

Charity registration number 328432

Company registration number 02333474 (England and Wales)

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	B T Burnie J Ross C E Potts (Appointed 1 January 2022)
<b>Secretary</b>	J Ross
<b>Charity number</b>	328432
<b>Company number</b>	02333474
<b>Registered office</b>	Daft As A Brush House Great North Road Gosforth Newcastle upon Tyne NE3 2DR
<b>Auditor</b>	RMT Accountants & Business Advisors Ltd Gosforth Park Avenue Newcastle upon Tyne NE12 8EG
<b>Bankers</b>	Santander UK plc Bootle Merseyside L30 4GB
<b>Solicitors</b>	PGS Law LLP Law Court Chambers 22 Denmark Centre Fowler Street South Shields NE33 2LR
<b>Investment advisors</b>	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET

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# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

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# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

## **Objectives and activities**

The charity's objects are;

To relieve the suffering and improve the condition of life of persons suffering from cancer as the charity may think fit and insofar as the same are entirely ancillary to such object but not further or otherwise the charity shall have the following powers:-

- to provide transport for any persons suffering from cancer to attend hospital appointments and/or other appointments for treatment of, therapy for and/or rehabilitation from their illness;
- to assist financially or otherwise any charitable body or bodies having such purposes as aforesaid;
- to obtain, collect and receive money, and funds by way of contributions, donations, affiliation fees, subscriptions, legacies, grants and any other lawful method, and accept and receive gifts of property of any description (whether subject to any special trusts or not) and to administer and utilise such funds for the furtherance of the objects of the charity.

The charity offers staffed custom-made vehicles to transport outpatients who are undergoing Chemotherapy and/or Radiotherapy cancer treatment, free of charge, to and from hospital. The service entails collecting and transporting the patients in a safe and comfortable environment, from where they are living, taking them to where they are having their treatment and if required staying with the patient whilst they have their treatment, then taking the patient back home.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

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

## **Achievements and performance**

During the year under review the Government decree reference Covid-19 and the lockdown brought pressure on all our staff to immediately reorganise the work of transporting cancer patients to and from hospital. Working in partnership with the hospital staff new ways were devised of bringing the cancer patients onto the hospital to suit the changes in the way patients were now to be treated whilst the threat of the virus existed. The main activities of the charity have centered around the transportation of outpatients, free of charge, to and from hospital who were undergoing Chemotherapy and/or Radiotherapy cancer treatment. In 2021 the whole of the DDAB Team (which includes: DAAB Staff/Volunteers, an independent software development company, both the Freeman Hospital senior management staff/operational staff and external management consultancy advising the DAAB trustees etc) have spent extensive time and resources in hopefully/successfully devising a bespoke systems programme, albeit it is at the early stage of the integration of the integration of the patients hospital treatment and transportation to hospital. This will ensure that the patient always arrives on time for their appointment, allowing them to ring that bell. The charity still managed to transport some 50,000 (2020: 50,000) patient journeys.

## **Our volunteer staff**

The charity is very involved in the community and relies on voluntary help. The volunteers assist in various areas of the charity, a key area being the transport of persons suffering from cancer to attend appointments using our custom-made vehicles. We wish to thank all volunteers for their loyal support and service.

# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **Financial review**

The charity has obtained sufficient funding to ensure that the charity can operate for the foreseeable future. The charity aims to use the funds generated to make 50,000 patient journeys per year to and from hospital appointments. The charity estimates that it will cost £550,000 per year to operate and hopes that this level of funding can be achieved in future from a combination of donations from NHS invoicing, donations from the general public and income from investments.

In April 2013, the charity invested £1,000,000 in a COIF Investment Fund held and managed by CCLA. A further £700,000, £400,000, £75,000, £100,000, £200,000, £200,000 and £77,000 were invested in the COIF Investment Fund in 2015, 2016, 2017, 2018, 2019, 2020 and 2021 respectively. £200,000 was withdrawn during 2021. At the end of the current year the investment was valued at £5,295,937 and a gain of £802,015 has been recognised in the Statement of Financial Activities.

In August 2013 the charity moved from its rented premises on Hood Street in Newcastle to its own freehold property, Daft as a Brush House, in Gosforth. Costs of over £270,000 were incurred during the year relating to the renovation of the property and bringing it up to a state that is fit for the charity's purpose. The renovation works were completed in early 2014.

The charity made a net surplus of £675,411 (2020: £351,486) and at the year end had total funds carried forward of £6,535,299 (2020: £5,859,888).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## **Reserves policy and going concern**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure.

The trustees have reviewed the circumstances of charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## **Risk management**

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises.

