

**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.

## **Helen Rollason Heal Cancer Charity**

### **Report of the Trustees**

**For the Year Ended 31 January 2022**

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.



## **Helen Rollason Heal Cancer Charity**

### **Report of the Trustees**

**For the Year Ended 31 January 2022**

#### **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.

## Helen Rollason Heal Cancer Charity

### Report of the Trustees

For the Year Ended 31 January 2022

#### 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 Suzanne Hayden Sargeant Pat Hume (to June 2021) Hazel Keane (from October 2021) Alison Matthews Zoe Jay (from November 2021)	CEO Financial Controller & Office Manager Centres Development Manager Centres Development Manager Head of Retail 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.

## **Helen Rollason Heal Cancer Charity**

### **Report of the Trustees**

**For the Year Ended 31 January 2022**

#### **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.

## **Helen Rollason Heal Cancer Charity**

### **Report of the Trustees**

**For the Year Ended 31 January 2022**

#### **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.

**Helen Rollason Heal Cancer Charity**

**Report of the Trustees**

**For the Year Ended 31 January 2022**

**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 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

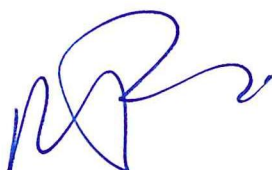
**Independent examiner's statement**

Since 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**

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

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**

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

**Statement of Total Recognised Gains and Losses**

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



**Helen Rollason Heal Cancer Charity**

**Balance Sheet**

**As at 31 January 2022**

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

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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash used in operating activities</b>		
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
<b>Net cash provided by operating activities</b>	<b>141,660</b>	<b>64,283</b>
<b>Cash flows from investing activities</b>		
Interest income	84	75
Purchase of tangible fixed assets	(9,451)	(13,579)
Sale of tangible fixed assets	-	-
<b>Cash used in investing activities</b>	<b>(9,367)</b>	<b>(13,504)</b>
<b>Increase in cash and cash equivalents in the year</b>	<b>132,293</b>	<b>50,779</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>310,532</b>	<b>259,753</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>442,825</b>	<b>310,532</b>

## **Helen Rollason Heal Cancer Charity**

### **Notes to the Financial Statements**

**For the Year Ended 31 January 2022**

#### **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.

**Helen Rollason Heal Cancer Charity**  
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**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.

# Helen Rollason Heal Cancer Charity

## Notes to the Financial Statements

For the Year Ended 31 January 2022

### 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

#### Unrestricted

	2022 £	2021 £
Donations	160,651	136,572
Trust applications	20,900	43,092
Government and council grants	108,843	290,971
Legacies	149,941	93,695
	<hr/> 440,335	<hr/> 564,330

#### Restricted

Donations	14	3,863
Trust applications	9,670	1,105
Legacies	-	-
	<hr/> 9,684	<hr/> 4,968

### 4. Charitable activities

#### Unrestricted

	2022 £	2021 £
Care centres	37,626	13,217
	<hr/> 37,626	<hr/> 13,217

### 5. Income from other trading activities

	2022 £	2021 £
Retail sales	199,195	85,035
Fundraising and events	223,264	125,043
	<hr/> 422,459	<hr/> 210,078
Restricted trading activity income	<hr/> 1,623	<hr/> 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	-	-
	<hr/> 367,314	<hr/> 375,951

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

**Helen Rollason Heal Cancer Charity**  
**Notes to the Financial Statements**  
**For the Year Ended 31 January 2022**

**8. Cost of charitable activities**

	<b>Care centres £</b>	<b>Clinical trials £</b>	<b>2022 £</b>	<b>2021 £</b>
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
	<u>363,686</u>	<u>794</u>	<u>364,480</u>	<u>337,914</u>
		<b>Care centres £</b>	<b>Clinical trials £</b>	<b>2021 £</b>
Clinical trials funding		-	265	265
Care centre costs		303,556	-	303,556
Support salaries		30,663	511	31,174
Insurance		2,919	-	2,919
		<u>337,138</u>	<u>776</u>	<u>337,914</u>
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**

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

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

**10. Staff numbers**

	<b>2022</b>	<b>2021</b>
Total paid staff	<u>37</u>	<u>42</u>
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	<u>17</u>	<u>19</u>

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

**Helen Rollason Heal Cancer Charity**  
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**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net incoming resources for the year are stated after charging:		
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
	<hr/>	<hr/>

**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**

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



**Helen Rollason Heal Cancer Charity**  
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**15. Tangible fixed assets**

	<b>Medical equipment</b>	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Motor vehicles</b>	<b>Total</b>
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
At 31 January 2022	-	942,986	15,608	-	958,594
At 31 January 2021	-	950,440	10,648	-	961,088
Land and buildings represents:		<b>Cost or valuation</b>	<b>Net book value</b>		
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.

<b>16. Stock</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Goods purchased for resale	1,222	2,291
<b>17. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxation recoverable	25,810	23,040
Income receivable	97,091	81,881
Prepayments	30,573	26,011
	153,474	130,932

**Helen Rollason Heal Cancer Charity**  
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**18. Creditors: amounts falling due within one year**

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

**Financial instruments**

**Carrying amount of financial assets**

Debt instruments measured at amortised cost	<u>97,091</u>	<u>81,881</u>
---------------------------------------------	---------------	---------------

**Carrying amount of financial liabilities**

Measured at amortised cost	<u>21,107</u>	<u>50,365</u>
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**19. Analysis of charitable funds**

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

**Unrestricted funds**

	<b>General fund</b>	<b>Total unrestricted funds</b>
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	<u>1,519,705</u>	<u>1,519,705</u>

# Helen Rollason Heal Cancer Charity

## Notes to the Financial Statements

For the Year Ended 31 January 2022

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
	<u>9,512</u>	<u>-</u>	<u>11,307</u>	<u>(12,644)</u>	<u>8,175</u>

### 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.

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<b>20. Analysis of net assets between funds</b>	<b>General fund</b>	<b>Restricted funds</b>	<b>2022 Total</b>
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
	<b>General fund</b>	<b>Restricted funds</b>	<b>2021 Total</b>
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:

	<b>2022 £</b>	<b>2021 £</b>
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.