

REGISTERED COMPANY NUMBER: 02890943
REGISTERED CHARITY NUMBER: 1032828

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 SEPTEMBER 2018
FOR
CANCER HELP (PRESTON) LIMITED
(A COMPANY LIMITED BY GUARANTEE)

James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

CANCER HELP (PRESTON) LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2018

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CANCER HELP (PRESTON) LIMITED
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2018

It comes as somewhat of a relief to be writing this report without having to inform you CancerHelp has made another significant annual loss. Indeed I am pleased to report that in the year ended 30th September 2018 the charity generated a surplus of £*****.

Following the loss of £15,000 recorded in 2017 the Trustees identified a number of measures that were intended to improve the financial performance of the charity. Working with CancerHelp's senior management team those measures were implemented and, thanks to the efforts of those involved, the benefits are evident.

At an operational level CancerHelp broke even. By that I mean that the charity's day to day income matched its day to day expenditure. That has been achieved through an increase in income and a decrease in expenditure. Employment costs have been lower than expected as a number of roles were not filled during part of the year, Shop overheads were below budget and this, coupled with a growth in sales, resulted in an increase in income from the shops. It is pleasing to note that, under the guidance of Sam Jones, the decline in shop sales, seen over several years, has been reversed.

Measures to improve the charity's ability to claim gift aid on donations were implemented and an increase in gift aid income was duly recorded. In addition the charity became VAT registered allowing it to reclaim VAT and thereby generate additional income.

Over the course of the year, the charity has received income from a number of one-off sources. Such income includes £13,000 from a coast to coast cycle ride, completed in 13 hours; a local legal practice donated £10,000 from its dormant client account and the charity received a significant legacy of over £40,000.

It is fair to say that the financial year has gone well and the charity's reserves increased to £*****.

All of which allows CancerHelp to do what it exists to do - to provide support to cancer patients and their families here in our local communities.

Under the leadership of Sarah McMaster the charity has continued to modernise the services it offers. This has been done through the review of attendance numbers, listening to feedback from service users and understanding best practice in the field of cancer support. The focus of the charity continues to be the provision of support that helps cancer patients to live with the disease and its consequences. Over the course of the year an additional 500 people have sought the help of the charity. The most popular services offered by the charity are listening therapies and, in particular counselling of which the counselling team provided 800 sessions in the year, an increase of 7%. New services have been introduced such as the Hope Programme which saw 235 people in its first full year.

Waiting lists remain a challenge for the charity, a significant number of service users either did not, or could not attend their appointments. To a certain extent this relates to deteriorating health but the charity has to recognise it is a waste of the charity's resources. Measures were introduced towards the end of the year to address this issue.

The year has been a challenging one for our Children and Young People's (CAYP) Service. Due to the significant demand for support from across the county and limited resource CancerHelp could offer, a significant waiting list had developed. As a result service users were facing a wait of several weeks. This coupled with the loss of staff meant the service became untenable. Sadly the charity had no option but to close the service earlier in the year. Since then a new Head of Children and Young People's Services, Claire Yilmaz, has been recruited and a part time counsellor. By the end of the year the CAYP service had been re-established and was seeing children once again. The way in which the service works and access guidelines have been reviewed to ensure the new service is both effective and sustainable.

As ever, this report must record CancerHelp's debt of gratitude to the hundreds of people who support its work. CancerHelp's volunteers ensure the charity can open its doors each day. They can be found on the reception desk, supporting the service delivery team, delivering services, shuttling goods between shops, collecting money at supermarkets, manning the shops and raising money for the charity. At the risk of repeating myself, CancerHelp would not exist without the work done by those volunteers. Every service provided by the charity, and every person seen, is in part funded by the work of the charity's volunteers. So on behalf of everyone associated with CancerHelp, thank you.

In conclusion, as I write this report, I note another year has begun - all the hard work of last year has gone and we start again. One day I hope that charities such as CancerHelp are no longer needed and cancer no longer impacts on so many lives. In the meantime, CancerHelp starts another year in which it will provide life changing support to hundreds of local people. It does so reliant, and grateful to, its staff and volunteers.

