HELEN ROLLASON HEAL CANCER CHARITY LIMITED

England & Wales · Charity number 1052861

Details

Other names	HELEN ROLLASON HEAL CANCER CHARITY
Status	Registered
Legal form	Charitable company
Company number	03144906
Registered	1996-02-09
Register	View on the Charity Commission register

Contact

Address	Yvonne Stewart House The Street Hatfield Peverel Hatfield Peverel CM3 2EH
Phone	01245380719
Email	accounts@helenrollason.org.uk
Website	www.helenrollason.org.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO CARRY OUT AND PROMOTE RESEARCH INTO THE CAUSES AND TREATMENTS OF CANCER AND PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH; AND TO PROVIDE ADDITIONAL EQUIPMENT AND FACILITIES FOR THE CONTINUING TREATMENT OF THE DISEASE; AND TO PROVIDE TREATMENT OF CANCER.

Activities: The Charity is established to assist in the treatment and care of persons suffering from cancer by:- supporting people living with cancer through dedicated centres offering support, counselling and a range of complementary treatments and therapies

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- Essex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£877,648	£889,244	£1,355,217	48
2024-01-31	£797,734	£886,006	£1,366,813	40
2023-01-31	£784,282	£857,077	£1,455,085	37
2022-01-31	£910,188	£731,794	£1,527,880	17
2021-01-31	£792,668	£713,865	£1,349,486	19

Trustees

Name	Role	Appointed
Andrew Higgs		2026-02-01
Ben Schneider		2018-01-08
David Johnson		2019-12-02
Friederike Englund		2023-12-04
Jacqueline Hazel Goulbourn		2026-03-02
John Triston		2021-06-07
Kuldip Byatt		2026-05-11
Thomas William Carr		2021-12-06

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HELEN ROLLASON HEAL CANCER CHARITY LIMITED

England & Wales - Charity number 1052861

Accounts

Helen Rollason Heal Cancer Charity

Financial Statements

Year Ended 31 January 2025

Charity registration number: 1052861

Company registration number: 03144906

Helen Rollason Heal Cancer Charity

Financial Statements

Year Ended 31 January 2025

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Helen Rollason Heal Cancer Charity

Charity Reference and Administrative Details

Year Ended 31 January 2025

Charity registration number	1052861
Company registration number	03144906
Trustees	John Triston (Chair) Elaine Oddie (Treasurer) Chantal Constable Rachel Leech Tracey Hazell (Resigned Nov 2024) David Johnson Ben Schneider Tom Carr Frederike Englund
Registered and operational office	Yvonne Stewart House The Street Hatfield Peverel Chelmsford CM3 2EH
Independent Examiners	Shirley Smith & Co Limited 11 Chandlers Way South Woodham Ferrers Chelmsford CM3 5TB
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

The Trustees are pleased to present their Strategic Report and the Annual Report together with the financial statements of the charity for the year ending 31 January 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements of the charity comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (issued in October 2019).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated 11 January 1996 and registered as a charity on 9 February 1996. The company was established under a Memorandum of Association which established the objects and powers of the company. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

Appointment of trustees

The directors of the company (the charity) are also charity trustees for the purposes of charity law and under the company's Memorandum & Articles, are known as Trustees.

Under the provisions of the Articles:

- the number of trustees shall not be less than three but (unless determined by ordinary resolution) is not subject to a maximum.

- at every annual general meeting, one third of the trustees who are subject to retirement by rotation (or the number nearest to one third) shall retire and those to retire are those who have been longest in office since their last appointment or reappointment.

Persons are invited to become trustees by the existing trustee board. The trustee board is reviewing the skills and experience of the existing trustees and the needs of the charity. As a result, the trustees are actively engaged in the recruitment of additional trustees to strengthen the trustee board.

Under the Articles, the members of the company comprise the subscribers to the Memorandum and such other persons or organisations as are admitted to membership in accordance with the rules made by the trustees. Rules were made by the trustees on 11 July 2005 and provide that the trustees may to admit membership any person over the age of eighteen who is not a paid worker of the charity or any of its subsidiary companies and who in the opinion of the trustees has made a significant contribution or commitment to the work of the charity. The charity currently has 24 members.(2024: 24)

Trustee induction and training

Upon appointment trustees shall be provided with a welcome pack and encouraged to visit the various centres operated and/or supported by the charity. The purpose of the pack is to give new trustees an induction to the work of the charity and their responsibilities and to provide signposts to further information and resources.

Organisational structure

John Triston is Chair of the charity overseeing the board of Trustees.

The Chief Executive Officer is responsible for the day-to-day operations of the charity. The team is led by the Chief Executive Officer. The other managers have delegated authority for their areas of the operation.

The trustees meet with the CEO monthly to monitor the running and performance of the charity. Regular meetings are also held between the CEO and the key managers to discuss the strategic direction and current issues.

Related parties and co-operation with other organisations

The charity works closely with several medical and health organisations including the Mid Essex Hospital Services NHS Trust, Princess Alexandra Hospital Trust, St Lukes Hospice and Spire Healthcare. The charity also has working relationships with Look Good Feel Better, RHS, Nicola Jane, Wig Bank and other community organisations.

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity.

The directors of the company (the charity) are also charity trustees who give their time freely receiving no remuneration for their time and contribution. The pay of the senior staff is reviewed annually and compared to other organisations of similar size and nature.

Risk management

The trustees have adopted a statement of risk policy which (inter alia):

- ensures that the trustees review the major risks to which the charity is exposed and that systems are established to mitigate those risks;
- ensures that it is recognised that risks can arise both from the charity's activities and a failure to act on or exploit opportunities;
- in respect of volunteers, gives rise to an expectation for them to consider the risks of any activity and act in accordance with any recommendations for risk management;
- states that proposed new activities, significant increases in existing activities and significant changes in the way those activities are pursued are first required to be the subject of a proper proposal to the trustees and risk assessed.

The trustees have instituted a review of major risks to which the charity is exposed with a view to establishing a risk register and a procedure to mitigate the risks the charity faces. This document is reviewed every three months by the management team, and any recommendations are then advised to the trustees.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the several premises where the charity conducts its operations.

Report from Chief Executive Officer

In England there are more than 321,000 new cancer cases every year, and with that number rising, the need for good cancer care is greater than ever. With just under 1,400 clients accessing our complementary therapy, counselling and support groups our ambition is to reach as many clients and their loved ones as we can. Helen Rollason Cancer Charity support clients throughout their cancer journey whether this be at the beginning of a cancer diagnosis, throughout or after treatment. We offer free, accessible and good quality care to support well-being without the need of a referral.

Currently we have two Centres within Essex, one based at Hatfield Peverel and the other at Harlow (inside Harlow Leisurezone). Helen Rollason Cancer Charity also deliver reflexology treatments at Princess Alexandra Hospital Chemo Unit and Spire Hartswood (Brentwood) and Spire Southend.

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

We are very pleased to continue to support clients within Mid Essex for Manual Lymphatic Drainage with a specific grant from Mid & South Essex NHS Trust, for which we are very grateful.

Our support groups have continued to develop and further enhances our clients experience whilst living with cancer. In the year ahead we will be setting up focus groups, as well as using our client evaluations, to ensure the views of our clients are considered for any new areas of support.

We have continued to collaborate with other organisations to further support our clients. Organisations such as Nicola Jane, Macmillan Benefits Advisors, Look Good Feel Better and Royal Horticultural Society, have offered services in our Centres to our client base. We will continue to look for these opportunities as we move into next year.

We are blessed to have 200 volunteers now supporting Helen Rollason Cancer Charity, and only the FTE equivalent of 17 members of staff. Without our volunteers we cannot continue to operate as we do, and we are forever grateful for the time, support and enthusiasm they give us.

This year we have focused heavily on cutting our costs to ensure as much money as possible goes back into supporting our clients. We have completed this via a formal review of all departments, as well as reviewing all our suppliers and streamlining our processes. Training has also been given as required on all areas of compliance.

As we move into our next year, Helen Rollason Cancer Charity must continue to look for opportunities to minimise costs, but also to focus on diversifying income streams. It is also important that we continue to adapt to the changing needs of our client base but also reach out to others who may not be aware of our services.

I am confident with the expertise and drive we have within the organisation, the support of our board and collaborative partners, we will be able to continue to offer quality of care for those living with cancer.

Strategic Report

Objectives and activities

The Charity is established for the benefit of the public to assist in the treatment and care of persons suffering from cancer by supporting people living with cancer through dedicated centres and virtual services, offering support, counselling and a range of complimentary treatments and therapies.

The vision of the charity is to enable a better quality of life to anyone living with and affected by cancer. It aims to offer services that will support and care for individuals touched by cancer and improve their quality of life.

Providing support for cancer patients' emotional wellbeing alongside their medical treatment, continues to be at the core of the charity's mission.

The charity is the legacy of BBC broadcaster Helen Rollason, whose wish was: "Good quality of life while coping with cancer. It is the most important gift a sick person can receive. It should be available to everyone"

At the year end the charity had the following support centres: Mid Essex situated in Hatfield Peverel, near Chelmsford and West Essex in Harlow.

HRCC offers reflexology, massage, aromatherapy massage and Bach flower remedies for clients as well as counselling for clients and their immediate loved one. The support centres also give access to support groups to meet others.

The Mid Essex Centre also offer manual lymphatic drainage for those diagnosed with lymphoedema. This is a massage technique that encourages the trapped lymphatic fluid along alternative pathways in the body thus reducing the swelling of the affected limb. This is funded by the Mid & South Essex Trust via St Luke's

Hospice.

Clients receiving this treatment must be registered with a GP within the boundaries of the NHS Trust and there must be a referral from a medical professional. The contract with the NHS for a manual lymph drainage service provides a small percentage of the charity's income.

The charity is funded almost entirely by donations from the public and our clients, the proceeds from our retail outlets and through fundraising events.

Events are organised by the charity's own fundraising team along with a large group of volunteers, fundraising support groups and other supporters of the charity.

One in two people will be diagnosed with cancer during their lifetime and the services that Helen Rollason Cancer Charity's offer are needed more than ever.

The trustees regularly review its aims, objectives and activities and the benefits they have brought to the people the charity aims to help. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have.

The charity's main activities are described above. All the charity's activities are to promote the care and support of individuals affected by cancer and are undertaken for the purposes of public benefit.

Volunteers

The charity is extremely grateful for the considerable efforts of its volunteers who are involved in the provision of the charity shop operations, fundraising, support centres and main office. Currently we have around 200 regular volunteers supporting us, as well as many others who volunteer for our events.

Achievements and performance

The feedback below from clients emphasises the difference the charity makes to people living with cancer:

"They help to achieve a sense of calmness regardless of what the future may look like, it helps to find calm amongst the storm, thank you kindly for everything"

"As soon as you enter the centre there is a sense of calm. The receptionists are kind, and the therapists have been incredible with their empathetic response to anything and everything have thrown at them"

"One of those places that when you have a scary cancer diagnosis, softens the blow and helps you continue a normal life, knowing you have someone to turn to"

"I will forever be grateful for the time and care you have provided me and continue to do so"

In addition to the above, the charity has continued to achieve the following during the year:

- Client feedback continues to show very high satisfaction levels with 97% of clients surveyed stating that HRCC services have improved their quality of life.
- Finalised the review of all departments, suppliers, compliance and structure of the organisation.
- Reduced the financial deficit whilst still supporting nearly 1,400 clients.
- Increased brand awareness within targeted areas in Essex.

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

Financial review

The charity recorded a deficit of £12k for the year which was a significant improvement from the initial budget set by the Trustees which indicated a deficit of £50k at the beginning of the year. The reduced deficit is a credit to the management team in exercising strong leadership in cost savings.

Donations increased by 10% compared with the previous year and income from the retail operation also increased by 7.5%. The charity has opened an additional retail outlet since the year end and anticipates further growth in this income stream in the forthcoming year.

Charitable expenditure remained on budget for the year at a total of £418k

Reserves at the end of the year remain over £1.3m of which over 25% is in cash. Although our reserves are high, the Trustees and Management of the charity are focussed on growing our income to ensure we can continue to provide our vital services to our clients.

Plans for the future

The charity's 5-year strategy is to continue to provide support to those living with cancer, increasing our client reach. We are currently reviewing our long-term strategy, aims and mission.

Our strategy for 2025 is as follows:

- Renewed focus on our client journey to ensure we are providing our services to the right people at the right time and therefore having a greater impact on quality of life.
- Building on our brand by maximising relationships and developing all our income and profitability both big and small, with a focus on effort v achievement.
- Focusing on retail as to what works best and getting it done to maintain growth and profit.
- Consolidation and continuous review of all procedures within the organisation to enhance our development.

Annual Report

Investment powers and policy

The charity's liquid funds are invested in short term deposits in order to maximise the investment income while retaining cash for working capital requirements. Amounts are held in deposit accounts and where not required as working capital imminently on fixed term treasury deposits.

It is the charity's policy to acquire only fixed assets which will produce income for the charity in the future such as medical equipment, leasehold trading premises and vehicles for use in the trading activities.

Fundraising

The charity seeks to raise funds to support its services by obtaining donations from clients using its services and from other individuals and businesses. It also generates income from fundraising events organised by the charity, sponsorship money from individuals participating in sporting events such as the London Marathon and other challenges.

Such income is raised by the charity's in house fundraising team of staff and volunteers and is monitored by the Board. The charity does not use any professional fundraisers or commercial agencies to raise funds on its behalf.

To protect vulnerable people and other members of the public from unreasonable intrusion on a person's privacy, unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and placing undue pressure on a person to give money or other property the charity complies with GDPR regulations.

The charity also ensures that all staff and volunteers employed by the charity who undertake fundraising roles follow the fundraising Code of Practice. Third party fundraisers are supported by a member of the fundraising team to ensure their fundraising does not breach regulations.

We review our privacy policy yearly and GDPR training has been undertaken along with other training such as cyber security to ensure compliance to key members of the team.

Reserves policy and going concern

It is the trustee's policy that a minimum of 6 months forecast expenditure should be held on unrestricted Reserves, of which at least 50% should be held in cash. The trustee's aim is to have total charitable spend at 67% of total income in the coming financial year.

The Charity is very fortunate to have so many volunteers supporting Helen Rollason Cancer Charity. This does save the Charity funds but does have a direct impact on the charitable % spend.

The trustees have reviewed the circumstances of the charity. The charity is carefully monitoring its level of reserves. They are currently of the view that the charity is a going concern.

Key management personnel

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end date were:

Trustees	John Triston (Chair)	
	Elaine Oddie (Treasurer)	
	Chantal Constable	
	Rachel Leech	
	Tracey Hazell (resigned November 2024)	
	David Johnson	
	Ben Schneider	
	Tom Carr	
	Friederike Englund	
Management team	Hazel Keane	Chief Executive Officer
	Evelyn Fitz-Patrick	Management Accountant
	Justine Wilsher	Head of Shared Services
	Alison Matthews	Head of Retail
	Zoe Jay	Head of Fundraising/Marketing
	Lisa Curtis	Head of Support Services

Trustees' responsibilities in relation to financial statements

The charity trustees (who are also the directors of Helen Rollason Heal Cancer Charity for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to independent examiners

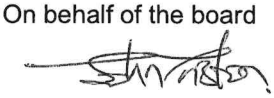
So far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the board



John Triston, (Chair) Trustee

8 September 2025

Helen Rollason Heal Cancer Charity

Independent Examiner's Report to the Trustees of The Helen Rollason Heal Cancer Charity

Year Ended 31 January 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2025 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity 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 company'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

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 that in any material respect:

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.

