

**Company number: NI654500**  
**Charity number: NIC107275**

**Hive Cancer Support**

**(Company limited by guarantee)**

**Directors' report and financial statements**

**for the year ended 31 March 2024**

**Hive Cancer Support  
Company limited by guarantee**

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**Hive Cancer Support  
Company limited by guarantee**

**Company information**

<b>Directors</b>	George McGowan Clare Cregan Margaret Gallagher Donna McCloskey Linda McKinney Claire McCauley (Appointed 12/04/2023) Elaine McCormick (Appointed 10/04/2023)
<b>Company number</b>	NI654500
<b>Charity number</b>	NIC 107275
<b>Registered office</b>	128 Lecky Road Brandywell Derry BT48 6NP
<b>Accountants</b>	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
<b>Bankers</b>	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

**Hive Cancer Support**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 March 2024**

The directors present their report and the unaudited financial statements for the year ended 31 March 2024.

**Our objectives and activities**

**Purpose and aims**

The primary objective of Hive Cancer Support is to provide support to those who have been affected by cancer.

**How our charity activities deliver public benefit**

The public benefits which flow from our charitable activities are as follows:

- the improvement of the lives of people who have been affected directly or indirectly by cancer.
- the promotion of early detection and advice on cancer prevention methods to help save lives.
- the provision of a welcome drop in and safe space where people can come for immediate support and advice without having to wait until their next medical appointment.
- the improvement of mental, physical and emotional outcomes for cancer sufferers and their families/carers.
- the enablement of individuals/families to connect with their communities and each other, learn and share new skills and experiences and make choices that suit their own lives.

**Name change**

The charity changed name from The Pink Ladies Cancer Support Group to Hive Cancer Support on 25th July 2023.

**Financial review**

The financial performance is summarised in the enclosed accounts.

**Structure, governance and management**

The company is governed and managed by the board of directors. The directors who served the company during the financial year are shown on page 1.

**Recruitment and appointment of management committee**

The directors of the company are also charity trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association directors are elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The directors have the power at any time to appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed serves only until the next Annual General Meeting at which directors are to be elected and are then eligible for re-election. A retiring director is eligible for re-election.

**Hive Cancer Support  
Company limited by guarantee**

**Directors' report  
for the year ended 31 March 2024**

..... continued

**Reserves Policy**

The Board of Directors has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 6 months of core costs. The reserves are needed to meet the working capital requirements of the charity and the directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the charity is £59,270 and the board are confident of achieving their target in the next year. The board are satisfied that the current reserves held are adequate and will continue to monitor and review the funds held to ensure that the existing and future charitable activities of the organisation can be funded from its resources.

**Directors Responsibilities In Relation To The Financial Statements**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the profit or loss of the charity company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe methods and principles in the charities SORP 2019 (FRS 102);
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

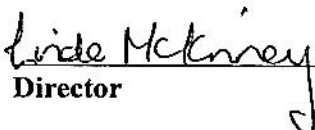
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with SORP 2019 (FRS102).

**Independent Examiner**

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be reappointed as independent examiners for the ensuing year.

The financial statements were approved and authorised for issue by the board on 13 September 2024 and signed on its behalf by;

  
Director

  
Director

**Hive Cancer Support  
Company limited by guarantee**

**Independent examiner's report on the unaudited financial statements to the directors of  
Hive Cancer Support**

We report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 5 - 14.

**Respective responsibilities of charity directors and examiner;**

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and the methods and principles of the 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;
- that there is further information needed for proper understanding.

