

**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.

**Helen Rollason Heal Cancer Charity**  
**Report of the Trustees**  
**For the Year Ended 31 January 2023**

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 free 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.



**Helen Rollason Heal Cancer Charity**  
**Report of the Trustees**  
**For the Year Ended 31 January 2023**

**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.

**Helen Rollason Heal Cancer Charity**  
**Report of the Trustees**  
**For the Year Ended 31 January 2023**

**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 Suzanne Hayden Sargeant  Ann Miller  Hazel Keane Alison Matthews Zoe Jay	CEO Financial Controller and Office Manager (resigned October 2022) Finance Manager (appointed November 2022) Support Centres 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 2023**

**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.

**Helen Rollason Heal Cancer Charity**  
**Report of the Trustees**  
**For the Year Ended 31 January 2023**

**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**

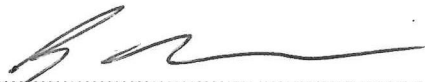
So far as the trustees are aware at the time of approving our trustees' annual report:

- 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 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

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 4LD

**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 £
<b>Income</b>					
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	-
<b>Total incoming resources</b>		<b>770,802</b>	<b>13,480</b>	<b>784,282</b>	<b>910,188</b>
<b>Expenditure</b>					
Raising funds	7	466,763	5,708	472,471	367,314
Charitable expenditure	8	375,786	8,820	384,606	364,480
<b>Total resources expended</b>		<b>842,549</b>	<b>14,528</b>	<b>857,077</b>	<b>731,794</b>
<b>Net income/(expenditure)</b>		<b>(71,747)</b>	<b>(1,048)</b>	<b>(72,795)</b>	<b>178,394</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(71,747)</b>	<b>(1,048)</b>	<b>(72,795)</b>	<b>178,394</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,519,705	1,175	1,527,880	1,349,486
<b>Total funds carried forward</b>		<b>1,447,958</b>	<b>1,127</b>	<b>1,455,085</b>	<b>1,527,880</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 2023**

**2022 unrestricted and restricted funds**

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

**Statement of Total Recognised Gains and Losses**

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



**Helen Rollason Heal Cancer Charity**  
**Balance Sheet**  
**As at 31 January 2023**

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

30th October 2023

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash used in operating activities</b>		
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)
<b>Net cash provided by operating activities</b>	<b>50,364</b>	<b>141,660</b>
<b>Cash flows from investing activities</b>		
Interest income	456	84
Purchase of tangible fixed assets	(38,576)	(9,451)
<b>Cash used in investing activities</b>	<b>(38,120)</b>	<b>(9,367)</b>
<b>Increase in cash and cash equivalents in the year</b>	<b>12,244</b>	<b>132,293</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>442,825</b>	<b>310,532</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>455,069</b>	<b>442,825</b>

**Helen Rollason Heal Cancer Charity**  
**Notes to the Financial Statements**  
**For the Year Ended 31 January 2023**

**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.

**Helen Rollason Heal Cancer Charity**  
**Notes to the Financial Statements**  
**For the Year Ended 31 January 2023**

**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.

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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.

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**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**

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

**4. Charitable activities**

<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Care centres	47,343	37,626
	<hr/> 47,343	<hr/> 37,626

**5. Income from other trading activities**

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

**6. Investment income**

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

**7. Cost of raising funds**

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

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

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**8. Cost of charitable activities**

	<b>Care centres</b>	<b>Clinical trials</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>384,606</u>	<u>0</u>	<u>384,606</u>	<u>364,480</u>
	<b>Care centres</b>	<b>Clinical trials</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Clinical trials funding	-	266	266	266
Care centre costs	329,251	-	329,251	329,251
Support salaries	31,711	528	32,239	32,239
Insurance	2,724	-	2,724	2,724
	<u>363,686</u>	<u>794</u>	<u>364,480</u>	<u>364,480</u>

The cost of running the care centres includes £8,820 (2022: £11,213) of restricted expenditure.

**9. Staff costs**

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

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

**10. Staff numbers**

	<b>2023</b>	<b>2022</b>
Total paid staff	<u>37</u>	<u>37</u>
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	<u>17</u>	<u>17</u>

At the year end date 22 (2022 - 18) of the above employees participated in the defined contribution pension scheme.

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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 £188,552 (2022: £160,660).

<b>12. Net incoming resources</b>	<b>2023</b>	<b>2022</b>
Net incoming resources for the year are stated after charging:	<b>£</b>	<b>£</b>
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**

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



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**15. Tangible fixed assets**

	Medical equipment	Land and buildings	Fixtures and fittings	Motor vehicles	Total
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
At 1 February 2022	73,487	36,302	91,744	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	93,332	17,610	229,185
<b>Net book value</b>					
At 31 January 2023	-	963,141	19,477	-	982,618
At 31 January 2022	-	942,986	16,608	-	958,594
		<b>Cost or valuation</b>	<b>Net book value</b>		
Land and buildings represents:					
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 had not been subject to any depreciation nor impairment.

<b>16. Stock</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Goods purchased for resale	2,817	1,222
	<hr/>	<hr/>
<b>17. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift Aid recoverable	9,664	25,810
Income receivable	21,438	97,091
Prepayments	46,818	30,573
	<hr/>	<hr/>
	77,920	153,474
	<hr/>	<hr/>

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18.	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>	
		<b>£</b>	<b>£</b>	
	Trade creditors	38,837	9,009	
	Other creditors	17,947	12,098	
	Taxation and social security	6,555	7,128	
		<hr/>	<hr/>	
		63,339	28,235	
		<hr/>	<hr/>	
	<b>Financial instruments</b>	<b>2023</b>	<b>2022</b>	
		<b>£</b>	<b>£</b>	
	<b>Carrying amount of financial assets</b>			
	Debt instruments measured at amortised cost	21,438	97,091	
		<hr/>	<hr/>	
	<b>Carrying amount of financial liabilities</b>			
	Measured at amortised cost	56,784	21,107	
		<hr/>	<hr/>	
19.	<b>Analysis of charitable funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	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	-	-	-
		<hr/>	<hr/>	<hr/>
		1,447,958	7,127	1,455,085
		<hr/>	<hr/>	<hr/>
			<b>General fund</b>	<b>Total unrestricted funds</b>
		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	-	-	
		<hr/>	<hr/>	
	At 31 January 2023	1,447,958	1,447,958	
		<hr/>	<hr/>	

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<b>Restricted funds</b>	<b>01-Feb-22</b>	<b>Transfer</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Total restricted funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)	-
	<u>8,175</u>	<u>-</u>	<u>13,480</u>	<u>(14,528)</u>	<u>7,127</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 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.

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<b>20. Analysis of net assets between funds</b>	<b>General fund</b>	<b>Restricted funds</b>	<b>2023 Total</b>
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
	<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 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:

	<b>2023 £</b>	<b>2022 £</b>
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.