Signed: 

Shirley Smith & Co – Independent Examiner

Chartered Accountants

11 Chandlers Way
South Woodham Ferrers
CM3 5TB

8 September 2025

Helen Rollason Heal Cancer Trust

Statement of Financial Activities

Year ended 31 January 2025

	Note	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total
		£	£	£	£
Income:					
Donations & legacies	2	223,650	-	223,650	235,385
Charitable activities	3	78,513	-	78,513	65,077
Other trading activities	4	563,472	-	563,472	492,048
Investments	5	10,388	-	10,388	3,649
Other	5	1,625	-	1,625	1,525
Total income		**877,648**	**-**	**877,648**	**797,734**
Expenditure:					
Raising funds	6	445,798	-	445,798	493,458
Charitable activities	7	443,446	-	443,446	392,548
Total expenditure		**889,244**	**-**	**889,244**	**886,006**
Net income/expenditure for the year		**(11,596)**	**-**	**(11,596)**	**(88,272)**
Transfers between funds		2,377	(2,377)	-	-
Net deficit after transfers		**(9,219)**	**(2,377)**	**(11,596)**	**(88,272)**
Reconciliation of funds: -					
Total funds brought forward		1,364,436	2,377	1,366,613	1,455,085
Total funds carried forward		**1,355,217**	**-**	**1,355,217**	**1,366,813**

The brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statements of Total Recognised Gains and Losses in not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 13 to 20 form and integral part of these accounts

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		952,819		964,484
Current assets					
Stock	14	1,230		1,628	
Debtors	15	90,179		71,885	
Cash at bank and in hand		331,915		370.513	
Total current assets		423,324		444,026	
Creditors: amounts falling due within one year	16	(20,926)		(41,697)	
Net current assets			402,398		402,329
Total net assets			1,355,217		1,366,813
The total net assets are funded by the funds of the charity as follows:-					
Restricted funds					
Restricted revenue funds	18		-		2,377
Unrestricted funds					
Unrestricted revenue funds	18		1,355,214		1,364,436
Total charity funds			1,355,214		1,366,813

The brought forward and carried forward funds are agreed in accordance with the terms of the SORP.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of Companies Act 2006.

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

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

The charity is subject to independent examination under the Charity Legislation, and the report of the independent examiner is on page 9.

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2025

The financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006, applicable to companies' subject to the small companies' regime.



John Triston,
Director and Trustee

Approved by the board of trustees on 8 September 2025

The notes attached on pages 13 to 20 form an integral part of these accounts.

1 Summary of significant accounting policies

(a) General information and basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016.

Helen Rollason Heal Cancer Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

(b) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

(c) Expenditure recognition

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end.

The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

(d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipts of economic benefits from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised. Details can be found in the Trustees' Report.

(e) Allocation of support costs

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. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of time spent by relevant staff.

(f) Interest receivable

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.

(g) Operating leases

The charity classifies the short-term lease of properties and equipment as operating leases, the title of which remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

(h) Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rated in order to write off the assets to their anticipated residual value over estimated useful lives.

Fixtures & fittings	15%, 20%, 25% & 33.33% per annum
Medical equipment	14.29% per annum (Fully depreciated)
Motor vehicles	25% per annum (Fully depreciated)

Leasehold land and buildings are amortised in equal instalments over the lease period.

Freehold land and buildings were valued in January 2020 at £920,000. The directors are of the opinion that the current carrying value is not materially different to their market value as at 31 January 2025.

(i) Intangible fixed assets

Amortisation is provided to write off the cost of the intangible assets over their expected useful life at a rate of 10% per annum. This asset (Database) has been fully depreciated.

(j) Stock of goods purchased and donated for resale

Stock of goods purchased for resale is included at the lower of cost or net realisable value. The value of goods donated held in the charity shops for resale at the year end is not recognised in the balance sheet as it is not practical or the charity to establish fair value on receipt of the goods. The amount is recognised when sold.

(k) Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of discounts.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

(n) Pensions

The charity makes contributions to a defined contribution scheme. Contributions are charged to the statement of financial activities as they become due in accordance with the rules of the scheme.

(o) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(p) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds comprise income which the contributor has specified are to be solely used for particular areas of the charity's work or for a specific project being undertaken by the charity.

2 Donations and legacies

	2025	2024
	£	£
Donations	196,664	202,308
Trust applications	13,500	2,500
Government and council grants	5,486	3,150
Legacies	8,000	27,427
	223,650	235,385

3 Charitable activities

	2025	2024
	£	£
Care centres	78,513	65,077

4 Income from other trading activities

	2025 £	2024 £
Retail sales	362,902	298,490
Fundraising and events	200,570	193,558
	563,472	492,048

5 Income from investments

All of the charity's investment income arises from interest bearing deposit accounts and room hire from Mid and West Essex centres.

6 Cost of raising funds

	£	£
Charity shop costs	230,445	201,934
Fundraising costs	135,537	219,282
Office running costs	79,816	72,242
	445,798	493,458

The cost of raising funds includes £nil (2024: £nil) of restricted expenditure.

7 Cost of charitable activities

	£	£
Care centre costs	416,608	366,315
Fundraising costs	26,426	25,857
Office running costs	412	376
	443,446	392,548

The cost of running the care centres includes £nil (2024: £nil) of restricted expenditure.

8 Staff costs

	£	£
Gross salaries	493,577	491,334
Social security	26,487	27,090
Pension contributions	7,065	7,490
	527,129	525,914

There are no staff receiving emoluments of more than £60,000 (2024: None).

9 Staff numbers

	2025	2024
Total paid staff	48	40
Full-time	1	2
4 days per week	2	2
3 days per week	12	9
2 days per week	13	8
1 day per week	14	15
½ a day per week	6	4
Full time equivalent	17	15

At the year-end date 21 of the above employees participated in the defined contribution pension scheme. (2024: 18).

10. Trustees' remuneration and the cost of key management personnel

The trustees received no remuneration or expenses during both the current or preceding year.

The key management personnel of the charity comprise the trustees and the management team. The total employee benefits of the key management personnel of the charity were £143,894 (2024: £149,529)

11. Net incoming resources

Net incoming resources are stated after charging:	2025 £	2024 £
Depreciation of fixed assets	13,735	18,134
Independent examiners remuneration	4,800	5,160
Rental payments under operating leases	93,046	87,848

12. Taxation

As a charity, Helen Rollason Heal Cancer Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Total £
Cost			
At 1 February 2024	1,006,897	113,809	1,120,706
Additions	-	2,070	2,070
At 31 January 2025	**1.006,897**	**115,879**	**1,122,776**
Depreciation			
At 1 February 2024	51,210	105,012	156,222
Charge for the year	7,452	6,283	13,735
At 31 January 2025	**58,662**	**111,295**	**169,957**
Net Book value			
At 31 January 2025	**948,235**	**4,584**	**952,819**
At 31 January 2024	955,687	8,797	964,484

Land & buildings is represented by:

	NBV £
Freehold property	947,612
Leasehold property	623
Total	**948,235**

The freehold property was revalued at £920,000 on 8 January 2020 by a member of the National Association of Estate Agents from Robert Dewar Associates, Commercial & Industrial Property Agents, Surveyors and Valuers.

The trustees do not consider the value at 31 January 2025 to be materially different to the current carrying value.

14 Stock

	2025 £	2024 £
Goods purchased for resale	1,230	1,628

15 Debtors

	2025	2024
	£	£
Gift Aid receivable	31,852	6,452
Income receivable	28,195	16,660
Prepayments	30,132	48,773
	90,179	71,885

16 Creditors: amounts falling due within one year

	£	£
Trade creditors	6,783	18,974
Other creditors	6,595	25,364
Taxation and social security	7,548	(2,641)
	20,926	41,697

Financial instruments

	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	28,195	16,660
Carrying amount of financial liabilities		
Measured at amortised cost	13,378	44,338

17 Analysis of movements in funds

	01/02/24	Incoming resources	Resources expended	Transfers	31/01/25
Designated funds					
	£	£	£	£	£
Unrestricted funds					
General Fund	1,364,436	877,648	(889,244)	2,377	1,355,217
Restricted funds					
Retail fund	2,377	-	-	(2,377)	-
	1,366,813	**877,648**	**(889,244)**	**-**	**1,355,217**

Purposes of restricted funds

The retail reserve was income raised by shop volunteers used in the maintenance and improvement of premises

18 Analysis of net assets between funds

2025	General fund	Restricted funds	Total
	£	£	£
Tangible fixed assets	952,819	-	952,819
Current assets	423,324	-	423,324
Current liabilities	(20,926)	-	(20,926)
Net assets at 31 January 2025	**1,355,217**	**-**	**1,355,217**
2024			
Tangible fixed assets	964,484	-	964,484
Current assets	441,649	2,377	444,026
Current liabilities	(41,697)	-	(41,697)
Net assets at 31 January 2024	**1,364,436**	**2,377**	**1,366,813**

19 Lease commitments

	2025 £	2024 £
Falling due:		
Within one year	72,389	40,174
Between 1-5 years	238,896	4,790
After 5 years	300,311	-
	611,596	45,504

20 Related party transactions

Donations without conditions totalling £720 (2024: £4,966) were made by trustees during the year. There were no other related party transactions during the year.

21 Ultimate controlling party

There is no ultimate controlling party.

HELEN ROLLASON HEAL CANCER CHARITY LIMITED

England & Wales - Charity number 1052861

Accounts

HELEN ROLLASON HEAL CANCER CHARITY

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

Company No. 3144906

Registered Charity No. 1052861

Helen Rollason Heal Cancer Charity
Trustees Report and Financial Statements
For the Year Ended 31 January 2024

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Helen Rollason Heal Cancer Charity

Report of the Trustees

For the Year Ended 31 January 2024

The trustees are pleased to present their Strategic Report and the Annual Report together with the financial statements of the charity for the year ending 31 January 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (issued in October 2019).

STRATEGIC REPORT

Objectives and activities

The Charity is established for the benefit of the public to assist in the treatment and care of persons suffering from cancer by supporting people living with cancer through dedicated centres and virtual services, offering support, counselling and a range of complementary treatments and therapies.

The vision of the charity is to enable a better quality of life to everyone living with and affected by cancer. It aims to offer services that will support and care for individuals touched by cancer and improve their quality of life.

Providing support for cancer patients' emotional well-being alongside their medical treatment continues to be at the core of the charity's mission.

The charity is the legacy of BBC broadcaster Helen Rollason, whose wish was:
"Good quality of life while coping with cancer is the most important gift a sick person can receive. It should be available to everyone."

At the year end date, the charity had the following cancer support centres: Mid Essex situated in Hatfield Peverel, near Chelmsford, West Essex in Harlow

Both centres offer reflexology, massage, aromatherapy massage and Bach flower remedies for clients and counselling for clients, their family friends and carers. The support centres also give access to support groups to meet others.

The Mid Essex Centre also offers manual lymphatic drainage for those diagnosed with lymphoedema. This is a massage technique that encourages the trapped lymphatic fluid along alternative pathways in the body thus reducing the swelling of the affected limb. This is funded by the NHS via St Luke's Hospice. Clients receiving this treatment must be registered with a GP within the boundaries of the NHS Trust and there must be a referral from a medical professional.

The charity is funded almost entirely by donations from the public, the proceeds from its retail outlets and through fundraising events.

Events are organised by the charity's own fundraising team, fundraising support groups and other supporters of the charity.

The contract with the NHS for manual lymph drainage service provides a small percentage of the charity's income.

One in two people will be diagnosed with cancer during their lifetime and the services that Helen Rollason Cancer Charity's offer are needed more than ever.

The trustees regularly reviews its aims, objectives and activities and the benefits they have brought to the people the charity aims to help. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they are set.

The charity's main activities are described above. All the charity's activities are to promote the care and support of individuals touched by cancer and are undertaken for the purposes of public benefit.

Our volunteers

The charity is extremely grateful for the considerable efforts of its volunteers who are involved in the provision of the charity shop operations, fundraising, support centres and main office. Currently we have around 194 regular volunteers supporting us, as well as many others who volunteer for our events.

Achievements and performance

The feedback from clients emphasises the difference the Charity makes to people living with cancer:

"The environment at the HR Harlow Centre is so welcoming and relaxing, and the staff are wonderful, with tea and biscuits, soft music and the lovely surroundings, it is like walking into a spa."

"The reflex staff are very professional and understand my needs. I sometimes walk in feeling very emotional and stressed but always come out feeling relaxed."

"Being a man diagnosed with cancer I didn't think I needed any support. However, once I had my first reflexology treatment, I understood that I was not coping as well as I thought I was. I now attend regularly; I love catching up with a volunteer, having a cuppa and a great treatment. I cannot recommend Helen Rollason Cancer Charity enough!"

In addition to the above, the charity has achieved the following during the year:

- Client feedback continues to show very high satisfaction levels (94% and above).
- Growth of partnership with Spire Healthcare means being able to support clients in Southend as well as Brentwood.
- Beginning of review of all compliance across the Charity to ensure we are fit for purpose.

Financial review

The Charity recorded a deficit of £88.3k for the year, which was higher than the previous year's deficit, although the Trustees set an initial budget with a deficit of £50k at the beginning of the year. The Fundraising events during the year raised £52.8k less than the previous year, which was disappointing for the staff and volunteers who worked so hard to make them successful.

Donations increased by 19% compared with the previous year, and income from the retail operation also increased by 7.7%. The Charity has opened an additional retail outlet since the year end and anticipates further growth in this income stream in the forthcoming year. Charitable expenditure remained on budget for the year, at a total of £392k.

The Reserves at the end of the year remain over £1.3m, of which over 25% is in cash. Although our reserves are high, the Trustees and Management of the charity are focused on growing our income to ensure we can continue to provide our vital services to our clients.

Plans for the future
The Charity's 5 year strategy is to continue to provide support to those living with cancer, increasing our client reach.

To enable us to reach this goal we have set a Year 1 Strategy: To provide quality support services in our community to those affected by cancer with the following key objectives.

- Review of all compliance across the charity to ensure that we are fit for purpose and can adhere as we move into the future.
- Improve the morale and engagement across the charity to retain and attract more talent.
- Continue to improve the quality of life for our clients by providing a robust range of support services within our current network of centres.
- Maximising our opportunities and potential for income within our current events and any new prospects.
- Improving our brand awareness across Essex.
- Increasing our bottom-line profit across retail.

ANNUAL REPORT

Investment powers and policy
The charity's liquid funds are invested in short term deposits in order to maximise the investment income while retaining cash for working capital requirements. Amounts are held in deposit accounts and where not required as working capital imminently on fixed term treasury deposits.

It is the charity's policy to acquire only fixed assets which will produce income for the charity in the future such as medical equipment, leasehold trading premises and vehicles for use in the trading activities.

Fundraising
The charity seeks to raise funds to support its services by obtaining donations from clients using its services and from other individuals and businesses. It also generates income from fundraising events organised by the charity, sponsorship money from individuals participating in sporting events such as the London Marathon and collection tins in local businesses. Such income is raised by the charity's in house fundraising team of staff and volunteers, and is monitored by the Board. The charity does not use any professional fundraisers or commercial agencies to raise funds on its behalf.

To protect vulnerable people and other members of the public from unreasonable intrusion on a person's privacy, unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and placing undue pressure on a person to give money or other property the charity complies with GDPR regulations. The charity also ensures that all staff and volunteers employed by the charity who undertake fundraising roles follow the fundraising Code of Practice. Third party fundraisers are supported by a member of the fundraising Team to ensure their fundraising does not breach regulations. We have recently updated our Privacy Policy and rolled this out. The aim is for online training to now be undertaken by all staff to ensure compliance with GDPR.

Reserves policy and going concern

It is the trustees policy that a minimum of 6 months forecast expenditure should be held on unrestricted Reserves, of which at least 50% should be held in cash.

The trustees aim is to have total charitable spend at 67% of total income in the coming financial year. The Charity is very fortunate to have so many volunteers supporting and working in the Centres. This does save the Charity funds but does have a direct impact on the charitable % spend.

The trustees have reviewed the circumstances of the charity. The charity is carefully monitoring its level of reserves. They are currently of the view that the charity is a going concern.

Reference and administrative details

Charity registration number	1052861
Company registration number	3144906
Registered and operational office	Yvonne Stewart House The Street Hatfield Peverel Chelmsford Essex CM3 2EH
Independent examiners	Denmark Forrester Ltd Office 12 The Bentalls Centre Maldon CM9 4GD
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

Key management personnel

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end date were:

Trustees	John Triston (Chair)	
	Elaine Oddie (Treasurer)	
	Chantal Constable	
	Rachel Leech	
	Tracey Hazell	
	David Johnson	
	Ben Schneider	
	Tom Carr	
	Friederike Englund	
Management team	Hazel Keane	Chief Operating Officer
	Heidi Battson	Operations Manager
	Alison Matthews	Head of Retail
	Zoe Jay	Head of Fundraising and Marketing

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated 11 January 1996 and registered as a charity 9 February 1996. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

Appointment of trustees

The directors of the company (the charity) are also charity trustees for the purposes of charity law and under the company's Memorandum and Articles are known as Trustees.

Under the provisions of the Articles:

(i) the number of trustees shall not be less than three but (unless determined by ordinary resolution) is not subject to any maximum.

(ii) at every annual general meeting one third of the trustees who are subject to retirement by rotation (or the number nearest to one third) shall retire and those to retire are those who have served longest in office since their last appointment or reappointment.

Persons are invited to become trustees by the existing trustee board. The trustee board has reviewed the skills and experience of the existing trustees and the needs of the charity. As a result the trustees are actively engaged in the recruitment of additional trustees to strengthen the trustee board.