Thank you once again for your support.

CANCER HELP (PRESTON) LIMITED
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2018

.....
Jonathan Gorick
Chair of Trustees

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are to provide a comprehensive support service for cancer patients and their families, working with professional colleagues within the National Health Service; the period of care to extend from diagnosis, through treatment to the survivorship or terminal phase.

The objective in the support is to ensure that all patients attain and maintain the maximum level of physical, mental and social functioning compatible with their disease condition.

The identified primary aims are to:

Improve the quality of life of cancer patients their families and carers by providing a comprehensive range of high quality services, which are free at the point of use.

Provide support for cancer patients from the point of diagnosis, through treatment, into recovery and where necessary in the terminal phase of the disease.

Provide therapy services and support to children, young people and associated family members affected by close family bereavement, regardless of the cause of bereavement.

Provide defined emotional, physical and social support that is matched to the service users individual needs and circumstances through assessment and consultation.

Provide information and advice services for educational, community and health care professionals with the intention of promoting and supporting best practice.

Provide services in a friendly, professional and non-clinical environment through its dedicated day care centres, Vine House and Croston House.

Provide advice, information and advocacy that points those in need in the right direction.

Develop mutually beneficial working relationships with other professional organisations which identify and achieve common objectives for the good of service users.

Work with agencies involved in the welfare of young people to improve the life chances of children and young people affected by close family bereavement.

Continually develop services in consultation with both service users and health care professionals, as laid down in the "Patients Charter", and by comparison with sector best practice.

Provide a positive, open and safe working environment in which staff and volunteers can develop their skills, enhance services and enable the charity to meet its aims.

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2018

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities undertaken in relation to the objectives of the charity include,

Advocacy and liaison	Hope- Self Management Programme
Bereavement support and counselling	Stride - Children and young people's bereavement service
Breathlessness clinic	Lymphoedema management outreach clinic from St Catherine's Hospice
Cancer information	Mindfulness programmes
Clinical nurse specialist clinic outreach from St Catherine's Hospice	Palliative care consultant outreach clinic from St Catherine's Hospice
Complementary therapies	Support groups
Counselling including psychotherapy	Yoga
Craft and activity groups	
Cruse - Bereavement Care Lancashire branch	
Family support	

Some of the above activities are carried out through programmes such as relaxation classes, talking therapies and the HOPE self management programme. Patient feedback is very positive and helps them through what is a very traumatic period of their lives.

Public benefit

The trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement.

The charity exists to fill a gap between the services offered by the National Health Service and other charities in the voluntary sector. It provides help and advice for patients and their families touched by cancer in all its forms.

Its mission statement states "Cancer Help strives to be the leading charitable provider of support for all those affected by cancer and close family bereavement, in Central Lancashire. Cancer Help will offer the highest standards of help, advice and therapy to all those who seek assistance; allowing them to find comfort, gain self confidence and above all live fulfilled lives."

Age is not a barrier and cancer does not discriminate between young and old. Through the work of the charity over the years it has been recognised that bereavement counselling is a vital but much neglected area of operation that this charity has become more involved in, to the extent that it has in recent years developed a children and young people's bereavement service, something which is rarely provided elsewhere. Its success has resulted in bereavement services being rolled out to all ages so that the whole family is now covered. The statutory Children and Adolescent Mental Health Services have raised their thresholds and do not now consider bereavement as a mental health issue, despite children's behaviour and presentation changing dramatically and impacting on their ability to attend school and socialising.

The benefit provided to the public by this charity cannot be measured in terms of monetary measurement or statistics but in terms of the wider well-being of that large part of society touched by cancer. To those on the receiving end of this benefit it is priceless.

