trustees or members of the key management staff or parties related to them have undertaken any material transactions with The Clatterbridge Cancer Centre NHS Foundation Trust.

The Clatterbridge Cancer Centre NHS Foundation Trust prepares consolidated accounts including The Charity. The consolidated accounts of The Clatterbridge Cancer Centre NHS Foundation Trust are available to the public from:

Clatterbridge Road,
Bebington,
Wirral,
CH63 4JY

15. CASHFLOW STATEMENT

Cash at bank and in hand are held to meet the day to day running costs of the Charity.

16. EVENTS AFTER THE REPORTING PERIOD END

The charity ceased to operate on 30 June 2023. On 1 July 2023 all of the assets and liabilities of the charity were transferred to the newly incorporated Clatterbridge Cancer Charity Limited (Charity Number 1202402).

The Clatterbridge Cancer Charity

Detailed Statement of Financial Activities
for the Period Ended 30 June 2023

	Period ended 30 June 2023 Total funds £'000	Year ended 31 March 2023 Total funds £'000
INCOMING RESOURCES		
Voluntary income		
Donations	696	2,937
Legacies	10	949
	706	3,886
Activities for generating funds		
Fundraising events	305	1,506
Investment income		
Investments	10	34
Other - Bank interest	11	15
	21	49
Total incoming resources	1,032	5,441
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising costs	(299)	(932)
Online fees and bank charges	(6)	(22)
	(305)	(954)
Charitable activities		
Patient Welfare	(442)	(287)
Staff Welfare	(0)	(52)
Research	(500)	(2,556)
Other	(12)	(64)
	(954)	(2,959)
Governance Costs		
Auditors' remuneration	(7)	(9)
Strategic management and governance	(3)	(10)
	(10)	(19)
Investment management charges		
Charges payable	(2)	(10)
Total resources expended	(1,271)	(3,942)
Net expenditure	(239)	1,499