Under the articles the members of the company comprise the subscribers to the memorandum and such other persons or organisations as are admitted to membership in accordance with rules made by the trustees. Rules were made by the trustees on 11 July 2005 and provide that the trustees may admit to membership any person over the age of eighteen who is not a paid worker of the charity or any of its subsidiary companies and who in the opinion of the trustees has made a significant contribution or commitment to the work of the charity. The charity currently has twenty four members.

Indemnity insurance for the Trustees has been provided by the charity.

Trustee induction and training

Upon appointment trustees shall be provided with a welcome pack and encouraged to visit the various centres operated and/or supported by the charity. The purpose of the pack is to give new trustees an induction to the work of the charity and their responsibilities and to provide signposts to further information and resources.

Organisation

John Triston is the Chair of the charity overseeing the board of Trustees.

The Chief Operating Officer oversees a team of three other key managers appointed by the trustees who are responsible for the day-to-day operations of the charity. This team is led by the Chief Operating Officer. The other managers have delegated authority for their areas of operation.

The trustees meet with the COO monthly to monitor the running and performance of the charity.

Regular meetings are also held between the COO and the key managers to discuss the strategic direction and current issues.

Related parties and co-operation with other organisations
The charity works closely with several medical and health organisations including the Mid Essex Hospital Services NHS Trust, Princess Alexandra Hospital Trust, St Luke's Hospice and Spire Healthcare. The Charity also has working relationships with Look Good Feel Better, RHS, Nicola Jane, Wig Bank and other community organisations.

Pay policy for senior staff
The board of trustees and the senior management team comprise the key management personnel of the charity.

The directors of the company (the charity) are also charity trustees who give their time freely receiving no remuneration for their time and contribution. The pay of the senior staff is reviewed annually and compared to other organisations of similar size and nature.

Risk management
The trustees have adopted a statement of risk policy which (inter alia):
- trustees must ensure that the major risks to which the charity is exposed are reviewed and systems are established to mitigate those risks;
- it is recognised that risks can arise both from the charity's activities and a failure to act on or exploit opportunities;
- staff and volunteers are expected to consider the risks of any activity and act in accordance with any recommendations for risk management;
- proposed new activities, significant increases in existing activities and significant changes in the way those activities are pursued are first required to be the subject of a proper proposal to the trustees and risk assessed.

The trustees have instituted a review of the major risks to which the charity is exposed with a view to establishing a risk register and a procedure to mitigate the risks the charity faces. This document is reviewed every three months by the management team and any recommendations are then advised to the trustees.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the several premises where the charity conducts its operations.

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of Helen Rollason Heal Cancer Charity for the purposes of company law) are responsible for preparing the a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the

incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Helen Rollason Heal Cancer Charity

Report of the Trustees

For the Year Ended 31 January 2024

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

Statement as to disclosure of information to independent examiners

So far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Trustee Board on and signed on its behalf

.....

John Triston (Chair)
Trustee

Date: 10 September 2024

Helen Rollason Heal Cancer Charity

Independent Examiner's Report to the Trustees on the Accounts

For the Year Ended 31 January 2024

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 January 2024 which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2001 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts did 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 accounts 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.



Robert Easby

Independent Examiner
For and on behalf of Denmark Forrester Ltd
Chartered Accountants
Statutory Auditor

Date: 10 September 2024

Office 12
The Bentalls Centre
Maldon
Essex
CM9 4GD

Helen Rollason Heal Cancer Charity

Statement of Financial Activities

(Including Income and Expenditure Account)

For the Year Ended 31 January 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	**3**	235,385	-	235,385	212,841
Charitable activities	**4**	65,077	-	65,077	47,343
Other trading activities	**5**	492,048	-	492,048	523,417
Investments	**6**	3,649	-	3,649	456
Other		1,575	-	1,575	225
Total incoming resources		**797,734**	**-**	**797,734**	**784,282**
Expenditure					
Raising funds	**7**	493,458	-	493,458	472,471
Charitable expenditure	**8**	392,548	-	392,548	384,606
Total resources expended		**886,006**	**-**	**886,006**	**857,077**
Net income/(expenditure)		(88,272)	-	(88,272)	(72,795)
Transfer between funds		4,750	(4,750)	-	-
Net movement in funds		(83,522)	(4,750)	(88,272)	(72,795)
Reconciliation of funds					
Total funds brought forward		1,447,958	7,127	1,455,085	1,527,880
Total funds carried forward		**1,364,436**	**2,377**	**1,366,813**	**1,455,085**

All incoming resources and resources expended derive from continuing activities.

Helen Rollason Heal Cancer Charity
Statement of Financial Activities (continued)
(Including Income and Expenditure Account)
For the Year Ended 31 January 2024

2023 unrestricted and restricted funds

	Note	2023 Unrestricted £	2023 Restricted £	2023 Total funds £
Income				
Donations and legacies	**3**	202,067	10,774	212,841
Charitable activities	**4**	47,343	-	47,343
Other trading activities	**5**	520,711	2,706	523,417
Investments	**6**	456		456
Other		225	-	225
Total incoming resources		**770,802**	**13,480**	**784,282**
Expenditure				
Raising funds	**7**	466,763	5,708	472,471
Charitable expenditure	**8**	375,786	8,820	384,606
Total resources expended		**842,549**	**14,528**	**857,077**
Net income/(expenditure)		(71,747)	(1,048)	(72,795)
Transfer between funds		-	-	-
Net movement in funds		(71,747)	(1,048)	(72,795)
Reconciliation of funds				
Total funds brought forward		1,519,705	8,175	1,527,880
Total funds carried forward		**1,447,958**	**7,127**	**1,455,085**

Statement of Total Recognised Gains and Losses

	Total funds 2024 £	Total funds 2023 £
Surplus/(deficit) for the financial year	(88,272)	(72,795)
Unrealised losses of revaluation of freehold property	-	-
Total gains and losses recognised since last annual report	(88,272)	(72,795)

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2024

	Notes		2024 £		2023 £
Fixed assets					
Intangible assets	**14**		-		-
Tangible assets	**15**		964,484		982,618
			964,484		982,618
Current assets					
Stock	**16**	1,628		2,817	
Debtors	**17**	71,885		77,920	
Cash at bank and in hand		370,513		455,069	
		444,026		535,806	
Creditors: amounts falling due within one year	**18**	41,697		63,339	
Net current assets			402,329		472,467
Net assets			**1,366,813**		**1,455,085**
Funds	**19**				
Restricted funds			2,377		7,127
General fund			1,364,436		1,447,958
			1,366,813		**1,455,085**

The notes form part of these accounts.

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

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

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

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

Approved by the Board of Trustees , and signed on its behalf

.....

John Triston (Chair) **Date** 10 September 2024

Helen Rollason Heal Cancer Charity

Statement of Cash Flows

For the Year Ended 31 January 2024

	2024 £	2023 £
Cash used in operating activities		
Net movement in funds	(88,272)	(72,795)
Depreciation charge	18,134	14,552
Interest received	(3,649)	(456)
Decrease/(increase) in debtors	6,035	75,554
(Increase)/Decrease in stock	1,189	(1,595)
Increase/(Decrease) in creditors	(21,642)	35,104
Net cash provided by operating activities	(88,205)	50,364
Cash flows from investing activities		
Interest income	3,649	456
Purchase of tangible fixed assets	-	(38,576)
Cash used in investing activities	3,649	(38,120)
Increase in cash and cash equivalents in the year	(84,556)	12,244
Cash and cash equivalents at the beginning of the year	455,069	442,825
Cash and cash equivalents at the end of the year	**370,513**	**455,069**

1. **Accounting policies, judgements and key sources of estimation uncertainty**

Company information

Helen Rollason Heal Cancer Charity is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Yvonne Stewart House, The Street, Hatfield Peverel, Chelmsford, Essex, CM3 2EH. The company number is 3144906.

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issue in October 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Helen Rollason Heal Cancer Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Preparation of the accounts on a going concern basis
The charity reported a deficit for the year but the charity has reserves that can sustain the running costs for a period of in excess of 12 months and on that basis the charity is a going concern.

c) Income
Voluntary income including donations, gifts, legacies and grants of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:
- the donor specifies that the grant or donation must be used only in future accounting periods: or
- the donor has imposed conditions which must be met before the charity has absolute entitlement.

Income from commercial trading activities is recognised as earned.

Investment income is recognised on a receivable basis.

Income from fundraising events run by the charity, or by agents on its behalf, is recognised in the accounts as earned.

Income from charitable activities is recognised as earned.

d) Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipts of economic benefits from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised. Details can be found in the Trustees' Report.

e) Interest receivable
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.

f) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds comprise of income which the contributor has specified are to be solely used for particular areas of the charity's work or for a specific project being undertaken by the charity.

g) Expenditure and irrecoverable VAT
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 of commercial trading of the charity's retail shops and their associated support costs. It also includes the costs of the fundraising events and their support and promotion costs.
- Expenditure on charitable activities includes the costs of running the charity's cancer support centres, and the funding it provides to support clinical trials.
- Other expenditure represents those items not falling into any other heading.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs
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. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of an estimation of time spent by relevant staff.

i) Operating leases
The charity classifies the short term lease of properties and equipment as operating leases; the title to which remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets
Individual assets costing £500 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:
Medical equipment - 14.29% per annum
Fixtures and fittings - 15%, 20%, 25% and 33.33% per annum
Motor vehicles - 25% per annum
Leasehold land and buildings - equal annual instalments over the lease period
Freehold land and buildings - an open market valuation of the freehold property was conducted during 2020, and it is shown at the value in the accounts.

k) Intangible fixed assets
Amortisation is provided to write off the cost of all intangible assets over their expected useful life. It is calculated on the original cost of the assets at the following rate:
Database - 10% per annum

l) Stock of goods purchased and stocks donated for resale
Stock of goods purchased for resale is included at the lower of cost or net realisable value. The value of donated goods held in the charity shops for resale at the year end date is not recognised in the balance sheet as it is not practical for the charity to establish the fair value on receipt of the goods. The amount is recognised when sold.

m) Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts.

n) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

p) Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured and amortised cost using the effective interest method.

q) Pensions
The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

Judgements and key sources of estimation uncertainty

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Useful economic lives of tangible fixed assets
The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 15 for the carrying amount of the tangible fixed assets and note 1j for the useful economic lives for each class of asset.

Useful economic lives of intangible fixed assets
The annual amortisation charge for intangible fixed assets is sensitive to changes in the estimated economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. See note 14 for the carrying amount of the intangible assets and note 1k for the useful economic life of the asset.

2. Legal status of the charity

The company is limited by guarantee. The number of members at the end of the year was 24 (2023: 22). The liability of each member or persons ceasing to be members within one year of the company's winding up, towards payment of the company debts and liabilities, contracted before cessation of membership, and winding up expenses is limited to ten pounds.

3. Donations and legacies

	2024	2023
Unrestricted	£	£
Donations	202,308	170,050
Trust applications	2,500	8,100
Government and council grants	3,150	-
Legacies	27,427	23,917
	235,385	202,067
Restricted		
Donations	-	5,774
Trust applications	-	5,000
	-	10,774

4. Charitable activities

	2024	2023
Unrestricted	£	£
Care centres	65,077	47,343
	65,077	47,343

5. Income from other trading activities

	2024	2023
	£	£
Retail sales	298,490	277,077
Fundraising and events	193,558	246,340
	492,048	523,417
Restricted trading activity income	-	2,706

6. Investment income

All of the charity's investment income arises from interest bearing deposit accounts.

7. Cost of raising funds

	2024	2023
	£	£
Charity shop costs	201,934	195,483
Fundraising costs	219,282	185,315
Office running costs	72,242	91,673
	493,458	472,471

The cost of raising funds includes £nil (2023: £5,708) of restricted expenditure.

8. Cost of charitable activities

	Care centres	
	2024	2023
	£	£
Care centre costs	366,315	355,994
Support salaries	25,857	28,071
Insurance	376	541
	392,548	384,606

The cost of running the care centres includes £nil (2023: £nil) of restricted expenditure.

9. Staff costs

Total staff costs during the year:	2024	2023
	£	£
Gross salaries	491,334	479,497
Social security	27,090	26,694
Pension contributions	7,490	7,380
	525,914	513,571

There are no staff receiving emoluments of more than £60,000 (2023: None)

10. Staff numbers

	2024	2023
Total paid staff	40	37
Working full time	2	3
4 days per week	2	3
3 days per week	9	9
2 days per week	8	9
1 day per week	15	9
1/2 days per week	4	4
Full time equivalent	15	17

At the year end date 18 (2023 - 22) of the above employees participated in the defined contribution pension scheme.

11. Trustees remuneration and the cost of key management personnel

The trustees received no remuneration nor expenses during both the current and preceding year.

The key management personnel of the charity comprise the trustees and the management team. The total employee benefits of the key management personnel of the charity were £149,529 (2023: £188,552).

12. Net incoming resources

Net incoming resources for the year are stated after charging:	2024 £	2023 £
Depreciation of fixed assets	18,134	14,552
Independent examiners remuneration	2,190	2,190
Rental payments under operating leases	87,848	85,110

13. Taxation

As a charity, Helen Rollason Heal Cancer Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects No tax charges have arisen in the charity.

14. Intangible fixed assets

	Database	Total
Cost		
At 1 February 2023	14,956	14,956
Additions	-	-
Disposals	-	-
At 31 January 2024	14,956	14,956
Amortisation		
At 1 February 2023	14,956	14,956
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 January 2024	14,956	14,956
Net book value		
At 31 January 2024	-	-
At 31 January 2023	-	-

15. Tangible fixed assets

	Medical equipment	Land and buildings	Fixtures and fittings	Motor vehicles	Total
Cost or valuation					
At 1 February 2023	73,487	1,006,897	113,809	17,610	1,211,803
Additions	-	-	-	-	-
Disposals	(73,487)	-	-	-	(73,487)
At 31 January 2024	-	1,006,897	113,809	17,610	1,138,316
Depreciation					
At 1 February 2023	73,487	43,756	94,332	17,610	229,185
Charge for the year	-	7,454	10,680	-	18,134
Eliminated on disposal	(73,487)	-	-	-	(73,487)
At 31 January 2024	-	51,210	105,012	17,610	173,832
Net book value					
At 31 January 2024	-	955,687	8,797	-	964,484
At 31 January 2023	-	963,141	19,477	-	982,618

Land and buildings represents:	Cost or valuation	Net book value
Freehold property	947,612	947,612
Leasehold property	59,285	8,075
	1,006,897	955,687

The freehold property was revalued at £920,000 on 8 January 2020 by a Member of the National Association of Estate Agents from Robert Dewar Associates, Commercial & Industrial Property Agents, Surveyors and Valuers. The trustees do not consider the value at 31 January 2024 to be materially different to that of the valuation.

The historical cost of the freehold property was £1,145,836. It had not been subject to any depreciation nor impairment.

16. Stock

	2024 £	2023 £
Goods purchased for resale	1,628	2,817

17. Debtors

	2024 £	2023 £
Gift Aid recoverable	6,452	9,664
Income receivable	16,660	21,438
Prepayments	48,773	46,818
	71,885	77,920

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	18,974	38,837
Other creditors	25,364	17,947
Taxation and social security	(2,641)	6,555
	41,697	63,339

Financial instruments	2024	2023
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	16,660	21,438
Carrying amount of financial liabilities		
Measured at amortised cost	44,338	56,784

19. Analysis of charitable funds

	Unrestricted	Restricted	Total
At the beginning of the year	1,447,958	7,127	1,455,085
Surplus/(deficit) for the year	(88,272)	-	(88,272)
Transfer between funds	4,750	(4,750)	-
	1,364,436	2,377	1,366,813

Unrestricted funds	General fund	Total unrestricted funds
At 1 February 2023	1,447,958	1,447,958
Incoming resources	797,734	797,734
Resources expended	(886,006)	(886,006)
Transfer between funds	4,750	4,750
At 31 January 2024	1,364,436	1,364,436

Restricted funds	01-Feb-23 £	Transfer £	Incoming resources £	Resources expended £	Total restricted funds £
West Essex Centre	4,750	(4,750)	-		-
Retail	-	2,377		-	2,377
Cybertill	2,377	(2,377)		-	-
	7,127	(4,750)	0	(0)	2,377

Purpose of restricted funds
The West Essex Centre reserve is for the costs of running that centre.

The retail reserve is income raised by shop volunteers, with the aim for it to be used in the maintenance and improvement of premises.

£4,200 was donated to fund the purchase of a further Cybertill in a previous period. With the donors agreement the fund has been used to purchase till upgrades.