## **COVID-19 risk**

The ongoing COVID-19 pandemic continues to generate a significant level of uncertainty in the global economy. The management team and Board regularly assess the likely effects on the charity's operations in an attempt to mitigate the risk as far as possible.

# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST (A COMPANY LIMITED BY GUARANTEE) TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **Plans for the future**

The charity plans to continue the activities outlined above in the forthcoming years and has satisfactory funding arrangements in place.

The organisation now has a small team of dedicated full and part time paid staff based at Daft as a Brush House and the Freeman Hospital along with over approximately 350 (2020: 350) volunteer workers. All new staff undergo an initial induction and then move on to a training programme, and a DBS Enhanced Certificate check from the NHS, that will lead to an in depth knowledge of the Hospital cancer departments, the workings and management of the Ambulance Fleet and the management of cancer patients that are being transported to and from hospital. On satisfactory completion of these three separate training programmes the staff are then awarded a Certificate of Achievement.

## **Structure, governance and management**

The charity is a company limited by guarantee, incorporated on 9 January 1989 and registered as a charity on 1 December 1989. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

B T Burnie	
L A Caisley	(Resigned 31 March 2021)
J Ross	
D P Warren	(Resigned 18 March 2021)
E Young	(Resigned 18 March 2021)
J Ross	(Appointed 23 March 2021 and resigned 31 December 2021)
C E Potts	(Appointed 1 January 2022)

## **Appointment of trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, each year at the Annual General Meeting, at least one-third of members are required to retire from office by rotation and, being eligible, offer themselves for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up.

## **Organisation**

Daft as a Brush Cancer Patient Care Charitable Trust has a Management Committee of 5 members (2019: 5) who meet quarterly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive, Mr B T Burnie. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are developed and met. The Chief Executive also has responsibility for the day to day operational management of the Charity, individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

## **Trustee induction and training**

New trustees undergo an induction day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. The trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Related parties and co-operation with other organisations**

None of the trustees received remuneration or other benefit from working with the charity. Any connection between a trustee or senior manager of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Related parties transactions are disclosed in note 23 to these financial statements.

**Statement of Trustees responsibilities**

The trustees, who are also the directors of Daft As A Brush Cancer Patient Care Charitable Trust for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**Auditor**

In accordance with the company's articles, a resolution proposing that RMT Accountants & Business Advisors Ltd be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

**B T Burnie**

**Trustee**

Dated: 14 June 2022

# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT AUDITOR'S REPORT**

## **TO THE TRUSTEES OF DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**

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### **Opinion**

We have audited the financial statements of Daft As A Brush Cancer Patient Care Charitable Trust (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.



# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

## **TO THE TRUSTEES OF DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**

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### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**

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**Capability of the audit in detecting irregularities, including fraud**

Based on our understanding of the charitable company and the sector in which it operates, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements including UK financial reporting standards, Company Law and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence and legal costs incurred; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Stephen Slater (Senior Statutory Auditor)**  
**for and on behalf of RMT Accountants & Business Advisors Ltd**  
**Statutory Auditor**  
**Gosforth Park Avenue**  
**Newcastle upon Tyne**  
**NE12 8EG**

Date: 14 June 2022

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<b>Income and endowments from:</b>			
Donations and legacies	3	280,395	274,516
Charitable activities	4	205,000	215,000
Other trading activities	5	9,036	638
Investments	6	9,014	9,541
Other income	7	66,896	5,341
<b>Total income</b>		<b>570,341</b>	<b>505,036</b>
<b>Expenditure on:</b>			
Raising funds	8	99,056	46,863
Charitable activities	9	597,889	510,190
<b>Total resources expended</b>		<b>696,945</b>	<b>557,053</b>
Net gains/(losses) on investments	13	802,015	403,503
<b>Net movement in funds</b>		<b>675,411</b>	<b>351,486</b>
Fund balances at 1 January 2021		5,859,888	5,508,402
<b>Fund balances at 31 December 2021</b>		<b>6,535,299</b>	<b>5,859,888</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	14	1,174,089		1,056,826	
Investments	15	5,295,937		4,616,922	
		<u>6,470,026</u>		<u>5,673,748</u>	
<b>Current assets</b>					
Debtors	16	64,953		69,397	
Cash at bank and in hand		47,494		139,348	
		<u>112,447</u>		<u>208,745</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(47,174)</u>		<u>(22,605)</u>	
Net current assets			65,273		186,140
<b>Total assets less current liabilities</b>		<u>6,535,299</u>		<u>5,859,888</u>	
<b>Income funds</b>					
Unrestricted funds		6,535,299		5,859,888	
		<u>6,535,299</u>		<u>5,859,888</u>	