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2018

OBJECTIVES AND ACTIVITIES

Volunteers

The charity could not function without the small army of dedicated volunteers without whose much appreciated efforts the community would be deprived of an invaluable service. They are the lifeblood of the charity and are often our unsung heroes. During the year a significant number of people have given their time and skills to support the charity in many differing roles such as administration, counsellors and trainee counsellors, crafts, art therapists, driving, fundraising, gardening, reception work at the two day care centres and retail assistants/managers at the charity's four retail outlets.

Volunteer applications resulted in a large number of them being placed in some capacity for various lengths of time. Whilst the majority of volunteers have themselves been touched by cancer either personally or through their families it is always encouraging to see an influx of young people volunteering in the charity shops, particularly students, new graduates and those volunteering as part of the Duke of Edinburgh Award Scheme. New energy and enthusiasm provides encouragement to existing volunteers and provides the young people with self confidence as their skills are enhanced by the experience and knowledge of their older colleagues. The Volunteering Co-Ordinator is always looking out for new recruits to replace those who have moved on.

The charity again worked with an "Intern" over the summer months which was a huge benefit to the team and also for the "Intern" herself.

It should also be recognised that a large number of volunteers have stayed loyal and committed to the charity for many of the nearly thirty years since it was originally founded as an unincorporated charity and are the bedrock on which it now stands. Finally it should also be noted that the Trustees are also themselves volunteers and without their enthusiasm and drive the charity would be unable to function effectively.

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has seen 543 new service users during this period, an increase of 77 over the previous year, who have accessed the following services.

Clients - Counselling/support
Bereaved clients - Counselling/support
Children and young people's service
Breathlessness
Complementary therapy

Receiving a diagnosis of cancer can be devastating for not only the patient but their families too. Cancer Help provides and facilitates counselling and support for each person as an individual at their own pace at their own stage of the illness.

The bereavement service co-ordinator liaises with St Catherine's Hospice, the Palliative Care Team at Royal Preston Hospital and Cruse Bereavement Care to ensure that the bereavement services locally are joined up. Groups meet regularly at Vine House in Preston and Croston House in Garstang Day Care Centres, which are for the newly bereaved and for those whose bereavement is not that recent. The adult bereavement service offers one to one bereavement support and counselling. A more structured and themed programme of support has been offered at Vine House which has been received positively and it is intended to offer this service at Croston House subject to demand.

A project was completed with the support of a BBC Children In Need grant allowing the charity to support children that otherwise would not have had access to the service at Vine House. Through the groups and our liaison with the professionals in schools it has also helped to build ongoing support for the children within their own communities. In September 2017 we again worked collaboratively with Derian House Children's Hospice in running a "Treasure Day", allowing children to come together and through craft and activities to remember the people that they love who have died. These groups are very successful and help break the isolation that bereaved children so often tell us that they experience.

Breathlessness, particularly in lung cancer patients is a really important service as they can benefit from some techniques taught at the Breathlessness Clinic to improve their quality of life. From postural advice to breathing control and relaxation there are a number of methods of improving breathing without having to resort immediately to drugs which have side effects. Sadly uptake of this service continues to be low meaning that often patients access this service too late when there is little benefit from the sessions due to the stage of their illness. A successful grant application has enabled one of the therapists to train in Kinesio Taping which can assist patients with treatment related side effects.

Complementary therapies is one of the most popular services provided by Cancer Help and is designed to run alongside other cancer treatments and helps to reduce pain and induces deep relaxation and a feeling of well-being through massage, reflexology and aromatherapy.

In the nearly thirty years the charity has been in existence large numbers of local families have sought the help and support of the charity as outlined above which would otherwise have not been available to them from any other organisation.

Fundraising activities

The major fundraising activities take place through the charity's four shops who sell donated goods to the general public. Without the support of the people of Preston, Garstang and surrounding areas who buy the goods, the volunteers who man the shops and the donors of goods we would not be able to offer the range of services which are so much needed. During the year the surplus from the shops totalled £98,644 (2017 : £78,808) an increase of 25.1% from the previous year, due to increases in sales, over all of the shops, with shop overheads remaining at a similar level to the previous year.