20. Analysis of net assets between funds

	General fund	Restricted funds	2024 Total
Tangible fixed assets	964,484	-	964,484
Current assets	441,649	2,377	444,026
Current liabilities	(41,697)	-	(41,697)
Net assets at 31 January 2024	1,364,436	2,377	1,366,813

	General fund	Restricted funds	2023 Total
Tangible fixed assets	982,618	-	982,618
Current assets	528,679	7,127	535,806
Current liabilities	(63,339)	-	(63,339)
Net assets at 31 January 2023	1,447,958	7,127	1,455,085

21. Lease commitments

At the year end date the charity had the following lease commitments:

	2024	2023
Falling due:	£	£
Within one year	40,714	63,904
Between one and five years	4,790	41,254
After five years	-	-
	45,504	105,158

22. Related party transactions

Donations without conditions totalling £4,966 (2023: £1,966) were made by trustees during the year. There were no other related party transactions in the period.

23. Ultimate controlling party

There is no ultimate controlling party.

HELEN ROLLASON HEAL CANCER CHARITY LIMITED

England & Wales - Charity number 1052861

Accounts

HELEN ROLLASON HEAL CANCER CHARITY

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

Company No. 3144906

Registered Charity No. 1052861

Helen Rollason Heal Cancer Charity
Trustees Report and Financial Statements
For the Year Ended 31 January 2023

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Helen Rollason Heal Cancer Charity

Report of the Trustees

For the Year Ended 31 January 2023

The trustees are pleased to present their Strategic Report and the Annual Report together with the financial statements of the charity for the year ending 31 January 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (issued in October 2019).

STRATEGIC REPORT

Objectives and activities

The Charity is established for the benefit of the public to assist in the treatment and care of persons suffering from cancer by supporting people living with cancer through dedicated centres offering support, counselling and a range of complementary treatments and therapies.

The vision of the charity is to enable a better quality of life to everyone living with and affected by cancer. It aims to develop a network of centres and services that will support and care for individuals touched by cancer and improve their quality of life.

Providing support for cancer patients' emotional well-being alongside their medical treatment continues to be at the core of the charity's mission.

The charity is the legacy of BBC broadcaster Helen Rollason, whose wish was:
"Good quality of life while coping with cancer is the most important gift a sick person can receive. It should be available to everyone."

At the year end date, the charity had the following cancer support centres: Mid Essex situated in Hatfield Peverel, near Chelmsford, West Essex in Harlow and North Essex in Colchester. The London Centre, within the North Middlesex University Hospital in Edmonton had not reopened since the Pandemic

Each of the centres offer reflexology, massage, aromatherapy and bach flower remedies for patients and counselling for patients, their family friends and carers. The support centres also give access to support groups to meet others.

The Mid Essex Centre also offer manual lymphatic drainage for those diagnosed with lymphoedema. This is a massage technique that encourages the trapped lymphatic fluid along alternative pathways in the body thus reducing the swelling of the affected limb. This is funded by the Mid Essex Hospital Trust. Clients receiving this treatment must be registered with a GP within the boundaries of the Trust and there must be a referral from a medical professional.

The charity is funded almost entirely by donations from the public, the proceeds from its retail outlets and through fundraising events.

Events are organised by the charity's own fundraising team, fundraising support groups and other supporters of the charity.

The contract with the Mid Essex Hospital Trust for manual lymph drainage service provides a small percentage of the charity's income.

One in two people will be diagnosed with cancer during their lifetime and the impact of COVID-19 in terms of delayed diagnosis and treatment has meant that Helen Rollason Cancer Charity's services are needed more than ever.

The trustees regularly reviews its aims, objectives and activities and the benefits they have brought to the people the charity aims to help. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they are set.

The charity's main activities are described above. All the charity's activities are to promote the care and support of individuals touched by cancer and are undertaken for the purposes of public benefit.

Our volunteers

The charity is extremely grateful for the considerable efforts of its volunteers who are involved in the provision of the charity shop operations, fundraising, support centres and main office. In the year volunteers have given 26,607 hours to the Charity.

Achievements and performance

This was the first full year post the Pandemic that all services and retail operations were fully functioning. In the year the Charity provided 6282 appointments across all Centres.

The feedback from clients emphasises the difference the Charity makes to people living with cancer:

"It's a great place to feel comfortable and relaxed and meet other people who have/had cancer. I would have been to nervous to have reflexology or massage elsewhere but here the ladies made me feel so comfortable".

"HR is such a good charity. I feel if I ever needed to talk to someone I could just drive there and someone would help me. There are so many other groups I could join but because of my health anxiety I don't. I know many people gain so much from these groups".

"HRCC was a god send, the love, support and the services I attended were brilliant, HRCC certainly helped me through the dark days in my recovery, this was my sanctuary that gave me hope and the determination to fight this horrible disease, I cant thank you enough and I'm cancer free now and hope to start volunteering, give something back".

"As the wife of a long term cancer patient and having recovered from both breast & bowel cancers I have found the calm, warm & welcoming atmosphere of the centre invaluable when I've been feeling particularly stressed and worried. The offer of a drink and chance to talk freely with other people with similar conditions and frets is a boon. "

In addition to the above, the charity has achieved the following during the year:

- Client feedback system implemented with initial surveys showing 96% satisfaction.
- Implementation of streamlined processes across all centres.
- Continued development of our online counselling service set up during the pandemic.
- Growth of support groups.
- Partnership with Spire Group.
- New fundraising income streams developed including a Christmas tree recycling program and improved systems to support increased digital fundraising.
- Continued growth of our online retail arm.

Financial review

While the impact of Covid 19 was serious for the charity, with the financial assistance afforded through the Job Retention Scheme and the Council support grants the charity remains in a stable financial position.

The charity recorded a deficit for the first time in many years. This was partly caused by a significant reduction in legacy income on previous years (a reduction year on year of over £125,000), as well as increased energy costs and the continuing impact of COVID. The cost of living crisis has impacted the level of sponsorship received for our key events such as Ride For Helen. Although our reserves remain high, the Trustees and Management of the charity are focused on growing our income to ensure we can continue to provide our vital services to our clients.

Plans for the future

In line with the 5 year strategy to provide more help to more people living with cancer, the Charity's 5 year strategy has the following goals:

- To support 3,000 clients per annum
- Over 95% client satisfaction
- To generate £1 million revenue (excluding legacies)

Working with partners, additional operations are planned in Brentwood and Southend with the Brentwood hub opening in July 2023.

The Trustees have reviewed the Retail Services provided and are looking to expand the online channels.

ANNUAL REPORT

Investment powers and policy

The charity's liquid funds are invested in short term deposits in order to maximise the investment income while retaining cash for working capital requirements. Amounts are held in deposit accounts and where not required as working capital imminently on fixed term treasury deposits.

It is the charity's policy to acquire only fixed assets which will produce income for the charity in the future such as medical equipment, leasehold trading premises and vehicles for use in the trading activities.

Fundraising

The charity seeks to raise funds to support its services by obtaining donations from clients using its services and from other individuals and businesses. It also generates income from fundraising events organised by the charity, sponsorship money from individuals participating in sporting events such as the London Marathon and collection tins in local businesses. Such income is raised by the charity's in house fundraising team of staff and volunteers, and is monitored by the Board.

The charity does not use any professional fundraisers or commercial agencies to raise funds on its behalf.

No complaints were received by the charity or a person acting on its behalf about activities by the charity for the purpose of fundraising.

In order to protect vulnerable people and other members of the public from unreasonable intrusion on a person's privacy, unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and placing undue pressure on a person to give money or other property the charity complies with GDPR regulations. The charity also ensures that all staff and volunteers employed by the charity who undertake fundraising roles follow the fundraising Code of Practice. Third party fundraisers are supported by a member of the fundraising Team to ensure their fundraising does not breach regulations.

Reserves policy and going concern

It is the trustees policy that a minimum of 6 months forecast expenditure should be held on unrestricted Reserves, of which at least 50% should be held in cash.

The trustees aim is to have total charitable spend at 67% of total income in the coming financial year. The Charity is very fortunate to have so many volunteers supporting and working in the Centres. This does save the Charity funds but does have a direct impact on the charitable % spend.

The trustees have reviewed the circumstances of the charity and the latter effect on the charity's operations of the Covid19 pandemic. The charity is carefully monitoring its level of reserves. They are currently of the view that the charity is a going concern.

Reference and administrative details

Charity registration number	1052861
Company registration number	3144906
Registered and operational office	Yvonne Stewart House The Street Hatfield Peverel Chelmsford Essex CM3 2EH
Independent examiners	Denmark Forrester Ltd Office 12 The Bentalls Centre Maldon CM9 4GD
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Life time president	Neville Davidson

Key management personnel

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end date were:

Trustees	Ben Schneider (Chair) Elaine Oddie (Treasurer) Graham Hart (resigned November 2022) Margaret McIlroy Chantal Constable Stephen Morley (resigned 1 August 2022) Rachel Leech Tracey Hazell David Johnson John Triston Tom Carr	
Management team	Kate Alden	CEO
	Suzanne Hayden Sargeant	Financial Controller and Office Manager (resigned October 2022)
	Ann Miller	Finance Manager (appointed November 2022)
	Hazel Keane	Support Centres Manager
	Alison Matthews	Head of Retail
	Zoe Jay	Head of Fundraising and Marketing

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated 11 January 1996 and registered as a charity 9 February 1996. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

Appointment of trustees
The directors of the company (the charity) are also charity trustees for the purposes of charity law and under the company's Memorandum and Articles are known as Trustees.

Under the provisions of the Articles:
(i) the number of trustees shall not be less than three but (unless determined by ordinary resolution) is not subject to any maximum.
(ii) at every annual general meeting one third of the trustees who are subject to retirement by rotation (or the number nearest to one third) shall retire and those to retire are those have been longest in office since their last appointment or reappointment.

Persons are invited to become trustees by the existing trustee board. The trustee board has reviewed the skills and experience of the existing trustees and the needs of the charity. As a result the trustees are actively engaged in the recruitment of additional trustees to strengthen the trustee board.

Under the articles the members of the company comprise the subscribers to the memorandum and such other persons or organisations as are admitted to membership in accordance with rules made by the trustees. Rules were made by the trustees on 11 July 2005 and provide that the trustees may admit to membership any person over the age of eighteen who is not a paid worker of the charity or any of its subsidiary companies and who in the opinion of the trustees has made a significant contribution or commitment to the work of the charity. The charity currently has twenty four members.

Indemnity insurance for the Trustees has been provided by the charity.

Trustee induction and training
Upon appointment trustees shall be provided with a welcome pack and encouraged to visit the various centres operated and/or supported by the charity. The purpose of the pack is to give new trustees an induction to the work of the charity and their responsibilities and to provide signposts to further information and resources.

Organisation
Ben Schneider is the Chair of the charity overseeing the board of Trustees

The CEO oversees a team of four other key managers appointed by the trustees who are responsible for the day to day operations of the charity. This team is led by the Chief Executive Officer. The other managers have delegated authority for their areas of operation.

The trustees meet with the CEO on a monthly basis to monitor the running and performance of the charity.

Monthly meetings are also held between the CEO and the key managers to discuss the strategic direction and current issues.

Related parties and co-operation with other organisations
The charity works closely with several medical and health organisations including the Mid Essex Hospital Services NHS Trust, North Middlesex Hospital Services NHS Trust and North Essex and East Suffolk NHS Trust. The Charity also has working partnerships with Look Good Feel Better and RHS.

Pay policy for senior staff
The board of trustees and the senior management team comprise the key management personnel of the charity.

The directors of the company (the charity) are also charity trustees who give their time freely receiving no remuneration for their time and contribution. The pay of the senior staff is reviewed annually and compared to other organisations of similar size and nature.

Risk management
The trustees have adopted a statement of risk policy which (inter alia):
- trustees must ensure that the major risks to which the charity is exposed are reviewed and systems are established to mitigate those risks;
- it is recognised that risks can arise both from the charity's activities and a failure to act on or exploit opportunities;
- staff and volunteers are expected to consider the risks of any activity and act in accordance with any recommendations for risk management;
- proposed new activities, significant increases in existing activities and significant changes in the way those activities are pursued are first required to be the subject of a proper proposal to the trustees and risk assessed.

The trustees have instituted a review of the major risks to which the charity is exposed with a view to establishing a risk register and a procedure to mitigate the risks the charity faces.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the several premises where the charity conducts its operations.

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of Helen Rollason Heal Cancer Charity for the purposes of company law) are responsible for preparing the a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Helen Rollason Heal Cancer Charity

Report of the Trustees

For the Year Ended 31 January 2023

Statement as to disclosure of information to independent examiners

So far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Trustee Board on and signed on its behalf

.....

Ben Schneider (Chair)
Trustee

Date: 30th October 2023

Helen Rollason Heal Cancer Charity

Independent Examiner's Report to the Trustees on the Accounts

For the Year Ended 31 January 2023

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 January 2023 which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2001 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts did 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

As a result of staff changes within the charitable company, the recording of specific items of expenditure against restricted funds has not been reflected in the accounting records. The Trustees have confirmed that the following restricted funds have been fully spent during the year, but I have not seen evidence to confirm this:

Fund name	Balance at 1 February 2022 (£)	Income (£)	Expenditure (£)	Balance at 31 January 2023 (£)
Counselling	Nil	5,000	5,000	Nil
Mid Essex Centre	Nil	3,730	3,730	Nil
Retail	5,708	Nil	5,708	Nil
Treatment Couch	90	Nil	90	Nil

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.

Robert Easby

Independent Examiner
For and on behalf of Denmark Forrester Ltd
Chartered Accountants
Statutory Auditor

Date: 30th October 2023

Office 12
The Bernalls Centre
Maldon
Essex
CM9 4QD

Helen Rollason Heal Cancer Charity

Statement of Financial Activities

(Including Income and Expenditure Account)

For the Year Ended 31 January 2023

	Note	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
Income		£	£	£	£
Donations and legacies	3	202,067	10,774	212,841	450,019
Charitable activities	4	47,343	-	47,343	37,626
Other trading activities	5	520,711	2,706	523,417	422,459
Investments	6	456	-	456	84
Other		225	-	225	-
Total incoming resources		**770,802**	**13,480**	**784,282**	**910,188**
Expenditure					
Raising funds	7	466,763	5,708	472,471	367,314
Charitable expenditure	8	375,786	8,820	384,606	364,480
Total resources expended		**842,549**	**14,528**	**857,077**	**731,794**
Net income/(expenditure)		(71,747)	(1,048)	(72,795)	178,394
Transfer between funds		-	-	-	-
Net movement in funds		(71,747)	(1,048)	(72,795)	178,394
Reconciliation of funds					
Total funds brought forward		1,519,705	2,175	1,527,880	1,349,486
Total funds carried forward		**1,447,958**	**1,127**	**1,455,085**	**1,527,880**

All incoming resources and resources expended derive from continuing activities.

Helen Rollason Heal Cancer Charity
Statement of Financial Activities (continued)
(Including Income and Expenditure Account)
For the Year Ended 31 January 2023

2022 unrestricted and restricted funds

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total funds £
Income				
Donations and legacies	**3**	440,335	9,684	450,019
Charitable activities	**4**	37,626	-	37,626
Other trading activities	**5**	420,836	1,623	422,459
Investments	**6**	84		84
Total incoming resources		**898,881**	**11,307**	**910,188**
Expenditure				
Raising funds	**7**	365,963	1,351	367,314
Charitable expenditure	**8**	353,187	11,293	364,480
Total resources expended		**719,150**	**12,644**	**731,794**
Net income/(expenditure)		179,731	(1,337)	178,394
Transfer between funds		-	-	-
Net movement in funds		179,731	(1,337)	178,394
Reconciliation of funds				
Total funds brought forward		1,339,974	9,512	1,349,486
Total funds carried forward		**1,519,705**	**8,175**	**1,527,880**

Statement of Total Recognised Gains and Losses

	Total funds 2023 £	Total funds 2022 £
Surplus/(deficit) for the financial year	(72,795)	178,394
Unrealised losses of revaluation of freehold property	-	-
Total gains and losses recognised since last annual report	(72,795)	178,394

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2023

	Notes		2023 £		2022 £
Fixed assets					
Intangible assets	14		-		-
Tangible assets	15		982,618		958,594
			982,618		958,594
Current assets					
Stock	16	2,817		1,222	
Debtors	17	77,920		153,474	
Cash at bank and in hand		455,069		442,825	
		535,806		597,521	
Creditors: amounts falling due within one year	18	63,339		28,235	
Net current assets			472,467		569,286
Net assets			**1,455,085**		**1,527,880**
Funds	19				
Restricted funds			7,127		8,175
General fund			1,447,958		1,519,705
			1,455,085		**1,527,880**

The notes form part of these accounts.