The financial statements were approved by the Trustees on 14 June 2022

**B T Burnie**  
**Trustee**

**Company registration number 02333474**

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(87,921)		37,607
<b>Investing activities</b>					
Purchase of tangible fixed assets		(222,249)		(35,078)	
Proceeds on disposal of tangible fixed assets		86,300		13,020	
Purchase of investments		(77,000)		(200,000)	
Proceeds on disposal of investments		200,000		-	
Interest received		9,014		9,541	
<b>Net cash used in investing activities</b>			(3,935)		(212,517)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(91,856)		(174,910)
Cash and cash equivalents at beginning of year			139,348		318,559
<b>Cash and cash equivalents at end of year</b>			47,494		139,348

# **DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **1 Accounting policies**

### **Charity information**

Daft As A Brush Cancer Patient Care Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Daft As A Brush House, Great North Road, Gosforth, Newcastle upon Tyne, NE3 2DR.

### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. This includes taking into account the potential impact of COVID-19 to ensure that cashflow is positively managed and the impact to the charity's operations are mitigated. The Board has concluded that the going concern assumption is appropriate in preparing these financial statements.

### **1.3 Charitable funds**

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

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

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

### **1.4 Income**

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

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

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

Incoming resources from charitable trading activities is accounted for when earned.

**DAFT AS A BRUSH CANCER PATIENT CARE CHARITABLE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**(Continued)**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity and its activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

**1.6 Tangible fixed assets**

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

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

Freehold property	straight line over 50 years
Property improvements	straight line over 50 years
Fixtures and fittings	straight line over 3 years
Motor vehicles	20% straight line

Freehold land is not depreciated.

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

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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**1 Accounting policies**

**(Continued)**

**1.9 Cash and cash equivalents**

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

**1.10 Financial instruments**

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

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

***Basic financial assets***

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

***Basic financial liabilities***

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

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

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



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**2 Critical accounting estimates and judgements**

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

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

**Critical judgements**

***Assessing indicators of impairment***

In assessing whether there have been any indicators of impairment of assets, the trustees have considered both external and internal sources of information such as market conditions and experience of recoverability.

**Key sources of estimation uncertainty**

***Determining residual values and useful economic lives of tangible fixed assets***

The company depreciates tangible fixed assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value trustees aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

**3 Donations and legacies**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Donations and gifts	280,395	274,516

**4 Charitable activities**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Transport of patients	205,000	215,000

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**5 Other trading activities**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	8,052	150
Shop income	984	488
Other trading activities	9,036	638

**6 Investments**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rental income	9,000	9,000
Interest receivable	14	541
	9,014	9,541

**7 Other income**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Net gain on disposal of tangible fixed assets	66,896	5,341

**8 Raising funds**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Fundraising and publicity</u>		
Advertising	43,729	44,718
Other fundraising costs	55,327	2,145
	99,056	46,863

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**9 Charitable activities**

	2021 £	2020 £
Depreciation and impairment	64,317	83,128
Fuel and oil	80,250	48,405
Repairs and servicing	8,815	9,381
Vehicle insurance	39,803	40,865
Misc motor expenses	23,468	13,058
Travelling	3,206	2,550
Clothing costs	283	2,225
	<u>220,142</u>	<u>199,612</u>
Share of support costs (see note 10)	375,347	307,928
Share of governance costs (see note 10)	2,400	2,650
	<u>597,889</u>	<u>510,190</u>

**10 Support costs**

**Current financial year**

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	171,638	-	171,638	185,907	Staff time
Depreciation	21,263	-	21,263	25,261	Staff/volunteer time
Telephone	9,093	-	9,093	8,717	Staff/volunteer time
Entertainment	42,620	-	42,620	6,177	Staff/volunteer time
Water rates	1,617	-	1,617	1,255	Staff/volunteer time
Light and heat	11,907	-	11,907	14,801	Staff/volunteer time
Equipment hire and maintenance	10,054	-	10,054	11,100	Staff/volunteer time
Bank charges	1,028	-	1,028	1,300	Staff/volunteer time
Repairs and renewals	60,693	-	60,693	27,082	Staff/volunteer time
Premises expenses	14,729	-	14,729	11,537	Staff/volunteer time
Printing, postage and stationery	22,779	-	22,779	8,606	Staff/volunteer time
Insurance	7,926	-	7,926	6,185	Staff/volunteer time
Audit fees	-	1,200	1,200	1,200	Governance
Accountancy	-	1,200	1,200	1,450	Governance
	<u>375,347</u>	<u>2,400</u>	<u>377,747</u>	<u>310,578</u>	
<b>Analysed between</b>					
Charitable activities	<u>375,347</u>	<u>2,400</u>	<u>377,747</u>	<u>310,578</u>	