Total charity shop sales of donated goods increased by 12.3% from the previous year across our four charity shops, whilst total costs in the year ended 30th September 2018 have decreased (4.3%) compared to the previous year.

Additionally sales of waste have increased in total by 21.9%. Proceeds of waste are calculated by virtue of kilogrammes of waste items multiplied by the price per kilogramme. The price received for sales of shop waste are entirely dependent upon global demand which has a direct influence on the price per kilogramme.

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

FINANCIAL REVIEW

Principal funding sources

These comprise shop takings from the charity's four shops, income from fundraising events, donations, legacies and bequests from deceased supporters and external funding from such sources as the National Health Service, private charitable trusts and where appropriate Lottery or Children in Need funding.

Investment policy and objectives

It is the policy of the directors to be risk averse in the stewardship of its hard earned resources and therefore cash deposits are not to be applied in any venture considered by them to be risky. Although interest rates on cash deposits remain at an all time low the directors believe the security of the capital sums on deposit are a priority.

Reserves policy

The board of directors current policy is to hold a minimum of six months operating costs in reserve. These are free reserves to be used for charitable purposes with no restrictions placed upon them. Additionally it seems inconceivable that the profits from the four charity shops would not also add to the charities reserves during that six month period. Any reserves relating to restricted funds do not have a spending timescale imposed on them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association dated 25th January 1994, and constitutes a limited company, limited by guarantee. Its memorandum and articles of association were amended on 22nd April 1998 and again on 20th April 2016 when the company's articles of association were modernised and brought up to date following various changes in statutory legislation. The liability of the members is limited to £1 per member.

Recruitment and appointment of new trustees

The recruitment and appointment of new trustees rests with the board of directors who are the trustees. In identifying potential new trustees the board take into account any potential gaps in the make up of the existing board and look specifically to recruit someone with the necessary skills and experience to actively bring benefit to the charity from their expertise.

Organisational structure

The directors meet quarterly to discuss the charity's affairs and plan for future events. As and when required additional interim meetings of the directors take place as the need arises. Senior members of the board also meet as part of the management team on a monthly basis to resolve day to day issues with input being sought from staff and volunteers. Urgent issues may be dealt with over the telephone or via electronic communication by senior members of the board.

The day to day activities of the charity are overseen by the General Manager who liaises with the board and acts as a link between the board of directors and the paid staff and volunteers.

Induction and training of new trustees

New trustees are given all the necessary and relevant information relating to the running of the charity over the last year or so in order to bring them up to speed with the charity and its work and how it operates thus promoting a seamless introduction.

Wider network

Referrals are often given by health professionals working for the National Health Service whose own organisation cannot provide the kind of service being offered by the charity. Patients and/or their families and carers can also refer themselves directly and the charity's services are open to anyone regardless of age, race or ability to pay with support offered by specialist professionals each accredited in their relevant area of expertise.

Related parties

The Trustees consider that they themselves and the General Manager and Company Secretary have the power to exert significant influence over the charity. Generally there are no transactions either directly or indirectly between parties connected to the above and the charity.

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The board of directors, who are the trustees have a risk register which identifies those major risks to which the charity is exposed. Where appropriate systems or procedures have been established in order to mitigate those risks. This register is updated periodically.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and patients at the two nursing and therapy centres and the four charity shops.

The risk of depletion of financial resources is one that the board of directors have addressed more than any other and they are always looking at methods of increasing and diversifying income so that the charity does not become dependent upon one or more limited sources of income which may evaporate in the future. With this in mind Grants and Foundation applications have been successfully made and Corporate support from local businesses has been developed resulting in two local branches of a national supermarket adopting the charity as their "Charity of the Year".