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

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

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

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

Approved by the Board of Trustees , and signed on its behalf

.....

Ben Schneider (Chair) **Date** 30th October 2023

Helen Rollason Heal Cancer Charity
Statement of Cash Flows
For the Year Ended 31 January 2023

	2023 £	2022 £
Cash used in operating activities		
Net movement in funds	(72,795)	178,394
Depreciation charge	14,552	11,945
Interest received	(456)	(84)
Decrease/(increase) in debtors	75,554	(22,542)
(Increase)/Decrease in stock	(1,595)	1,069
Increase/(Decrease) in creditors	35,104	(27,122)
Net cash provided by operating activities	50,364	141,660
Cash flows from investing activities		
Interest income	456	84
Purchase of tangible fixed assets	(38,576)	(9,451)
Cash used in investing activities	(38,120)	(9,367)
Increase in cash and cash equivalents in the year	12,244	132,293
Cash and cash equivalents at the beginning of the year	442,825	310,532
Cash and cash equivalents at the end of the year	**455,069**	**442,825**

1. **Accounting policies, judgements and key sources of estimation uncertainty**

Company information

Helen Rollason Heal Cancer Charity is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Yvonne Stewart House, The Street, Hatfield Peverel, Chelmsford, Essex, CM3 2EH. The company number is 3144906.

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issue in October 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Helen Rollason Heal Cancer Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Preparation of the accounts on a going concern basis

The charity reported a deficit for the year but the charity has reserves that can sustain the running costs for a period of in excess of 12 months and on that basis the charity is a going concern.

c) Income

Voluntary income including donations, gifts, legacies and grants of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:
- the donor specifies that the grant or donation must be used only in future accounting periods: or
- the donor has imposed conditions which must be met before the charity has absolute entitlement.

Income from commercial trading activities is recognised as earned.

Investment income is recognised on a receivable basis.

Income from fundraising events run by the charity, or by agents on its behalf, is recognised in the accounts as earned.

Income from charitable activities is recognised as earned.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipts of economic benefits from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised. Details can be found in the Trustees' Report.

e) Interest receivable
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.

f) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds comprise of income which the contributor has specified are to be solely used for particular areas of the charity's work or for a specific project being undertaken by the charity.

g) Expenditure and irrecoverable VAT
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 of commercial trading of the charity's retail shops and their associated support costs. It also includes the costs of the fundraising events and their support and promotion costs.
- Expenditure on charitable activities includes the costs of running the charity's cancer support centres, and the funding it provides to support clinical trials.
- Other expenditure represents those items not falling into any other heading.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs
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. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of an estimation of time spent by relevant staff.

i) Operating leases
The charity classifies the short term lease of properties and equipment as operating leases; the title to which remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets
Individual assets costing £500 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:
Medical equipment - 14.29% per annum
Fixtures and fittings - 15%, 20%, 25% and 33.33% per annum
Motor vehicles - 25% per annum
Leasehold land and buildings - equal annual instalments over the lease period
Freehold land and buildings - an open market valuation of the freehold property was conducted during 2020. and it is shown at the value in the accounts.

k) Intangible fixed assets
Amortisation is provided to write off the cost of all intangible assets over their expected useful life. It is calculated on the original cost of the assets at the following rate:
Database - 10% per annum

l) Stock of goods purchased and stocks donated for resale
Stock of goods purchased for resale is included at the lower of cost or net realisable value. The value of donated goods held in the charity shops for resale at the year end date is not recognised in the balance sheet as it is not practical for the charity to establish the fair value on receipt of the goods. The amount is recognised when sold.

m) Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts.

n) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

p) Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured and amortised cost using the effective interest method.

q) Pensions
The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

Judgements and key sources of estimation uncertainty

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Useful economic lives of tangible fixed assets
The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 15 for the carrying amount of the tangible fixed assets and note 1j for the useful economic lives for each class of asset.

Useful economic lives of intangible fixed assets
The annual amortisation charge for intangible fixed assets is sensitive to changes in the estimated economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. See note 14 for the carrying amount of the intangible assets and note 1k for the useful economic life of the asset.

2. Legal status of the charity

The company is limited by guarantee. The number of members at the end of the year was 24 (2022: 22). The liability of each member or persons ceasing to be members within one year of one year of the company's winding up, towards payment of the company debts and liabilities, contracted before cessation of membership, and winding up expenses is limited to ten pounds.

3. Donations and legacies

	2023	2022
Unrestricted	£	£
Donations	170,050	160,651
Trust applications	8,100	20,900
Government and council grants	-	108,843
Legacies	23,917	149,941
	202,067	440,335
Restricted		
Donations	5,774	14
Trust applications	5,000	9,670
Legacies	-	-
	10,774	9,684

4. Charitable activities

	2023	2022
Unrestricted	£	£
Care centres	47,343	37,626
	47,343	37,626

5. Income from other trading activities

	2023	2022
	£	£
Retail sales	277,077	199,195
Fundraising and events	246,340	223,264
	523,417	422,459
Restricted trading activity income	2,706	1,623

6. Investment income

All of the charity's investment income arises from interest bearing deposit accounts.

7. Cost of raising funds

	2023	2022
	£	£
Charity shop costs	195,483	193,970
Fundraising costs	185,315	135,995
Office running costs	91,673	37,349
	472,471	367,314

The cost of raising funds includes £5,708 (2022: £1,351) of restricted expenditure.

8. Cost of charitable activities

	Care centres £	Clinical trials £	2023 £	2022 £
Clinical trials funding	-	-	-	266
Care centre costs	355,994	-	355,994	329,251
Support salaries	28,071	-	28,071	32,239
Insurance	541	-	541	2,724
	384,606	0	384,606	364,480

	Care centres £	Clinical trials £	2022 £
Clinical trials funding	-	266	266
Care centre costs	329,251	-	329,251
Support salaries	31,711	528	32,239
Insurance	2,724	-	2,724
	363,686	794	364,480

The cost of running the care centres includes £8,820 (2022: £11,273) of restricted expenditure.

9. Staff costs

Total staff costs during the year:	2023 £	2022 £
Gross salaries	479,497	517,368
Social security	26,694	21,511
Pension contributions	7,380	6,565
	513,571	545,444

There are no staff receiving emoluments of more than £60,000 (2022: None)

10. Staff numbers

	2023	2022
Total paid staff	37	37
Working full time	3	4
4 days per week	3	2
3 days per week	9	10
2 days per week	9	8
1 day per week	9	9
1/2 days per week	4	4
Full time equivalent	17	17

At the year end date 21 (2022 - 18) of the above employees participated in the defined contribution pension scheme.

11. Trustees remuneration and the cost of key management personnel

The trustees received no remuneration nor expenses during both the current and preceding year.

The key management personnel of the charity comprise the trustees and the management team. The total employee benefits of the key management personnel of the charity were £186,552 (2022: £160,660).

12. Net incoming resources

Net incoming resources for the year are stated after charging:	2023 £	2022 £
Depreciation of fixed assets	14,552	11,945
Amortisation of intangible fixed assets	-	-
Loss on disposal	-	-
Independent examiners remuneration	2,190	1,800
Rental payments under operating leases	85,110	84,678

13. Taxation

As a charity, Helen Rollason Heal Cancer Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14. Intangible fixed assets

	Database	Total
Cost		
At 1 February 2022	14,956	14,956
Additions	-	-
Disposals	-	-
At 31 January 2023	14,956	14,956
Amortisation		
At 1 February 2022	14,956	14,956
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 January 2023	14,956	14,956
Net book value		
At 31 January 2023	-	-
At 31 January 2022	-	-

15. Tangible fixed assets

	Medical equipment	Land and buildings	Fixtures and fittings	Motor vehicles	Total
Cost or valuation					
At 1 February 2022	73,487	979,288	108,352	17,610	1,178,737
Additions	-	27,609	10,967	-	38,576
Disposals	-	-	(5,509)	-	(5,509)
At 31 January 2023	73,487	1,006,897	113,809	17,610	1,211,803
Depreciation					
At 1 February 2022	73,487	36,302	97,744	17,610	220,143
Charge for the year	-	7,454	7,098	-	14,552
Eliminated on disposal			(5,509)	-	(5,509)
At 31 January 2023	73,487	43,756	99,332	17,610	229,185
Net book value					
At 31 January 2023	-	963,141	14,477	-	982,618
At 31 January 2022	-	942,986	10,608	-	958,594

Land and buildings represents:	Cost or valuation	Net book value
Freehold property	947,612	947,612
Leasehold property	59,285	15,529
	1,006,897	963,141

The freehold property was revalued at £920,000 on 8 January 2020 by a Member of the National Association of Estate Agents from Robert Dewar Associates, Commercial & Industrial Property Agents, Surveyors and Valuers. The trustees do not consider the value at 31 January 2023 to be materially different to that of the valuation.

The historical cost of the freehold property was £1,145,836. It has not been subject to any depreciation nor impairment.

16. Stock

	2023 £	2022 £
Goods purchased for resale	2,817	1,222

17. Debtors

	2023 £	2022 £
Gift Aid recoverable	9,664	25,810
Income receivable	21,438	97,091
Prepayments	46,818	30,573
	77,920	153,474

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	38,837	9,009
Other creditors	17,947	12,098
Taxation and social security	6,555	7,128
	63,339	28,235

Financial instruments	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	21,438	97,091
Carrying amount of financial liabilities		
Measured at amortised cost	56,784	21,107

19. Analysis of charitable funds

	Unrestricted	Restricted	Total
At the beginning of the year	1,519,705	8,175	1,527,880
Surplus/(deficit) for the year	(71,747)	(1,048)	(72,795)
Unrealised loss on property valuation	-	-	-
Transfer between funds	-	-	-
	1,447,958	7,127	1,455,085

Unrestricted funds	General fund	Total unrestricted funds
At 1 February 2022	1,519,705	1,519,705
Unrealised loss on property valuation		-
Incoming resources	770,802	770,802
Resources expended	(842,549)	(842,549)
Transfer between funds	-	-
At 31 January 2023	1,447,958	1,447,958

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

For the Year Ended 31 January 2023

Restricted funds	01-Feb-22 £	Transfer £	Incoming resources £	Resources expended £	Total restricted funds £
Counselling	-	-	5,000	(5,000)	-
Mid Essex Centre	-	-	3,730	(3,730)	-
West Essex Centre			4,750	-	4,750
Retail	5,708	-		(5,708)	-
Mindfulness	-	-		-	-
Cybertill	2,377	-		-	2,377
Treatment Couch	90	-		(90)	-
	8,175	-	13,480	(14,528)	7,127

Purpose of restricted funds

The Essex Community Fund made a grant to support the counselling service the charity offers.

The Mid Essex Centre reserve is for the costs of running that centre.

The West Essex Centre reserve is for the costs of running that centre.

The retail reserve is income raised by shop volunteers, with the aim for it to be used in the maintenance and improvement of premises.

£4,200 was donated to fund the purchase of a further Cybertill in a previous period. With the donors agreement the fund was been used to purchase till upgrades.

The Treatment Couch reserve is donations being made to fund the purchase of a new treatment couch at the Southend Centre.

20. Analysis of net assets between funds

	General fund	Restricted funds	2023 Total
Tangible fixed assets	982,618	-	982,618
Current assets	528,679	7,127	535,806
Current liabilities	(63,339)	-	(63,339)
Net assets at 31 January 2023	1,447,958	7,127	1,455,085

	General fund	Restricted funds	2022 Total
Tangible fixed assets	956,140	2,454	958,594
Current assets	591,800	5,721	597,521
Current liabilities	(28,235)	-	(28,235)
Net assets at 31 January 2022	1,519,705	8,175	1,527,880

21. Lease commitments

At the year end date the charity had the following lease commitments:

	2023 £	2022 £
Falling due:		
Within one year	63,904	79,944
Between one and five years	41,254	172,106
After five years	-	-
	105,158	252,050

22. Related party transactions

Donations without conditions totalling £1,966 (2022: £363) were made by trustees during the year. There were no other related party transactions in the period.

23. Ultimate controlling party

There is no ultimate controlling party.

HELEN ROLLASON HEAL CANCER CHARITY LIMITED

England & Wales - Charity number 1052861

Accounts

HELEN ROLLASON HEAL CANCER CHARITY

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

Company No. 3144906

Registered Charity No. 1052861

Helen Rollason Heal Cancer Charity
Trustees Report and Financial Statements
For the Year Ended 31 January 2022

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Helen Rollason Heal Cancer Charity

Report of the Trustees

For the Year Ended 31 January 2022

The trustees are pleased to present their Strategic Report and the Annual Report together with the financial statements of the charity for the year ending 31 January 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (issued in October 2019).

STRATEGIC REPORT

Objectives and activities

The Charity is established for the benefit of the public to assist in the treatment and care of persons suffering from cancer by:
- supporting people living with cancer through dedicated centres offering support, counselling and a range of complementary treatments and therapies; and
- the provision of additional equipment and facilities for the continuing treatment of cancer.

The Trustees have agreed a 5 year strategy aimed at increasing the range and reach of our free support and services, providing more help to more people living with cancer. We will ensure our services remain relevant and targeted to the changing cancer landscape.

The vision of the charity is to enable a better quality of life to everyone living with and affected by cancer. It aims to develop a network of centres and services that will support and care for individuals touched by cancer and improve their quality of life.

Providing support for cancer patients' emotional well-being alongside their medical treatment continues to be at the core of the charity's mission.

The charity is the legacy of BBC broadcaster Helen Rollason, whose wish was:
"Good quality of life while coping with cancer is the most important gift a sick person can receive. It should be available to everyone."

At the year end date, the charity had cancer support centres situated in Hatfield Peverel near Chelmsford, in the North Middlesex University Hospital in Edmonton (this centre was not operating at the date year date), in Harlow Leisurezone, and at the Cancer Well Being Centre in Colchester Hospital.

Each of the centres offer reflexology, massage, aromatherapy and bach flower remedies for patients and counselling for patients, their family friends and carers. The support centres also give access to support groups to meet others.

The charity also offers manual lymphatic drainage for those diagnosed with lymphoedema. This is a massage technique that encourages the trapped lymphatic fluid along alternative pathways in the body thus reducing the swelling of the affected limb.

The charity is funded almost entirely by donations from the public, the proceeds from its retail outlets and through fundraising events.

Events are organised by the charity's own fundraising team, fundraising support groups and other supporters of the charity.

A contract with the Mid Essex Hospital Trust for manual lymph drainage services provides a small percentage of the charity's income.

The trustees regularly review the aims, objectives and activities and the benefits they have brought to the people the charity aims to help. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they are set.

The charity's main activities are described above. All the charity's activities are to promote the care and support of individuals touched by cancer and are undertaken for the purposes of public benefit.

Our volunteers

The charity is extremely grateful for the considerable efforts of its volunteers who are involved in the provision of the charity shop operations, fundraising, support centres and main office.

Achievements and performance

After the Covid pandemic the charity began re-opening its services and fundraising activities. It resumed its normal face to face services, and has been able to increase the number of treatments in the Mid Essex Centre at Yvonne Stewart House with the additional space the renovation work provided.

The phone counselling service offered during the pandemic was of great benefit to some clients so has continued, and well as the service being provided face to face, as had been previously.

In May 2021 the charity was able to conduct its flagship event, Ride for Helen, Essex, and in September 2021 the inaugural Ride for Helen, Suffolk took place.

In June 2021 the public were again welcomed to the event at Cressing Temple Barns and at the end of the year the new event, a Christmas Market at Trinity Park in Ipswich..

A support group for male clients has been formed and meets at the Mid Essex Centre on a monthly basis and has been a great success.

In the Support Centres there was the introduction and implementation of Fresha, an online booking system that has improved the efficiency of the Centres in terms of managing appointments and communication with clients.

The year has provided the groundwork for the expansion of our services through the implementation of our Operational Excellence Framework, the development of our Digital Strategy and the establishment of an Ambassador Program.

Financial review

While the impact of Covid 19 continued to affect the charity and its operations, with the financial assistance afforded through the Job Retention Scheme early in the financial year the charity remains in a strong financial position.

The Strategy groups formed in the previous year have continued to examine the key areas of the charity's operations to face the challenges of the future.

The charity achieved a surplus in the year and the trustees are very pleased with its performance.

Plans for the future

In line with our 5 year strategy to provide more help to more people living with cancer, the Charity's 5 year strategy has the following 2025 goals:

- To support 3000 clients per annum
- Over 95% client satisfaction
- To generate at £1million revenue (excluding legacies)

Smaller scale operations are planned in the Brentwood and Southend areas through the use of hubs.