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**11 Trustees**

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

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Administrative staff	4	6

**Employment costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	154,894	170,231
Social security costs	12,920	11,802
Other pension costs	3,824	3,874
	<u>171,638</u>	<u>185,907</u>

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

**13 Net gains/(losses) on investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	<u>802,015</u>	<u>403,503</u>

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**14 Tangible fixed assets**

	Freehold property £	Property improvements £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2021	722,990	322,768	121,707	424,068	1,591,533
Additions	-	-	8,816	213,433	222,249
Disposals	-	-	-	(112,535)	(112,535)
At 31 December 2021	722,990	322,768	130,523	524,966	1,701,247
<b>Depreciation and impairment</b>					
At 1 January 2021	73,799	43,086	121,707	296,115	534,707
Depreciation charged in the year	12,300	6,455	2,616	64,211	85,582
Eliminated in respect of disposals	-	-	-	(93,131)	(93,131)
At 31 December 2021	86,099	49,541	124,323	267,195	527,158
<b>Carrying amount</b>					
At 31 December 2021	636,891	273,227	6,200	257,771	1,174,089
At 31 December 2020	649,191	279,682	-	127,953	1,056,826

**15 Fixed asset investments**

	Common investment fund £
<b>Cost or valuation</b>	
At 1 January 2021	4,616,922
Additions	77,000
Valuation changes	802,015
Disposals	(200,000)
At 31 December 2021	5,295,937
<b>Carrying amount</b>	
At 31 December 2021	5,295,937
At 31 December 2020	4,616,922

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**16 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	30,516	38,400
Prepayments and accrued income	34,437	17,524
	<u>64,953</u>	<u>55,924</u>
	<u><u>64,953</u></u>	<u><u>55,924</u></u>
<b>Amounts falling due after more than one year:</b>		
Other debtors	-	13,473
	<u>-</u>	<u>13,473</u>
<b>Total debtors</b>	<u>64,953</u>	<u>69,397</u>
	<u><u>64,953</u></u>	<u><u>69,397</u></u>

**17 Financial instruments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Equity instruments measured at cost less impairment	5,295,937	4,616,922
	<u>5,295,937</u>	<u>4,616,922</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	40,066	15,837
	<u>40,066</u>	<u>15,837</u>

**18 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	7,108	6,768
Trade creditors	25,370	4,614
Accruals and deferred income	14,696	11,223
	<u>47,174</u>	<u>22,605</u>
	<u><u>47,174</u></u>	<u><u>22,605</u></u>

**19 Corporation taxation**

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

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**20 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to SOFA in respect of defined contribution schemes was £3,824 (2020: £3,874).

**21 Movement in funds**

**Current financial year**

	<b>Movement in funds</b>				
	<b>Balance at 1 January 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Revaluations, gains and losses</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£	£
Unrestricted general funds	5,859,888	570,341	(696,945)	802,015	6,535,299

**Prior financial year**

	<b>Movement in funds</b>				
	<b>Balance at 1 January 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Revaluations, gains and losses</b>	<b>Balance at 31 December 2020</b>
	£	£	£	£	£
Unrestricted general funds	5,508,402	505,036	(557,053)	403,503	5,859,888

**22 Cash generated from operations**

	<b>2021</b>	<b>2020</b>
	£	£
Surplus for the year	675,411	351,486
Adjustments for:		
Investment income recognised in statement of financial activities	(9,014)	(9,541)
Gain on disposal of tangible fixed assets	(66,896)	(5,341)
Fair value gains and losses on investments	(802,015)	(403,503)
Depreciation and impairment of tangible fixed assets	85,580	108,389
Movements in working capital:		
Decrease in debtors	4,444	14,494
Increase/(decrease) in creditors	24,569	(18,377)
<b>Cash (absorbed by)/generated from operations</b>	<b>(87,921)</b>	<b>37,607</b>

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**23 Related party transactions**

**Remuneration of key management personnel**

The key management personnel of the charity comprise the trustees. Remuneration for key management personnel was £nil (2020 - £nil).

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

	<b>Donations received</b>		<b>Rental income</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trustees	10,000	2,900	9,000	9,000
	<u>10,000</u>	<u>2,900</u>	<u>9,000</u>	<u>9,000</u>
	<u><u>10,000</u></u>	<u><u>2,900</u></u>	<u><u>9,000</u></u>	<u><u>9,000</u></u>

During the year loans from B Burnie (trustee) totalling £55,000 and Bluebell Cancer Patient Care (a charity of which B Burnie is a trustee) of £40,000 were received. Both were fully repaid at the year end.

No guarantees have been given or received.

Rent receivable was charged at market rate as identified by an independent professional surveyor. Purchases were made at market rates.

An amount of £9,000 (2020: £nil) in relation to rent paid in advance has been included in creditors falling due within one year.