**Independent examiner's statement**

We can confirm we are qualified to undertake the examination and are regulated and a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

  
McGroarty, McCafferty & Company Ltd

**Accountants & Tax Consultants**

**2 Carlisle Terrace**

**BT48 6JX**

**Date: 13 September 2024**

**Hive Cancer Support  
Company limited by guarantee**

**Statement of Financial Activities  
for the year ended 31 March 2024**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Voluntary Income	2	20,561	387,529	408,090	284,689
<b>Total Incoming Resources</b>		<u>20,561</u>	<u>387,529</u>	<u>408,090</u>	<u>284,689</u>
<b>Resources Expended</b>					
Direct Charitable Expenditure	3	3,263	386,623	389,886	281,838
<b>Total Resources Expended</b>		<u>3,263</u>	<u>386,623</u>	<u>389,886</u>	<u>281,838</u>
<b>Net Incoming / (Outgoing) Resources</b>	<b>10</b>	17,298	906	18,204	2,851
Balances brought forward 1 April 2023		<u>41,972</u>	<u>7,801</u>	<u>49,773</u>	<u>46,922</u>
Balances carried forward 31 March 2024		<u>59,270</u>	<u>8,707</u>	<u>67,977</u>	<u>49,773</u>

The above amounts relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

**Hive Cancer Support  
Company limited by guarantee**

**Balance sheet  
as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		3,131		3,318
<b>Current assets</b>					
Debtors	8	10,560		7,849	
Cash at bank and in hand		307,478		228,932	
		<u>318,038</u>		<u>236,781</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(253,192)</u>		<u>(190,326)</u>	
<b>Net current assets</b>			<u>64,846</u>		<u>46,455</u>
<b>Total assets less current liabilities</b>			<u>67,977</u>		<u>49,773</u>
<b>Net assets</b>			<u><u>67,977</u></u>		<u><u>49,773</u></u>
<b>Funds</b>	10				
Restricted			8,707		7,801
Unrestricted			59,270		41,972
			<u><u>67,977</u></u>		<u><u>49,773</u></u>

The notes on pages 9 to 14 form an integral part of these financial statements.

**Hive Cancer Support  
Company limited by guarantee**

**Balance sheet (continued)**

In approving these financial statements as directors of the company we hereby confirm:

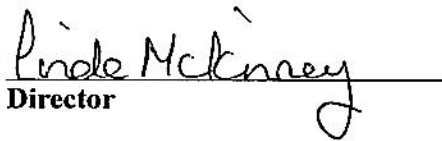
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP 2019 (FRS102).

The financial statements were approved and authorised for issue by the board on 13 September 2024 and signed on its behalf by;

  
Director

**Date: 13 September 2024**

  
Director

**Date: 13 September 2024**

**Registration No: NI654500**

**Hive Cancer Support  
Company limited by guarantee**

**Notes to the financial statements  
for the year ended 31 March 2024**

..... continued

**1. Accounting policies**

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The registered office is 128 Lecky Road, Brandywell, Derry, BT48 6NP.

**1.1. Accounting convention**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

The charity constitutes a public benefit entity as defined by FRS102. 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 Charities SORP 2019 (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include the certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity has taken advantage of the exemption in FRS 102 from the requirement to produce a cash flow statement as the company qualifies as a small company.

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by the volunteers has not been included.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**Hive Cancer Support  
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**Notes to the financial statements  
for the year ended 31 March 2024**

**1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

**1.4. Grants**

Revenue grants are credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted income when receivable, transferred to restricted funds on the purchase of the asset and then released to unrestricted funds over the related asset's useful lives.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor Vehicles	-	20% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line

**Hive Cancer Support**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

..... continued

2. Incoming Resources	Unrestricted Income 2024 £	Restricted Income 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b><u>Incoming resources from charitable activities</u></b>				
TEO - Urban Villages	-	-	-	750
BSA British Science	-	60,835	60,835	920
Department for Communities	-	27,763	27,763	33,269
Department of Health	-	142,504	142,504	88,972
Bogside Brandywell Health Forum	-	4,600	4,600	-
National Lottery	-	137,992	137,992	124,994
Halifax	-	1,940	1,940	-
Clear Grant	-	4,964	4,964	11,461
Community Development & Health Network	-	3,610	3,610	-
Tesco	-	640	640	359
Derry City & Strabane District Council	-	776	776	681
Rank Foundation	-	818	818	14,439
Seeds	-	1,087	1,087	271
Other income	-	-	-	1,550
	<u>-</u>	<u>387,529</u>	<u>387,529</u>	<u>277,666</u>
<b><u>Voluntary Income</u></b>				
Donations & Project Income	20,561	-	20,561	7,023
<b>Total</b>	<u>20,561</u>	<u>387,529</u>	<u>408,090</u>	<u>284,689</u>