The Trustees have reviewed the Retail Services provided and are looking to expand the online channels.

ANNUAL REPORT

Investment powers and policy

The charity's liquid funds are invested in short term deposits in order to maximise the investment income while retaining cash for working capital requirements. Amounts are held in deposit accounts and where not required as working capital imminently on fixed term treasury deposits.

It is the charity's policy to acquire only fixed assets which will produce income for the charity in the future such as medical equipment, leasehold trading premises and vehicles for use in the trading activities.

Fundraising

The charity seeks to raise funds to support its services by obtaining donations from clients using its services and from other individuals and businesses. It also generates income from fundraising events organised by the charity, sponsorship money from individuals participating in sporting events such as the London Marathon and collection tins in local businesses. Such income is raised by the charity's in house fundraising team of staff and volunteers, and is monitored by the Board.

The charity does not use any professional fundraisers or commercial agencies to raise funds on its behalf.

No complaints were received by the charity or a person acting on its behalf about activities by the charity for the purpose of fund-raising.

In order to protect vulnerable people and other members of the public from unreasonable intrusion on a person's privacy, unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and placing undue pressure on a person to give money or other property the charity complies with GDPR regulations. The charity also ensures that all staff and volunteers employed by the charity who undertake fundraising roles follow the fundraising Code of Practice. Third party fundraisers are supported by a member of the fundraising Team to ensure their fundraising does not breach regulations.

Reserves policy and going concern

It is the trustees policy that a minimum of 6 months forecast expenditure should be held on unrestricted Reserves, of which at least 50% should be held in cash.

The trustees aim is to have a charitable spend to 67% of total income in the coming financial year.

The trustees have reviewed the circumstances of the charity and due the effect on the charity's operations of the Covid19 pandemic the charity is carefully monitoring its level of reserves. They are currently of the view that the charity is a going concern.

Reference and administrative details

Charity registration number	1052861
Company registration number	3144906
Registered and operational office	Yvonne Stewart House The Street Hatfield Peverel Chelmsford Essex CM3 2EH
Independent examiners	Denmark Forrester Ltd Office 12 The Bentalls Centre Maldon CM9 4GD
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Life time president	Neville Davidson

Key management personnel

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end date were:

Trustees	Ben Schneider (Chair)	
	Elaine Oddie (Treasurer)	
	Graham Hart	
	Margaret McIlroy	
	Chantal Constable	
	Stephen Morley (resigned 1 August 2022)	
	Terry Green (resigned 7 June 2021)	
	Rachel Leech	
	Tracey Hazell	
	Nick Sillitoe (resigned 6 October 2021)	
	David Johnson	
	John Triston (appointed 7 June 2021)	
	Tom Carr (appointed 6 December 2021)	
Management team	Kate Alden	CEO
	Suzanne Hayden Sargeant	Financial Controller & Office Manager
	Pat Hume (to June 2021)	Centres Development Manager
	Hazel Keane (from October 2021)	Centres Development Manager
	Alison Matthews	Head of Retail
	Zoe Jay (from November 2021)	Head of Fundraising and Marketing

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated 11 January 1996 and registered as a charity 9 February 1996. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

Appointment of trustees

The directors of the company (the charity) are also charity trustees for the purposes of charity law and under the company's Memorandum and Articles are known as Trustees.

Under the provisions of the Articles:

(i) the number of trustees shall not be less than three but (unless determined by ordinary resolution) is not subject to any maximum.

(ii) at every annual general meeting one third of the trustees who are subject to retirement by rotation (or the number nearest to one third) shall retire and those to retire are those have been longest in office since their last appointment or reappointment.

Persons are invited to become trustees by the existing trustee board.

Under the articles the members of the company comprise the subscribers to the memorandum and such other persons or organisations as are admitted to membership in accordance with rules made by the trustees. Rules were made by the trustees on 11 July 2005 and provide that the trustees may admit to membership any person over the age of eighteen who is not a paid worker of the charity or any of its subsidiary companies and who in the opinion of the trustees has made a significant contribution or commitment to the work of the charity. The charity currently has twenty two members.

Indemnity insurance for the Trustees has been provided by the charity.

Trustee induction and training

Upon appointment trustees shall be provided with a welcome pack and encouraged to visit the various centres operated and/or supported by the charity. The purpose of the pack is to give new trustees an induction to the work of the charity and their responsibilities and to provide signposts to further information and resources.

Organisation

Ben Schneider is the voluntary Chair of the charity overseeing the board of Trustees.

The CEO oversees a team of four other key managers appointed by the trustees who are responsible for the day to day operations of the charity. This team is lead by the Chief Executive Officer. The other managers have delegated authority for their areas of operation.

The trustees meet with the CEO on a monthly basis to monitor the running and performance of the charity.

Monthly meetings are also held between the CEO and the key managers to discuss the strategic direction and current issues.

Related parties and co-operation with other organisations

The charity works closely with several medical and health organisations including the Mid Essex Hospital Services NHS Trust, North Middlesex Hospital Services NHS Trust, East Suffolk and North Essex NHS Foundation Trust and Genesis Healthcare.

Pay policy for senior staff
The board of trustees and the senior management team comprise the key management personnel of the charity.

The directors of the company (the charity) are also charity trustees who give their time freely receiving no remuneration for their time and contribution. The pay of the senior staff is reviewed annually and compared to other organisations of similar size and nature.

Risk management
The trustees have adopted a statement of risk policy which states (inter alia):
- trustees must ensure that the major risks to which the charity is exposed are reviewed and systems are established to mitigate those risks;
- it is recognised that risks can arise both from the charity's activities and a failure to act on or exploit opportunities;
- staff and volunteers are expected to consider the risks of any activity and act in accordance with any recommendations for risk management;
- proposed new activities, significant increases in existing activities and significant changes in the way those activities are pursued are first required to be the subject of a proper proposal to the trustees and risk assessed.

The trustees have instituted a review of the major risks to which the charity is exposed, and have established a risk register and procedures to mitigate the risks the charity faces.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the several premises where the charity conducts its operations.

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of Helen Rollason Heal Cancer Charity for the purposes of company law) are responsible for preparing the a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to disclosure of information to independent examiners

So far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Trustee Board on and signed on its behalf



.....

Ben Schneider (Chair)
Trustee

Date: 3 October 2022

Helen Rollason Heal Cancer Charity

Independent Examiner's Report to the Trustees on the Accounts

For the Year Ended 31 January 2022

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 January 2022 which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2001 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts did 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 accounts 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.

Robert Easby

Independent Examiner
For and on behalf of Denmark Forrester Ltd
Chartered Accountants
Statutory Auditor

Date: 5/10/2022

Office 12
The Bentalls Centre
Maldon
Essex
CM9 4GD

Helen Rollason Heal Cancer Charity

Statement of Financial Activities

(Including Income and Expenditure Account)

For the Year Ended 31 January 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	3	440,335	9,684	450,019	569,298
Charitable activities	4	37,626	-	37,626	13,217
Other trading activities	5	420,836	1,623	422,459	210,078
Investments	6	84	-	84	75
Other		-	-	-	-
Total incoming resources		**898,881**	**11,307**	**910,188**	**792,668**
Expenditure					
Raising funds	7	365,963	1,351	367,314	375,951
Charitable expenditure	8	353,187	11,293	364,480	337,914
Total resources expended		**719,150**	**12,644**	**731,794**	**713,865**
Net income/(expenditure)		179,731	(1,337)	178,394	78,803
Transfer between funds		-	-	-	-
Net movement in funds		179,731	(1,337)	178,394	78,803
Reconciliation of funds					
Total funds brought forward		1,339,974	9,512	1,349,486	1,270,683
Total funds carried forward		**1,519,705**	**8,175**	**1,527,880**	**1,349,486**

All incoming resources and resources expended derive from continuing activities.

Helen Rollason Heal Cancer Charity

Statement of Financial Activities (continued)

(Including Income and Expenditure Account)

For the Year Ended 31 January 2022

2021 unrestricted and restricted funds

	Note	2021 Unrestricted £	2021 Restricted £	2021 Total funds £
Income				
Donations and legacies	**3**	564,330	4,968	569,298
Charitable activities	**4**	13,217	-	13,217
Other trading activities	**5**	209,703	375	210,078
Investments	**6**	75	-	75
Other		-	-	-
Total incoming resources		**787,325**	**5,343**	**792,668**
Expenditure				
Raising funds	**7**	374,512	1,439	375,951
Charitable expenditure	**8**	332,571	5,343	337,914
Total resources expended		**707,083**	**6,782**	**713,865**
Net income/(expenditure)		80,242	(1,439)	78,803
Transfer between funds		-	-	-
Freehold property revaluation		-	-	-
Net movement in funds		80,242	(1,439)	78,803
Reconciliation of funds				
Total funds brought forward		1,259,732	10,951	1,270,683
Total funds carried forward		**1,339,974**	**9,512**	**1,349,486**

Statement of Total Recognised Gains and Losses

	Total funds 2022 £	Total funds 2021 £
Surplus for the financial year	178,394	78,803
Unrealised losses of revaluation of freehold property	-	-
Total gains and losses recognised since last annual report	178,394	78,803

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2022

	Notes		2022 £		2021 £
Fixed assets					
Intangible assets	**14**		-		-
Tangible assets	**15**		958,594		961,088
			958,594		961,088
Current assets					
Stock	**16**	1,222		2,291	
Debtors	**17**	153,474		130,932	
Cash at bank and in hand		442,825		310,532	
		597,521		443,755	
Creditors: amounts falling due within one year	**18**	28,235		55,357	
Net current assets			569,286		388,398
Net assets			**1,527,880**		**1,349,486**
Funds	**19**				
Restricted funds			8,175		9,512
Unrestricted funds					
General fund			1,519,705		1,339,974
Designated funds			-		-
			1,527,880		**1,349,486**

The notes form part of these accounts.

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

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

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

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

Approved by the Board of Trustees , and signed on its behalf

.....

Ben Schneider (Chair) **Date** 3 October 2022

Helen Rollason Heal Cancer Charity

Statement of Cash Flows

For the Year Ended 31 January 2022

	2022 £	2021 £
Cash used in operating activities		
Net movement in funds	178,394	78,803
Depreciation charge	11,945	10,752
Loss/(profit) on the sale of fixed assets	-	-
Interest received	(84)	(75)
Decrease in debtors	(22,542)	(45,749)
Decrease/(increase) in stock	1,069	(2,291)
(Decrease)/increase in creditors	(27,122)	22,843
Net cash provided by operating activities	141,660	64,283
Cash flows from investing activities		
Interest income	84	75
Purchase of tangible fixed assets	(9,451)	(13,579)
Sale of tangible fixed assets	-	-
Cash used in investing activities	(9,367)	(13,504)
Increase in cash and cash equivalents in the year	132,293	50,779
Cash and cash equivalents at the beginning of the year	310,532	259,753
Cash and cash equivalents at the end of the year	**442,825**	**310,532**

1. **Accounting policies, judgements and key sources of estimation uncertainty**

Company information

Helen Rollason Heal Cancer Charity is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Yvonne Stewart House, The Street, Hatfield Peverel, Chelmsford, Essex, CM3 2EH. The company number is 3144906.

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issue in October 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Helen Rollason Heal Cancer Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Preparation of the accounts on a going concern basis

The charity reported a surplus for the year that has brought the reserves to an amount that could sustain the running costs for a period of in excess of 12 months and on that basis the charity is a going concern.

c) Income

Voluntary income including donations, gifts, legacies and grants of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:
- the donor specifies that the grant or donation must be used only in future accounting periods: or
- the donor has imposed conditions which must be met before the charity has absolute entitlement.

Income from commercial trading activities is recognised as earned.

Investment income is recognised on a receivable basis.

Income from fundraising events run by the charity, or by agents on its behalf, is recognised in the accounts as earned.

Income from charitable activities is recognised as earned.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipts of economic benefits from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised. Details can be found in the Trustees' Report.

e) Interest receivable
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.

f) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds comprise of income which the contributor has specified are to be solely used for particular areas of the charity's work or for a specific project being undertaken by the charity.

g) Expenditure and irrecoverable VAT
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 of commercial trading of the charity's retail shops and their associated support costs. It also includes the costs of the fundraising events and their support and promotion costs.
- Expenditure on charitable activities includes the costs of running the charity's cancer support centres, and the funding it provides to support clinical trials.
- Other expenditure represents those items not falling into any other heading.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs
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. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of an estimation of time spent by relevant staff.

i) Operating leases
The charity classifies the short term lease of properties and equipment as operating leases; the title to which remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets
Individual assets costing £500 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:
Medical equipment - 14.29% per annum
Fixtures and fittings - 15%, 20%, 25% and 33.33% per annum
Motor vehicles - 25% per annum
Leasehold land and buildings - equal annual instalments over the lease period
Freehold land and buildings - an open market valuation of the freehold property was conducted during the 2020, and it is shown at the value in the accounts.

k) Intangible fixed assets
Amortisation is provided to write off the cost of all intangible assets over their expected useful life. It is calculated on the original cost of the assets at the following rate:
Database - 10% per annum

l) Stock of goods purchased and stocks donated for resale
Stock of goods purchased for resale is included at the lower of cost or net realisable value. The value of donated goods held in the charity shops for resale at the year end date is not recognised in the balance sheet as it is not practical for the charity to establish the fair value on receipt of the goods. The amount is recognised when sold.

m) Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts.

n) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

p) Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured and amortised cost using the effective interest method.

q) Pensions
The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

Judgements and key sources of estimation uncertainty

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Useful economic lives of tangible fixed assets
The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the asses. See note 15 for the carrying amount of the tangible fixed assets and note 1j for the useful economic lives for each class of asset.

Useful economic lives of intangible fixed assets
The annual amortisation charge for intangible fixed assets is sensitive to changes in the estimated economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. See note 14 for the carrying amount of the intangible assets and note 1k for the useful economic life of the asset.

2. Legal status of the charity

The company is limited by guarantee. The number of members at the end of the year was 22 (2021: 22). The liability of each member or persons ceasing to be members within one year of one year of the company's winding up, towards payment of the company debts and liabilities, contracted before cessation of membership, and winding up expenses is limited to ten pounds.

3. Donations and legacies

	2022	2021
Unrestricted	£	£
Donations	160,651	136,572
Trust applications	20,900	43,092
Government and council grants	108,843	290,971
Legacies	149,941	93,695
	440,335	564,330
Restricted		
Donations	14	3,863
Trust applications	9,670	1,105
Legacies	-	-
	9,684	4,968

4. Charitable activities

	2022	2021
Unrestricted	£	£
Care centres	37,626	13,217
	37,626	13,217

5. Income from other trading activities

	2022	2021
	£	£
Retail sales	199,195	85,035
Fundraising and events	223,264	125,043
	422,459	210,078
Restricted trading activity income	1,623	375

6. Investment income

All of the charity's investment income arises from interest bearing deposit accounts.

7. Cost of raising funds

	2022	2021
	£	£
Charity shop costs	193,970	162,095
Fundraising costs	135,995	106,989
Office running costs	37,349	106,867
Legal and professional fees	-	-
	367,314	375,951

The cost of raising funds includes £1,351 (2021: £1,439) of restricted expenditure.

8. Cost of charitable activities

	Care centres £	Clinical trials £	2022 £	2021 £
Clinical trials funding	-	266	266	265
Care centre costs	329,251	-	329,251	303,556
Support salaries	31,711	528	32,239	31,174
Insurance	2,724	-	2,724	2,919
	363,686	794	364,480	337,914

	Care centres £	Clinical trials £	2021 £
Clinical trials funding	-	265	265
Care centre costs	303,556	-	303,556
Support salaries	30,663	511	31,174
Insurance	2,919	-	2,919
	337,138	776	337,914

Cost of clinical trials funded by restricted funds in the year £ -
Cost of clinical trials funded by restricted funds in the preceding year £ 187

9. Staff costs

Total staff costs during the year:	2022 £	2021 £
Gross salaries	517,368	517,368
Social security	21,511	21,511
Pension contributions	6,565	6,019
	545,444	544,898

There are no staff receiving emoluments of more than £60,000 (2021: None)

10. Staff numbers

	2022	2021
Total paid staff	37	42
Working full time	4	4
4 days per week	2	3
3 days per week	10	9
2 days per week	8	11
1 day per week	9	10
1/2 days per week	4	5
Full time equivalent	17	19

At the year end date 18 (2021 - 20) of the above employees participated in the defined contribution pension scheme.