The consumption of scarce resources has been reviewed and cost cutting measures implemented wherever possible. This has resulted in a reorganisation of existing staff and new appointments designed not to have a material effect upon the quantity and quality of patient services provided.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02890943

Registered Charity number

1032828

Registered office

Vine House Day Care Centre
22 Cromwell Road
Ribbleton
Preston
Lancashire
PR2 6YB

Trustees

Mr J D Gorick
Miss J M Robinson
Mr P D Hine
Miss R Mallett
Rev D L Anderson
Mr M J Swift
Miss R L Madgin (Appointed 14/03/2018)
Mrs A R Shorrock (Appointed 14/03/2018)

Company Secretary

Mrs H C Patterson

Independent examiner

Mr J E Standing F.C.A. D.Ch.A.
Institute of Chartered Accountants in England & Wales
James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

CANCER HELP (PRESTON) LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2018

REFERENCE AND ADMINISTRATIVE DETAILS

General Manager

Miss J Smalley

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
Mr J D Gorick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CANCER HELP (PRESTON) LIMITED**

Independent examiner's report to the trustees of Cancer Help (Preston) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Mr J E Standing F.C.A. D.Ch.A.
Institute of Chartered Accountants in England & Wales
James Todd & Co
Greenbank House
141 Adelphi Street
Preston
Lancashire
PR1 7BH

Date:

CANCER HELP (PRESTON) LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		98,885	53,935	152,820	121,293
Other trading activities	2	225,934	1,060	226,994	210,747
Investment income	3	4,978	-	4,978	4,534
Total		329,797	54,995	384,792	336,574
EXPENDITURE ON					
Raising funds	4	99,721	2,125	101,846	92,906
Charitable activities					
Relief of sickness - UK		64,944	130,679	195,623	195,688
Support costs		78,001	-	78,001	62,614
Total		242,666	132,804	375,470	351,208
NET INCOME/(EXPENDITURE)		87,131	(77,809)	9,322	(14,634)
Transfers between funds	16	(77,669)	77,669	-	-
Net movement in funds		9,462	(140)	9,322	(14,634)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,065,042	5,171	1,070,213	1,084,847
TOTAL FUNDS CARRIED FORWARD		1,074,504	5,031	1,079,535	1,070,213

The notes form part of these financial statements

CANCER HELP (PRESTON) LIMITED

BALANCE SHEET
AT 30 SEPTEMBER 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	10	805,311	-	805,311	808,114
CURRENT ASSETS					
Stocks	11	100	-	100	100
Debtors	12	41,712	-	41,712	10,199
Cash at bank and in hand		274,732	5,031	279,763	285,709
		<u>316,544</u>	<u>5,031</u>	<u>321,575</u>	<u>296,008</u>
CREDITORS					
Amounts falling due within one year	13	(47,351)	-	(47,351)	(33,909)
NET CURRENT ASSETS		<u>269,193</u>	<u>5,031</u>	<u>274,224</u>	<u>262,099</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,074,504</u>	<u>5,031</u>	<u>1,079,535</u>	<u>1,070,213</u>
NET ASSETS		<u>1,074,504</u>	<u>5,031</u>	<u>1,079,535</u>	<u>1,070,213</u>
FUNDS	16				
Unrestricted funds				1,074,504	1,065,042
Restricted funds				5,031	5,171
TOTAL FUNDS				<u>1,079,535</u>	<u>1,070,213</u>

The notes form part of these financial statements

CANCER HELP (PRESTON) LIMITED

BALANCE SHEET - CONTINUED
AT 30 SEPTEMBER 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

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

.....
Miss R Mallett -Trustee

CANCER HELP (PRESTON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 SEPTEMBER 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Cancer Help (Preston) Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on page 6 in the Trustees Report.

The presentation currency of the financial statements is the Pound Sterling (£). The financial statements are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office Equipment	- 20% on cost
Motor vehicles	- 20% on cost

With regard to land and buildings, the properties being formally professionally revalued as at 22nd April 2016 by Garside Waddingham, Chartered Surveyors. The trustees have adopted the values supplied to them, following this professional valuation undertaken at the above date, as at the year end 30 September 2018. Cost or valuation in relation to land and buildings refers to the revalued amounts. It is the trustees intention to regularly revalue land and buildings themselves, but also to have a formal professional valuation carried out as and when the need arises, but at least every five years.

