

HELEN ROLLASON HEAL CANCER CHARITY
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

Company No. 3144906

Registered Charity No. 1052861

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

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Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019).

STRATEGIC REPORT

Objectives and activities

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

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

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

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

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

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

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

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

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

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

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

Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

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

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

Our volunteers

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

Achievements and performance

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

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

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

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

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

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

Financial review

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

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

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

Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

Plans for the future

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

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

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

ANNUAL REPORT

Investment powers and policy

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

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

Fundraising

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

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

Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

Reserves policy and going concern

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

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

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

Reference and administrative details

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

Key management personnel

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

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

Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

Structure, governance and management

Governing document

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

Appointment of trustees

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

Under the provisions of the Articles:

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

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

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

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

Trustee induction and training

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

Organisation

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

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

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

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

Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

Risk management

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

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

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

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

Trustees' responsibilities in relation to the financial statements

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

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

incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

Helen Rollason Heal Cancer Charity
Report of the Trustees
For the Year Ended 31 January 2024

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

Statement as to disclosure of information to independent examiners


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

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

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

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

Approved by the Trustee Board on and signed on its behalf



.....
John Triston (Chair)
Trustee

Date: 10 September 2024

Helen Rollason Heal Cancer Charity
Independent Examiner's Report to the Trustees on the Accounts
For the Year Ended 31 January 2024

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 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: 10 September 2024

Office 12
The Bentalls Centre
Maldon
Essex
CM9 4GD

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

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

All incoming resources and resources expended derive from continuing activities.

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

2023 unrestricted and restricted funds

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

Statement of Total Recognised Gains and Losses

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

Helen Rollason Heal Cancer Charity
Balance Sheet
As at 31 January 2024

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


.....
John Triston (Chair)

Date

10 September 2024

Helen Rollason Heal Cancer Charity
Statement of Cash Flows
For the Year Ended 31 January 2024

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

Helen Rollason Heal Cancer Charity
Notes to the Financial Statements
For the Year Ended 31 January 2024

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 2024

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.

Helen Rollason Heal Cancer Charity
Notes to the Financial Statements
For the Year Ended 31 January 2024

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 2024

2. Legal status of the charity

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

3. Donations and legacies

Unrestricted

	2024	2023
	£	£
Donations	202,308	170,050
Trust applications	2,500	8,100
Government and council grants	3,150	-
Legacies	27,427	23,917
	<hr/> 235,385	<hr/> 202,067

Restricted

Donations	-	5,774
Trust applications	-	5,000
	<hr/> -	<hr/> 10,774

4. Charitable activities

Unrestricted

	2024	2023
	£	£
Care centres	65,077	47,343
	<hr/> 65,077	<hr/> 47,343

5. Income from other trading activities

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

6. Investment income

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

7. Cost of raising funds

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

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

Helen Rollason Heal Cancer Charity
Notes to the Financial Statements
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8. Cost of charitable activities

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

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

9. Staff costs

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

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

10. Staff numbers

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

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

Helen Rollason Heal Cancer Charity
Notes to the Financial Statements
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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 £149,529 (2023: £188,552).

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

13. Taxation

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

14. Intangible fixed assets

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

Helen Rollason Heal Cancer Charity
Notes to the Financial Statements
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15. Tangible fixed assets

	Medical equipment	Land and buildings	Fixtures and fittings	Motor vehicles	Total
Cost or valuation					
At 1 February 2023	73,487	1,006,897	113,809	17,610	1,211,803
Additions	-	-	-	-	-
Disposals	(73,487)	-	-	-	(73,487)
At 31 January 2024	-	1,006,897	113,809	17,610	1,138,316
Depreciation					
At 1 February 2023	73,487	43,756	94,332	17,610	229,185
Charge for the year	-	7,454	10,680	-	18,134
Eliminated on disposal	(73,487)	-	-	-	(73,487)
At 31 January 2024	-	51,210	105,012	17,610	173,832
Net book value					
At 31 January 2024	-	955,687	8,797	-	964,484
At 31 January 2023	-	963,141	19,477	-	982,618
		Cost or valuation	Net book value		
Land and buildings represents:					
Freehold property		947,612	947,612		
Leasehold property		59,285	8,075		
		1,006,897	955,687		

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

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

16. Stock	2024 £	2023 £
Goods purchased for resale	1,628	2,817
17. Debtors	2024 £	2023 £
Gift Aid recoverable	6,452	9,664
Income receivable	16,660	21,438
Prepayments	48,773	46,818
	71,885	77,920

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18. Creditors: amounts falling due within one year

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

Financial instruments

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

19. Analysis of charitable funds

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

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

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

Purpose of restricted funds

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

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

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

20. Analysis of net assets between funds

	General fund	Restricted funds	2024 Total
Tangible fixed assets	964,484	-	964,484
Current assets	441,649	2,377	444,026
Current liabilities	(41,697)	-	(41,697)
Net assets at 31 January 2024	<u>1,364,436</u>	<u>2,377</u>	<u>1,366,813</u>
	General fund	Restricted funds	2023 Total
Tangible fixed assets	982,618	-	982,618
Current assets	528,679	7,127	535,806
Current liabilities	(63,339)	-	(63,339)
Net assets at 31 January 2023	<u>1,447,958</u>	<u>7,127</u>	<u>1,455,085</u>

Helen Rollason Heal Cancer Charity
Notes to the Financial Statements
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21. Lease commitments

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

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

22. Related party transactions

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

23. Ultimate controlling party

There is no ultimate controlling party.