11. Trustees remuneration and the cost of key management personnel

The trustees received no remuneration nor expenses during both the current and preceding year.

The key management personnel of the charity comprise the trustees and the management team. The total employee benefits of the key management personnel of the charity were £160,660 (2021: £150,728).

12. Net incoming resources

Net incoming resources for the year are stated after charging:	2022 £	2021 £
Depreciation of fixed assets	11,945	10,659
Amortisation of intangible fixed assets	-	93
Profit on disposal	-	-
Independent examiners remuneration	1,800	1,800
Rental payments under operating leases	84,678	75,469

13. Taxation

As a charity, Helen Rollason Heal Cancer Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14. Intangible fixed assets

	Database	Total
Cost		
At 1 February 2021	14,956	14,956
Additions	-	-
Disposals	-	-
At 31 January 2022	14,956	14,956
Amortisation		
At 1 February 2021	14,956	14,956
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 January 2022	14,956	14,956
Net book value		
At 31 January 2022	-	-
At 31 Janaury 2021	-	-

15. Tangible fixed assets

	Medical equipment	Land and buildings	Fixtures and fittings	Motor vehicles	Total
Cost or valuation					
At 1 February 2021	73,487	979,288	98,901	17,610	1,169,286
Additions	-	-	9,451	-	9,451
Disposals	-	-	-	-	-
At 31 January 2022	73,487	979,288	108,352	17,610	1,178,737
Depreciation					
At 1 February 2021	73,487	28,848	88,253	17,610	208,198
Charge for the year	-	7,454	4,491	-	11,945
Eliminated on disposal				-	-
At 31 January 2022	73,487	36,302	92,744	17,610	220,143
Net book value					
At 31 January 2022	-	942,986	15,608	-	958,594
At 31 Janaury 2021	-	950,440	10,648	-	961,088

Land and buildings represents:	Cost or valuation	Net book value
Freehold property	920,003	920,003
Leasehold property	59,285	22,983
	979,288	942,986

The freehold property was revalued on 8 January 2020 by a Member of the National Association of Estate Agents from Robert Dewar Associates, Commercial & Industrial Property Agents, Surveyors and Valuers.

The historical cost of the freehold property was £1,145,836. It had not been subject to any depreciation nor impairment.

16. Stock

	2022 £	2021 £
Goods purchased for resale	1,222	2,291

17. Debtors

	2022 £	2021 £
Taxation recoverable	25,810	23,040
Income receivable	97,091	81,881
Prepayments	30,573	26,011
	153,474	130,932

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	9,009	16,647
Other creditors	12,098	33,717
Taxation and social security	7,128	4,993
	28,235	55,357

Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	97,091	81,881
Carrying amount of financial liabilities		
Measured at amortised cost	21,107	50,365

19. Analysis of charitable funds

	Unrestricted	Restricted	Total
At the beginning of the year	1,339,974	9,512	1,349,486
Surplus for the year	179,731	(1,337)	178,394
	1,519,705	8,175	1,527,880

Unrestricted funds	General fund	Total unrestricted funds
At 1 February 2021	1,339,974	1,339,974
Unrealised loss on property valuation	-	-
Incoming resources	898,881	898,881
Resources expended	(719,150)	(719,150)
Transfer between funds	-	-
At 31 January 2022	1,519,705	1,519,705

Restricted funds	01-Feb-21 £	Transfer £	Incoming resources £	Resources expended £	Total restricted funds £
Counselling	-	-	7,670	(7,670)	-
Mid Essex Centre	-	-	2,623	(2,623)	-
Retail	6,213	-	14	(519)	5,708
Mindfulness	-	-	1,000	(1,000)	-
Cybertill	3,209	-	-	(832)	2,377
Treatment Couch	90	-	-	-	90
	9,512	-	11,307	(12,644)	8,175

Purpose of restricted funds

The Essex Community Fund made a grant to support the counselling service the charity offers.

The Mid Essex Centre reserve is for the costs of running that centre.

The retail reserve is income raised by shop volunteers, with the aim for it to be used in the maintenance and improvement of premises.

£1,000 was awarded to the charity to support the mindfulness classes.

The Cybertill fund represents net book value of Cybertill upgrades purchased with an amount donated for that purpose.

The Treatment Couch reserve is donations being made to fund the purchase of a new treatment couch at the Southend Centre.

20. Analysis of net assets between funds

	General fund	Restricted funds	2022 Total
Tangible fixed assets	956,140	2,454	958,594
Current assets	591,800	5,721	597,521
Current liabilities	(28,235)	-	(28,235)
Net assets	1,519,705	8,175	1,527,880

	General fund	Restricted funds	2021 Total
Tangible fixed assets	957,297	3,791	961,088
Current assets	438,034	5,721	443,755
Current liabilities	(55,357)	-	(55,357)
Net assets	1,339,974	9,512	1,349,486

21. Lease commitments

At the year end date the charity had the following lease commitments:

	2022 £	2021 £
Falling due:		
Within one year	79,944	75,612
Between one and five years	172,106	164,525
After five years	-	-
	252,050	240,137

22. Related party transactions

Donations without conditions totalling £363 (2021: £768) were made by trustees during the year. There were no other related party transactions in the period.

23. Ultimate controlling party

There is no ultimate controlling party.

HELEN ROLLASON HEAL CANCER CHARITY LIMITED

England & Wales - Charity number 1052861

Accounts

HELEN ROLLASON HEAL CANCER CHARITY

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

Company No. 3144906

Registered Charity No. 1052861

Helen Rollason Heal Cancer Charity
Trustees Report and Financial Statements
For the Year Ended 31 January 2021

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Helen Rollason Heal Cancer Charity

Report of the Trustees

For the Year Ended 31 January 2021

The trustees are pleased to present their Strategic Report and the Annual Report together with the financial statements of the charity for the year ending 31 January 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (issued in October 2019).

STRATEGIC REPORT

Objectives and activities

The Charity is established for the benefit of the public to assist in the treatment and care of persons suffering from cancer by:
- supporting people living with cancer through dedicated centres offering support, counselling and a range of complementary treatments and therapies;
- supporting research and clinical drug trials relating to cancer; and
- the provision of additional equipment and facilities for the continuing treatment of cancer.

The vision of the charity is to enable a better quality of life to everyone living with and affected by cancer. It aims to develop a network of centres and services that will support and care for individuals touched by cancer and improve their quality of life.

Providing support for cancer patients' emotional well-being alongside their medical treatment continues to be at the core of the charity's mission.

The charity is the legacy of BBC broadcaster Helen Rollason, whose wish was:
"Good quality of life while coping with cancer is the most important gift a sick person can receive. It should be available to everyone."

At the year end date, the charity had cancer support centres situated in Hatfield Peverel near Chelmsford, in the North Middlesex University Hospital in Edmonton, in Harlow Leisurezone, St Luke's Community Centre in Southend and ran smaller scale services from the Genesis Care Centre in Chelmsford.

Each of the centres offer reflexology, massage, aromatherapy and bach flower remedies for patients and counselling for patients, their family friends and carers. The support centres also give access to support groups to meet others.

The centres also offer manual lymphatic drainage for those diagnosed with lymphoedema. This is a massage technique that encourages the trapped lymphatic fluid along alternative pathways in the body thus reducing the swelling of the affected limb.

The charity provides funding towards the clinical trials at the North Middlesex University Hospital.

The charity is funded almost entirely by donations from the public, the proceeds from its retail outlets and through fundraising events.

Events are organised by the charity's own fundraising team, fundraising support groups and other supporters of the charity.

Contracts with the Mid Essex Hospital Trust for manual lymph drainage services and an equipment rental agreement with The Rivers Hospital provide a small percentage of the charity's income.

The trustees regularly reviews its aims, objectives and activities and the benefits they have brought to the people the charity aims to help. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they are set.

The charity's main activities are described above. All the charity's activities are to promote the care and support of individuals touched by cancer and are undertaken for the purposes of public benefit.

Our volunteers

The charity is extremely grateful for the considerable efforts of its volunteers who are involved in the provision of the charity shop operations, fundraising, support centres and main office.

Achievements and performance

As we are all aware the pandemic hit everybody hard in so many ways. The implications for the charity was that all our Cancer Support Centres and shops had to close in March 2020 and key fundraising events, including all community fundraising, ceased. What didn't stop was existing clients living with cancer needing support and new clients contacting the charity to ask for support. For many people living with cancer the pandemic meant there were significant delays with routine appointments and scans and in many cases radiotherapy and chemotherapy was cancelled as it was deemed that it would be safer for some clients to not to attend hospital to reduce the risks of catching Covid. The cancer Support Centres were closed but we quickly adapted our services and instigated welfare calls to clients.

These calls were made by some of the therapists and the purpose was to let clients know we were thinking about them and also for an opportunity to catch up on how they were feeling. In some instances it was identified that clients needed additional support and counselling was offered to them. During the pandemic we made 1192 welfare calls and left 470 messages.

"Had a lovely call from Wendy this morning. At a time when we are seeing Lockdown easing all around us it is easy to feel left behind when having to remain shielding but HRCC remind you that you are not alone and they're still there for you. Thank you."

The counselling service also had to adapt, and this moved from being face to face to telephone counselling. Referrals came in not only from the welfare calls but other organisations including Macmillan, Broomfield and Southend Hospitals, the Royal Marsden Hospital as well as self referrals and referrals from friends and family. From July to December 2020 we undertook 968 hours of counselling. In most cases clients were receiving their first counselling session in less than two weeks of the referral.

"The counsellor has given me back my joy in life. She has taught me how to deal with my own concerns and using methods enabling me to deal with fears and worries as they come along. I have hope again and even look to the future with plans that I had long shelved. Cancer will be here here."

Fundraising income was hit hard but there were still some successes. An online appeal was set up to support HRCC, Covid response grant applications were successful and Ride for Helen Essex happened – we were one of the very few organisations in the whole of East Anglia that managed to host an event.

Financial review

While the impact of Covid 19 was serious for the charity, with the financial assistance afforded through the Job Retention Scheme and the Council support grants the charity remains in a strong financial position.

Strategy groups have been formed to examine the key areas of the charity's operations to face the challenges of the future.

The charity achieved a surplus in the year and the trustees are very pleased with its performance.

Plans for the future

The charity has started to resume its normal face to face services, and has been able to increase the number of treatments offered in the Mid Essex Centre at Yvonne Stewart House with the additional space the renovation work provided.

It is planned that smaller scale services with be offered in new geographical locations through the use of hubs in the future.

The Trustees are considering the retail services of the charity, and are looking to expand the online options it offer.

ANNUAL REPORT

Investment powers and policy

The charity's liquid funds are invested in short term deposits in order to maximise the investment income while retaining cash for working capital requirements. Amounts are held in deposit accounts and where not required as working capital imminently on fixed term treasury deposits.

It is the charity's policy to acquire only fixed assets which will produce income for the charity in the future such as medical equipment, leasehold trading premises and vehicles for use in the trading activities.

Fundraising

The charity seeks to raise funds to support its services by obtaining donations from clients using its services and from other individuals and businesses. It also generates income from fundraising events organised by the charity, sponsorship money from individuals participating in sporting events such as the London Marathon and collection tins in local businesses. Such income is raised by the charity's in house fundraising team of staff and volunteers, and is monitored by the Board.

The charity does not use any professional fundraisers or commercial agencies to raise funds on its behalf.

No complaints were received by the charity or a person acting on its behalf about activities by the charity for the purpose of fund-raising.

In order to protect vulnerable people and other members of the public from unreasonable intrusion on a person's privacy, unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity and placing undue pressure on a person to give money or other property the charity complies with GDPR regulations. The charity also ensures that all staff and volunteers employed by the charity who undertake fundraising roles follow the fundraising Code of Practice. Third party fundraisers are supported by a member of the fundraising Team to ensure their fundraising does not breach regulations.

Reserves policy and going concern

It is the trustees policy that a minimum of 6 months forecast expenditure should be held on unrestricted Reserves, of which at least 50% should be held in cash.

The trustees aim is to have a charitable spend to 67% of total income in the coming financial year.

The trustees have reviewed the circumstances of the charity and due the effect on the charity's operations of the Covid19 pandemic the charity is carefully monitoring its level of reserves. They are currently of the view that the charity is a going concern.

Reference and administrative details

Charity registration number	1052861
Company registration number	3144906
Registered and operational office	Yvonne Stewart House The Street Hatfield Peverel Chelmsford Essex CM3 2EH
Independent examiners	Denmark Forrester Ltd Office 12 The Bentalls Centre Maldon CM9 4GD
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP
Life time president	Neville Davidson

Key management personnel

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end date were:

Trustees	Ben Schneider (Chair) Elaine Oddie (Treasurer) Graham Hart Margaret McIlroy Chantal Constable Stephen Morley Terry Green (resigned 7 June 2021) Rachel Leech Tracey Hazell Nick Sillitoe David Johnson John Triston (appointed 7 June 2021)	
Management team	Kate Alden	CEO
	Suzanne Hayden Sargeant	Financial Controller and Office Manager
	Pat Hume	Centres Development Manager
	Alison Matthews	Head of Retail

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated 11 January 1996 and registered as a charity 9 February 1996. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

Appointment of trustees

The directors of the company (the charity) are also charity trustees for the purposes of charity law and under the company's Memorandum and Articles are known as Trustees.

Under the provisions of the Articles:

(i) the number of trustees shall not be less than three but (unless determined by ordinary resolution) is not subject to any maximum.

(ii) at every annual general meeting one third of the trustees who are subject to retirement by rotation (or the number nearest to one third) shall retire and those to retire are those have been longest in office since their last appointment or reappointment.

Persons are invited to become trustees by the existing trustee board. The trustee board has reviewed the skills and experience of the existing trustees and the needs of the charity. As a result the trustees are actively engaged in the recruitment of additional trustees to strengthen the trustee board.

Under the articles the members of the company comprise the subscribers to the memorandum and such other persons or organisations as are admitted to membership in accordance with rules made by the trustees. Rules were made by the trustees on 11 July 2005 and provide that the trustees may admit to membership any person over the age of eighteen who is not a paid worker of the charity or any of its subsidiary companies and who in the opinion of the trustees has made a significant contribution or commitment to the work of the charity. The charity currently has twenty two members.

Indemnity insurance for the Trustees has been provided by the charity.

Trustee induction and training

Upon appointment trustees shall be provided with a welcome pack and encouraged to visit the various centres operated and/or supported by the charity. The purpose of the pack is to give new trustees an induction to the work of the charity and their responsibilities and to provide signposts to further information and resources.

Organisation

Ben Schneider is the Chair of the charity overseeing the board of Trustees

The CEO oversees a team of three other key managers appointed by the trustees who are responsible for the day to day operations of the charity. This team is lead by the Chief Executive Officer. The other managers have delegated authority for their areas of operation.

The trustees meet with the CEO on a monthly basis to monitor the running and performance of the charity.

Monthly meetings are also held between the CEO and the key managers to discuss the strategic direction and current issues.

Related parties and co-operation with other organisations

The charity works closely with several medical and health organisations including the Mid Essex Hospital Services NHS Trust, North Middlesex Hospital Services NHS Trust and Genesis Healthcare.

Pay policy for senior staff
The board of trustees and the senior management team comprise the key management personnel of the charity.

The directors of the company (the charity) are also charity trustees who give their time freely receiving no remuneration for their time and contribution. The pay of the senior staff is reviewed annually and compared to other organisations of similar size and nature.

Risk management
The trustees have adopted a statement of risk policy which (inter alia):
- trustees must ensure that the major risks to which the charity is exposed are reviewed and systems are established to mitigate those risks;
- it is recognised that risks can arise both from the charity's activities and a failure to act on or exploit opportunities;
- staff and volunteers are expected to consider the risks of any activity and act in accordance with any recommendations for risk management;
- proposed new activities, significant increases in existing activities and significant changes in the way those activities are pursued are first required to be the subject of a proper proposal to the trustees and risk assessed.

The trustees have instituted a review of the major risks to which the charity is exposed with a view to establishing a risk register and a procedure to mitigate the risks the charity faces.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the several premises where the charity conducts its operations.

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of Helen Rollason Heal Cancer Charity for the purposes of company law) are responsible for preparing the a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to disclosure of information to independent examiners

So far as the trustees are aware at the time of approving our trustees' annual report:

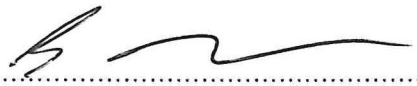
- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Trustee Board on and signed on its behalf



.....

Ben Schneider (Chair)
Trustee

Date: 4 October 2021

Helen Rollason Heal Cancer Charity

Independent Examiner's Report to the Trustees on the Accounts

For the Year Ended 31 January 2021

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 January 2020 which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2001 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts did 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 accounts 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.