Capitalisation of fixed assets

Each class of asset is included at cost except for land and buildings which is capitalised at valuation. Only assets with a value of £400 or more will be added to capital expenditure, smaller amounts being considered trivial in nature.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities and also from Value Added Tax on its trading activities relating to its four charity shops.

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Financial instruments

The following assets and liabilities are classified as financial instruments - cash at bank and on hand, trade and other debtors, trade creditors and bank loans.

They are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Donated goods

Members of the public and supporters of the charity donate goods to each of the charity's four shops. The income derived from the sale of those goods is recognised only when a sale has been made, or where the goods are not saleable when a receipt is made for the sale of scrap or waste products.

Where goods of a capital nature are donated for the charity's use the value ascribed to those goods are what a reasonable person would pay for the equipment bearing in mind its age, state and condition when acquired. Such a value is then treated as a cost for the equipment and also as an income donation of an equal amount.

Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising events	71,821	73,856
Shop takings	153,921	136,558
Christmas card sales	1,252	333
	<u>226,994</u>	<u>210,747</u>

3. INVESTMENT INCOME

	2018	2017
	£	£
Rents received	4,550	4,500
Bank account interest	428	34
	<u>4,978</u>	<u>4,534</u>

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

4. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Staff costs	42,355	27,253
Grant costs	600	-
Support costs	-	5,218
	<u>42,955</u>	<u>32,471</u>

Other trading activities

	2018	2017
	£	£
Purchases	55,277	57,750
Christmas cards	-	550
Fundraising events costs	3,614	2,135
	<u>58,891</u>	<u>60,435</u>

Aggregate amounts	<u>101,846</u>	<u>92,906</u>
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5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	<u>4,397</u>	<u>5,568</u>
Independent examination fee	<u>3,170</u>	<u>3,050</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2018 nor for the year ended 30 September 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2018 nor for the year ended 30 September 2017 .

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

7. STAFF COSTS

	2018	2017
	£	£
Employees		
Gross wages and salaries	128,607	107,876
Childcare costs	1,754	-
Employers National Insurance	6,165	5,117
Employers pension costs	718	289
Holiday pay accrual	<u>(60)</u>	<u>(1,302)</u>
	137,184	111,980
Contracted staff		
Payments to contractors	107,766	106,919
Total costs	<u>244,950</u>	<u>218,899</u>
	No	No
Directors / Trustees	8	6
Employees	8	7
	—	—
Average number of employees	<u>16</u>	<u>13</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,587	52,706	121,293
Other trading activities	210,747	-	210,747
Investment income	4,534	-	4,534
Total	<u>283,868</u>	<u>52,706</u>	<u>336,574</u>
EXPENDITURE ON			
Raising funds	92,906	-	92,906
Charitable activities			
Relief of sickness - UK	66,655	129,033	195,688
Support costs	62,614	-	62,614
Total	<u>222,175</u>	<u>129,033</u>	<u>351,208</u>
NET INCOME/(EXPENDITURE)	<u>61,693</u>	<u>(76,327)</u>	<u>(14,634)</u>
Transfers between funds	<u>(76,328)</u>	<u>76,328</u>	<u>-</u>

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net movement in funds	(14,635)	1	(14,634)

RECONCILIATION OF FUNDS

Total funds brought forward	1,079,677	5,170	1,084,847
TOTAL FUNDS CARRIED FORWARD	1,065,042	5,171	1,070,213

9. EMPLOYEE EMOLUMENTS

No employees benefits exceeded £60,000 during the year (including taxable benefits in kind but not including pension contributions).

Two employees classified as key management personnel received between them £49,756 (2017: £48,121).