**(i) Restricted Funds**

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Hive Cancer Support  
Company limited by guarantee**

**Notes to the financial statements  
for the year ended 31 March 2024**

..... continued

**3. Resources Expended**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Direct Charitable Expenditure</b>				
Wages & salaries	-	209,091	209,091	175,555
Staff pensions	-	12,727	12,727	11,518
Rent	-	20,202	20,202	18,857
Programme costs	1,244	129,582	130,826	65,070
Motor & travel expenses	-	447	447	479
Advertising & promotion	-	-	-	432
Insurance	-	3,412	3,412	2,085
Stationery & postage	-	919	919	1,538
Telephone & internet	-	7,453	7,453	2,611
Accountancy fees	-	1,176	1,176	913
Bank fees	595	-	595	572
General expenses	324	-	324	-
Depreciation	1,100	1,614	2,714	2,208
	<u>3,263</u>	<u>386,623</u>	<u>389,886</u>	<u>281,838</u>

**4. Net (Deficit)/ Surplus**

	<b>2024 £</b>	<b>2023 £</b>
Net surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>2,714</u>	<u>2,208</u>

**Hive Cancer Support**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

..... continued

**5. Employees**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	209,091	175,555
Staff pension contributions	12,727	11,518
	<u>221,818</u>	<u>187,073</u>

**Number of employees**

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>9</u>	<u>8</u>

**6. Taxation**

As a charity, Hive Cancer Support is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charity.

**Hive Cancer Support  
Company limited by guarantee**

**Notes to the financial statements  
for the year ended 31 March 2024**

..... continued

<b>7. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	8,393	5,500	13,893
Additions	2,527	-	2,527
At 31 March 2024	<u>10,920</u>	<u>5,500</u>	<u>16,420</u>
<b>Depreciation</b>			
At 1 April 2023	6,175	4,400	10,575
Charge for the year	1,614	1,100	2,714
At 31 March 2024	<u>7,789</u>	<u>5,500</u>	<u>13,289</u>
<b>Net book values</b>			
At 31 March 2024	<u>3,131</u>	<u>-</u>	<u>3,131</u>
At 31 March 2023	<u>2,218</u>	<u>1,100</u>	<u>3,318</u>
<b>8. Debtors</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Grants Receivable		<u>10,560</u>	<u>7,849</u>
<b>9. Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other Loans		-	104
Other taxes and social security costs		4,032	4,634
Other creditors & deferred income		244,829	183,575
Accruals		4,331	2,013
		<u>253,192</u>	<u>190,326</u>

**Hive Cancer Support**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

..... continued

<b>10. Movements in Funds</b>	<b>At</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>At</b>
	<b>1 April</b>	<b>resources</b>	<b>resources</b>	<b>31 March</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:				
Restricted funds	<u>7,801</u>	<u>387,529</u>	<u>(386,623)</u>	<u>8,707</u>
Unrestricted funds:				
General Funds	<u>41,972</u>	<u>20,561</u>	<u>(3,263)</u>	<u>59,270</u>
Total unrestricted funds	<u>41,972</u>	<u>20,561</u>	<u>(3,263)</u>	<u>59,270</u>
	<u><u>49,773</u></u>	<u><u>408,090</u></u>	<u><u>(389,886)</u></u>	<u><u>67,977</u></u>

**11. Related party transactions**

There were no related party transactions during the year under review.

**12. Controlling interest**

Controlling interest of the charitable company lies with board of directors.

**13. Company limited by guarantee**

Hive Cancer Support is a company limited by guarantee and not having a share capital. The company is incorporated in Northern Ireland. The registered office is 128 Lecky Road, Brandywell, Derry, BT48 6NP.

**14. Post Balance Sheet events**

No significant events have taken place since the year end that would result in adjustments to 2024 financial information or inclusion of a note thereto.