Robert Easby

Date: 18/10/2021

Independent Examiner
For and on behalf of Denmark Forrester Ltd
Chartered Accountants
Statutory Auditor

Office 12
The Bentalls Centre
Maldon
Essex
CM9 4GD

Helen Rollason Heal Cancer Charity

Statement of Financial Activities

(Including Income and Expenditure Account)

For the Year Ended 31 January 2021

	Note	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
Income		£	£	£	£
Donations and legacies	3	564,330	4,968	569,298	345,913
Charitable activities	4	13,217	-	13,217	45,989
Other trading activities	5	209,703	375	210,078	588,438
Investments	6	75	-	75	895
Other		-	-	-	-
Total incoming resources		**787,325**	**5,343**	**792,668**	**981,235**
Expenditure					
Raising funds	7	374,512	1,439	375,951	530,015
Charitable expenditure	8	332,571	5,343	337,914	396,442
Total resources expended		**707,083**	**6,782**	**713,865**	**926,457**
Net income/(expenditure)		80,242	(1,439)	78,803	54,778
Transfer between funds		-	0	-	-
Freehold property revaluation		0	0	0	(223,833)
Net movement in funds		80,242	(1,439)	78,803	(169,055)
Reconciliation of funds					
Total funds brought forward		1,259,732	10,951	1,270,683	1,439,738
Total funds carried forward		**1,339,974**	**9,512**	**1,349,486**	**1,270,683**

All incoming resources and resources expended derive from continuing activities.

Helen Rollason Heal Cancer Charity
Statement of Financial Activities (continued)
(Including Income and Expenditure Account)
For the Year Ended 31 January 2021

2020 unrestricted and restricted funds

	Note	2020 Unrestricted £	2020 Restricted £	2020 Total funds £
Income				
Donations and legacies	3	306,674	39,239	345,913
Charitable activities	4	45,989	-	45,989
Other trading activities	5	581,556	6,882	588,438
Investments	6	895	-	895
Other		-	-	-
Total incoming resources		**935,114**	**46,121**	**981,235**
Expenditure				
Raising funds	7	528,543	1,472	530,015
Charitable expenditure	8	366,935	29,507	396,442
Total resources expended		**895,478**	**30,979**	**926,457**
Net income/(expenditure)		39,636	15,142	54,778
Transfer between funds		20,001	(20,001)	-
Freehold property revaluation		(223,833)	0	(223,833)
Net movement in funds		(164,196)	(4,859)	(169,055)
Reconciliation of funds				
Total funds brought forward		1,423,928	15,810	1,439,738
Total funds carried forward		**1,259,732**	**10,951**	**1,270,683**

Statement of Total Recognised Gains and Losses

	Total funds 2021 £	Total funds 2020 £
Surplus for the financial year	78,803	54,778
Unrealised losses of revaluation of freehold property	-	(223,833)
Total gains and losses recognised since last annual report	78,803	(169,055)

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2021

	Notes		2021 £		2020 £
Fixed assets					
Intangible assets	**14**		-		93
Tangible assets	**15**		961,088		958,168
			961,088		958,261
Current assets					
Stock	**16**	2,291		-	
Debtors	**17**	130,932		85,183	
Cash at bank and in hand		310,532		259,753	
		443,755		344,936	
Creditors: amounts falling due within one year	**18**	55,357		32,514	
Net current assets			388,398		312,422
Net assets			**1,349,486**		**1,270,683**
Funds	**19**				
Restricted funds			9,512		10,951
Unrestricted funds					
General fund			1,339,974		1,259,732
Designated funds			-		-
			1,349,486		**1,270,683**

The notes form part of these accounts.

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

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

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

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

Approved by the Board of Trustees , and signed on its behalf

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Ben Schneider (Chair) **Date** 4 October 2021

Helen Rollason Heal Cancer Charity

Statement of Cash Flows

For the Year Ended 31 January 2021

	2021 £	2020 £
Cash used in operating activities		
Net movement in funds	78,803	54,778
Depreciation charge	10,752	9,634
Loss/(profit) on the sale of fixed assets	0	(30)
Interest received	(75)	(895)
Decrease/(increase) in debtors	(45,749)	182,632
Increase in stock	(2,291)	0
Decrease in creditors	22,843	(19,090)
Net cash provided by operating activities	64,283	227,029
Cash flows from investing activities		
Interest income	75	895
Purchase of tangible fixed assets	(13,579)	(597,607)
Sale of tangible fixed assets	0	30
Cash used in investing activities	(13,504)	(596,682)
Decrease in cash and cash equivalents in the year	50,779	(369,653)
Cash and cash equivalents at the beginning of the year	259,753	629,406
Cash and cash equivalents at the end of the year	**310,532**	**259,753**

1. **Accounting policies, judgements and key sources of estimation uncertainty**

Company information

Helen Rollason Heal Cancer Charity is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Yvonne Stewart House, The Street, Hatfield Peverel, Chelmsford, Essex, CM3 2EH. The company number is 3144906.

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issue in October 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Helen Rollason Heal Cancer Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) Preparation of the accounts on a going concern basis

The charity reported a surplus for the year that has brought the reserves to an amount that could sustain the running costs for a period of in excess of 12 months and on that basis the charity is a going concern.

c) Income

Voluntary income including donations, gifts, legacies and grants of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:
- the donor specifies that the grant or donation must be used only in future accounting periods: or
- the donor has imposed conditions which must be met before the charity has absolute entitlement.

Income from commercial trading activities is recognised as earned.

Investment income is recognised on a receivable basis.

Income from fundraising events run by the charity, or by agents on its behalf, is recognised in the accounts as earned.

Income from charitable activities is recognised as earned.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipts of economic benefits from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised. Details can be found in the Trustees' Report.

e) Interest receivable
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.

f) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds comprise of income which the contributor has specified are to be solely used for particular areas of the charity's work or for a specific project being undertaken by the charity.

g) Expenditure and irrecoverable VAT
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 of commercial trading of the charity's retail shops and their associated support costs. It also includes the costs of the fundraising events and their support and promotion costs.
- Expenditure on charitable activities includes the costs of running the charity's cancer support centres, and the funding it provides to support clinical trials.
- Other expenditure represents those items not falling into any other heading.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs
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. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of an estimation of time spent by relevant staff.

i) Operating leases
The charity classifies the short term lease of properties and equipment as operating leases; the title to which remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets
Individual assets costing £500 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:
Medical equipment - 14.29% per annum
Fixtures and fittings - 15%, 20%, 25% and 33.33% per annum
Motor vehicles - 25% per annum
Leasehold land and buildings - equal annual instalments over the lease period
Freehold land and buildings - an open market valuation of the freehold property was conducted during the prior year, and it is shown at the value in the accounts.

k) Intangible fixed assets
Amortisation is provided to write off the cost of all intangible assets over their expected useful life. It is calculated on the original cost of the assets at the following rate:
Database - 10% per annum

l) Stock of goods purchased and stocks donated for resale
Stock of goods purchased for resale is included at the lower of cost or net realisable value. The value of donated goods held in the charity shops for resale at the year end date is not recognised in the balance sheet as it is not practical for the charity to establish the fair value on receipt of the goods. The amount is recognised when sold.

m) Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts.

n) Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of six months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at the settlement amount after allowing for any discounts due.

p) Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured and amortised cost using the effective interest method.

q) Pensions
The charity makes contributions to a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

Judgements and key sources of estimation uncertainty

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Useful economic lives of tangible fixed assets
The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the asses. See note 15 for the carrying amount of the tangible fixed assets and note 1j for the useful economic lives for each class of asset.

Useful economic lives of intangible fixed assets
The annual amortisation charge for intangible fixed assets is sensitive to changes in the estimated economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. See note 14 for the carrying amount of the intangible assets and note 1k for the useful economic life of the asset.

2. Legal status of the charity

The company is limited by guarantee. The number of members at the end of the year was 22 (2020: 20). The liability of each member or persons ceasing to be members within one year of one year of the company's winding up, towards payment of the company debts and liabilities, contracted before cessation of membership, and winding up expenses is limited to ten pounds.

3. Donations and legacies

	2021	2020
Unrestricted	£	£
Donations	136,572	149,683
Trust applications	43,092	9,525
Government and council grants	290,971	
Legacies	93,695	147,466
	564,330	306,674
Restricted		
Donations	3,863	14,192
Trust applications	1,105	25,047
Legacies	-	-
	4,968	39,239

4. Charitable activities

	2021	2020
Unrestricted	£	£
Care centres	13,217	44,489
Brachytherapy income	0	1,500
	13,217	45,989

5. Income from other trading activities

	2021	2020
	£	£
Retail sales	85,035	348,557
Fundraising and events	125,043	239,881
	210,078	588,438
Restricted trading activity income	375	6,882

6. Investment income

All of the charity's investment income arises from interest bearing deposit accounts.

7. Cost of raising funds

	2021	2020
	£	£
Charity shop costs	162,095	248,405
Fundraising costs	106,989	136,089
Office running costs	106,867	144,921
Legal and professional fees	-	600
	375,951	530,015

The cost of raising funds includes £1,439 (2020: £1,472) of restricted expenditure.

8. Cost of charitable activities

	Care centres £	Clinical trials £	2021 £	2020 £
Clinical trials funding	-	265	265	7,142
Care centre costs	303,556	-	303,556	364,961
Support salaries	30,663	511	31,174	20,574
Insurance	2,919	-	2,919	3,765
	337,138	776	337,914	396,442

	Care centres £	Clinical trials £	2020 £
Clinical trials funding	-	7,142	7,142
Care centre costs	364,961	-	364,961
Support salaries	20,237	337	20,574
Insurance	3,765	-	3,765
	388,963	7,479	396,442

Cost of clinical trials funded by restricted funds in the year	£	187
Cost of clinical trials funded by restricted funds in the preceding year	£	3,438

9. Staff costs

Total staff costs during the year:	2021 £	2020 £
Gross salaries	517,368	517,568
Social security	21,511	21,511
Pension contributions	6,019	5,699
	544,898	544,778

There are no staff receiving emoluments of more than £60,000 (2020: None)

10. Staff numbers

	2021	2020
Total paid staff	42	46
Working full time	4	4
4 days per week	3	3
3 days per week	9	9
2 days per week	11	13
1 day per week	10	12
1/2 days per week	5	5
Full time equivalent	19	20

At the year end date 20 (2020 - 20) of the above employees participated in the defined contribution pension scheme.

11. Trustees remuneration and the cost of key management personnel

The trustees received no remuneration nor expenses during the year. They received no remuneration and expenses reimbursements of £434 during the preceding year.

The key management personnel of the charity comprise the trustees and the management team. The total employee benefits of the key management personnel of the charity were £150,728 (2020: £155,363).

12. Net incoming resources

Net incoming resources for the year are stated after charging:	2021 £	2020 £
Depreciation of fixed assets	10,659	8,134
Amortisation of intangible fixed assets	93	1,500
Profit on disposal	-	30
Independent examiners remuneration	1,800	1,800
Rental payments under operating leases	75,469	116,094

13. Taxation

As a charity, Helen Rollason Heal Cancer Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14. Intangible fixed assets

	Database	Total
Cost		
At 1 February 2020	14,956	14,956
Additions	-	-
Disposals	-	-
At 31 January 2021	14,956	14,956
Amortisation		
At 1 February 2020	14,863	14,863
Charge for the year	93	93
Eliminated on disposal	-	-
At 31 January 2021	14,956	14,956
Net book value		
At 31 January 2021	-	-
At 31 Janaury 2020	93	93

15. Tangible fixed assets

	Medical equipment	Land and buildings	Fixtures and fittings	Motor vehicles	Total
Cost or valuation					
At 1 February 2020	73,487	967,018	97,592	17,610	1,155,707
Additions	-	12,270	1,309	-	13,579
Disposals	-	-	-	(1,495)	(1,495)
At 31 January 2021	73,487	979,288	98,901	16,115	1,167,791
Depreciation					
At 1 February 2020	73,487	22,015	84,427	17,610	197,539
Charge for the year	-	6,833	3,826	-	10,659
Eliminated on disposal	-	0		(1,495)	(1,495)
At 31 January 2021	73,487	28,848	88,253	16,115	206,703
Net book value					
At 31 January 2021	-	950,440	10,648	-	961,088
At 31 Janaury 2020	-	945,003	13,165	-	958,168

Land and buildings represents:	Cost or valuation	Net book value
Freehold property	920,003	920,003
Leasehold property	59,285	30,437
	979,288	950,440

The freehold property was revalued on 8 January 2020 by a Member of the National Association of Estate Agents from Robert Dewar Associates, Commercial & Industrial Property Agents, Surveyors and Valuers.

The historical cost of the freehold property was £1,145,836. It had not been subject to any depreciation nor impairment.

16. Stock

	2021 £	2020 £
Goods purchased for resale	2,291	-

17. Debtors

	2021 £	2020 £
Taxation recoverable	23,040	20,135
Income receivable	81,881	35,627
Prepayments	26,011	29,421
	130,932	85,183

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	16,647	10,412
Other creditors	33,717	14,560
Taxation and social security	4,993	7,542
	55,357	32,514

Financial instruments	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	81,881	35,628
Carrying amount of financial liabilities		
Measured at amortised cost	50,365	24,971

19. Analysis of charitable funds

	Unrestricted	Restricted	Total
At the beginning of the year	1,259,732	10,951	1,270,683
Surplus for the year	80,242	(1,439)	78,803
Unrealised loss on property valuation	0	-	0
Transfer between funds	0	0	-
	1,339,974	9,512	1,349,486

Unrestricted funds	General fund	Sandra Bateman Trust	Total unrestricted funds
At 1 February 2020	1,259,732	0	1,259,732
Unrealised loss on property valuation	0	-	0
Incoming resources	787,325	-	787,325
Resources expended	(707,083)	-	(707,083)
Transfer between funds	0	0	0
At 31 January 2021	1,339,974	-	1,339,974

The Sandra Bateman Trust represents a legacy received. The benefactor's preferred use of the Fund was for supporting a research post. However, the terms of the legacy stated that "the Charity may use the Trust Fund for any other objects of the Charity" should there be no need for this.

As it is not the charity's current practice to support individual posts relating to research, the Fund was included within unrestricted funds and the Trustees decided to designate the Fund for the future replacement of the Rochelle House Centre.

The renovation work at Yvonne Stewart House was completed during the year, and the Centre is now housed with in this building, the amount has therefore been transferred to the General Fund.

Restricted funds	01-Feb-20 £	Transfer £	Incoming resources £	Resources expended £	Total restricted funds £
Research	-	-	187	(187)	-
Mid Essex Centre	-	-	188	(188)	-
Retail	6,820	-	-	(607)	6,213
North Middlesex	-	-	4,563	(4,563)	-
Cybertill	4,041	-	-	(832)	3,209
Braintree hub	-	-	405	(405)	-
Southend Couch	90	-	-	-	90
	10,951	0	5,343	(6,782)	9,512

Purpose of restricted funds

The research fund is donations given to fund the clinical trials the charity supports.

The Mid Essex Centre reserve is for the costs of running that centre.

The retail reserve is income raised by shop volunteers, with the aim for it to be used in the maintenance and improvement of premises.

The North Middlesex fund is donations given to fund the London Cancer Support Centre.

£4,200 was donated to fund the purchase of a further Cybertill in a previous period. With the donors agreement the fund has been used to purchase till upgrades in the year.

Essex Community Foundation made a donation to the running of our the Braintree Hub.

Southend Couch reserve is donations being made to fund the purchase of a new treatment couch at the Southend Centre.

20. Analysis of net assets between funds

	General fund	Restricted funds	2021 Total
Tangible fixed assets	955,858	5,230	961,088
Current assets	439,473	4,282	443,755
Current liabilities	(55,357)	-	(55,357)
Net assets	1,339,974	9,512	1,349,486

	General fund	Restricted funds	2020 Total
Tangible fixed assets	957,063	1,198	958,261
Current assets	335,183	9,753	344,936
Current liabilities	(32,514)	-	(32,514)
Net assets	1,259,732	10,951	1,270,683

21. Lease commitments

At the year end date the charity had the following lease commitments:

	2021 £	2020 £
Falling due:		
Within one year	75,612	65,677
Between one and five years	164,525	175,343
After five years	-	4,790
	240,137	245,810

22. Related party transactions

Donations without conditions totalling £768 (2020: £661) were made by trustees during the year. There were no other related party transactions in the period.

23. Ultimate controlling party

There is no ultimate controlling party.