10. TANGIBLE FIXED ASSETS

	Land and Buildings £	Office Equipment £	Motor vehicles £	Totals £
COST				
At 1 October 2017	800,000	124,367	10,000	934,367
Additions	-	1,594	-	1,594
At 30 September 2018	800,000	125,961	10,000	935,961
DEPRECIATION				
At 1 October 2017	-	116,253	10,000	126,253
Charge for year	-	4,397	-	4,397
At 30 September 2018	-	120,650	10,000	130,650
NET BOOK VALUE				
At 30 September 2018	800,000	5,311	-	805,311
At 30 September 2017	800,000	8,114	-	808,114

Included in cost or valuation of land and buildings is freehold land of £245,000 (2017 - £245,000) which is not depreciated.

	Land and Buildings	
	2018 £	2017 £
Cost or valuation at 30 September 2018 is represented by :-		
Cost	807,450	807,450
Valuation in 2010	(47,450)	(47,450)
Valuation in 2013	(10,000)	(10,000)
Valuation in 2015	50,000	50,000

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

10. TANGIBLE FIXED ASSETS - continued

Revalued amount	800,000	800,000
	=====	=====

If freehold property had not been revalued it would have been included at the following historical cost :-

Cost	807,450	807,450
	=====	=====

The freehold properties were formally valued on an open market basis on 22nd April 2016 by Garside Waddingham, Chartered Surveyors, and these valuations have been adopted by the trustees at the years ended 30 September 2018 and 30 September 2017.

11. STOCKS

	2018	2017
	£	£
Stocks	100	100
	=====	=====

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	28,417	5,217
Prepayments	13,295	4,982
	=====	=====
	41,712	10,199
	=====	=====

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Bank loans and overdrafts (see note 14)	-	18,903
Trade creditors	9,905	6,217
Social security and other taxes	2,365	-
Other creditors	602	-
Accruals	34,479	8,789
	=====	=====
	47,351	33,909
	=====	=====

Deferred income consists of funding received during the year, the performance relating to that funding to be carried out in the following year.

Charity acting as intermediary agent

The Cancer Partnership Group (CPG) has no bank account of its own and the charity acts as an intermediary agent, collecting income and making payments through its own bank account. These accounts do not include any income or expenditure relating to CPG's activities and cash at bank disclosed on the balance sheet excludes the balance of funds held on behalf of the group totalling £nil (2017: £6,508) at the end of the financial year. The Cancer Partnership Group (CPG) has formally closed during the year ended 30th September 2018.

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

14. LOANS

An analysis of the maturity of loans is given below:

	2018	2017
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	18,903
	<u> </u>	<u> </u>

15. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2017
	£	£
Bank loans	-	18,903
	<u> </u>	<u> </u>

The bank borrowings are secured by a first legal charge on the land and buildings of the charity.

16. MOVEMENT IN FUNDS

	At 1.10.17	Net movement in funds	Transfers between funds	At 30.9.18
	£	£	£	£
Unrestricted funds				
Unrestricted fund	1,065,042	87,131	(77,669)	1,074,504
Restricted funds				
Restricted fund	5,171	(77,809)	77,669	5,031
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,070,213</u>	<u>9,322</u>	<u>-</u>	<u>1,079,535</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	329,797	(242,666)	87,131
Restricted funds			
Restricted fund	54,995	(132,804)	(77,809)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>384,792</u>	<u>(375,470)</u>	<u>9,322</u>

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.16 £	Net movement in funds £	Transfers between funds £	At 30.9.17 £
Unrestricted Funds				
Unrestricted fund	1,079,677	61,693	(76,328)	1,065,042
Restricted Funds				
Restricted fund	5,170	(76,327)	76,328	5,171
TOTAL FUNDS	<u>1,084,847</u>	<u>(14,634)</u>	<u>-</u>	<u>1,070,213</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	283,868	(222,175)	61,693
Restricted funds			
Restricted fund	52,706	(129,033)	(76,327)
TOTAL FUNDS	<u>336,574</u>	<u>(351,208)</u>	<u>(14,634)</u>

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

	At 1.10.16 £	Net movement in funds £	Transfers between funds £	At 30.9.18 £
Unrestricted funds				
Unrestricted fund	1,079,677	148,824	(153,997)	1,074,504
Restricted funds				
Restricted fund	5,170	(154,136)	153,997	5,031
TOTAL FUNDS	<u>1,084,847</u>	<u>(5,312)</u>	<u>-</u>	<u>1,079,535</u>

CANCER HELP (PRESTON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	613,665	(464,841)	148,824
Restricted funds			
Restricted fund	107,701	(261,837)	(154,136)
TOTAL FUNDS	721,366	(726,678)	(5,312)

17. RELATED PARTY DISCLOSURES

During the year ended 30 September 2018 aggregate donations were received without conditions from directors / trustees or organisations connected to directors / trustees of £34,432 (2017: £23,042). These donations were received without attached conditions which would, or might, require the charity to alter significantly the nature of its existing activities.

18. ULTIMATE CONTROLLING PARTY

The directors consider that there is no controlling party as the company is limited by guarantee and there is no one person exercising dominant influence over the charity.

19. RESTRICTED FUND

In the main funds provided to the charity are unrestricted and are free to be used for charitable purposes by the trustees in accordance with the accounting policy.

Certain income is restricted, when specified by the donor and is to be used only for that specific restricted purpose, subject to the donor agreeing for it to be used for unrestricted purposes. At the end of the financial year the charity had not spent all the income it received for a specific restricted purpose and therefore it carries forward the unspent amount of £5,031 (2017: £5,171) to the next financial year, there being no known timescale by which it should be spent.

20. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year :-

Land and buildings	2018	2017
	£	£
Expiring :		
Within one year	-	-
Between one and five years	32,300	32,300
	32,300	32,300
	=====	=====

CANCER HELP (PRESTON) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2018

	2018	2017
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	752	710
Donations	72,976	58,937
Legacies	27,941	8,941
Grants	8,127	11,475
Macmillan Cancer Relief	1,525	-
NHS Clinical Commissioning Groups	41,499	41,230
	<hr/>	<hr/>
	152,820	121,293
Other trading activities		
Fundraising events	71,821	73,856
Shop takings	153,921	136,558
Christmas card sales	1,252	333
	<hr/>	<hr/>
	226,994	210,747
Investment income		
Rents received	4,550	4,500
Bank account interest	428	34
	<hr/>	<hr/>
	4,978	4,534
Total incoming resources		
	<hr/>	<hr/>
	384,792	336,574
EXPENDITURE		
Raising donations and legacies		
Wages and salaries	42,355	27,253
Grant costs	600	-
	<hr/>	<hr/>
	42,955	27,253
Other trading activities		
Shop overheads	55,277	57,750
Christmas cards	-	550
Fundraising events costs	3,614	2,135
	<hr/>	<hr/>
	58,891	60,435
Charitable activities		
Relief of sickness : UK	129,979	129,033
Rates and water	3,235	5,223
Heat and light	6,662	13,637
Insurance	8,568	8,268
Telephone	3,427	3,646
Repairs and renewals	21,776	12,251
Motor and travel expenses	1,859	1,846
Carried forward	175,506	173,904

This page does not form part of the statutory financial statements

CANCER HELP (PRESTON) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2018

	2018	2017
	£	£
Charitable activities		
Brought forward	175,506	173,904
Training	1,431	651
Sundries	9,242	9,639
Depreciation	4,397	5,568
Printing, stationery, advertising and carriage	4,790	5,115
Mortgage interest	257	811
	<hr/>	<hr/>
	195,623	195,688
Support costs		
Governance costs		
Wages and salaries	72,616	62,614
Legal and professional fees	5,385	5,218
	<hr/>	<hr/>
	78,001	67,832
	<hr/>	<hr/>
Total resources expended	375,470	351,208
	<hr/>	<hr/>
Net income/(expenditure)	9,322	(14,634)
	<hr/> <hr/>	<hr/> <hr/>