

Helen Rollason Heal Cancer Charity

Financial Statements

Year Ended 31 January 2025

Charity registration number: 1052861

Company registration number: 03144906

Helen Rollason Heal Cancer Charity

Financial Statements

Year Ended 31 January 2025

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Helen Rollason Heal Cancer Charity

Charity Reference and Administrative Details

Year Ended 31 January 2025

Charity registration number 1052861

Company registration number 03144906

Trustees

John Triston (Chair)
Elaine Oddie (Treasurer)
Chantal Constable
Rachel Leech
Tracey Hazell (Resigned Nov 2024)
David Johnson
Ben Schneider
Tom Carr
Frederike Englund

Registered and operational office

Yvonne Stewart House
The Street
Hatfield Peverel
Chelmsford
CM3 2EH

Independent Examiners

Shirley Smith & Co Limited
11 Chandlers Way
South Woodham Ferrers
Chelmsford
CM3 5TB

Bankers

Barclays Bank Plc
1 Churchill Place
London
E14 5HP

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

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

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

Structure, governance and management

Governing document

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

Appointment of trustees

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

Under the provisions of the Articles:

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

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

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

Trustee induction and training

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

Organisational structure

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

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

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

Risk management

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

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

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

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

Report from Chief Executive Officer

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

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

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Trustees' Annual Report

Year Ended 31 January 2025

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

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

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

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

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

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

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

Strategic Report

Objectives and activities

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

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

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

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

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

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

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

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

Hospice.

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

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

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

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

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

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

Volunteers

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

Achievements and performance

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

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

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

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

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

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

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

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Trustees' Annual Report

Year Ended 31 January 2025

Financial review

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

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

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

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

Plans for the future

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

Our strategy for 2025 is as follows:

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

Annual Report

Investment powers and policy

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

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

Fundraising

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

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

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

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

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

Reserves policy and going concern

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

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

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

Key management personnel

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

Trustees

John Triston (Chair)
Elaine Oddie (Treasurer)
Chantal Constable
Rachel Leech
Tracey Hazell (resigned November 2024)
David Johnson
Ben Schneider
Tom Carr
Friederike Englund

Management team

Hazel Keane	Chief Executive Officer
Evelyn Fitz-Patrick	Management Accountant
Justine Wilsher	Head of Shared Services
Alison Matthews	Head of Retail
Zoe Jay	Head of Fundraising/Marketing
Lisa Curtis	Head of Support Services

Trustees' responsibilities in relation to financial statements

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

Helen Rollason Heal Cancer Charity

Trustees' Annual Report

Year Ended 31 January 2025

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

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

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

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

Statement as to disclosure of information to independent examiners

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

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

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

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

On behalf of the board



John Triston, (Chair) Trustee

8 September 2025

Helen Rollason Heal Cancer Charity

Independent Examiner's Report to the Trustees of The Helen Rollason Heal Cancer Charity Year Ended 31 January 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:



Shirley Smith & Co – Independent Examiner

Chartered Accountants

11 Chandlers Way
South Woodham Ferrers
CM3 5TB

8 September 2025

Helen Rollason Heal Cancer Trust

Statement of Financial Activities

Year ended 31 January 2025

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

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

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

All activities derive from continuing operations.

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

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		952,819		964,484
Current assets					
Stock	14	1,230		1,628	
Debtors	15	90,179		71,885	
Cash at bank and in hand		331,915		370,513	
Total current assets		423,324		444,026	
Creditors: amounts falling due within one year	16	<u>(20,926)</u>		<u>(41,697)</u>	
Net current assets			<u>402,398</u>		<u>402,329</u>
Total net assets			<u>1,355,217</u>		<u>1,366,813</u>
The total net assets are funded by the funds of the charity as follows:-					
Restricted funds					
Restricted revenue funds	18		-		2,377
Unrestricted funds					
Unrestricted revenue funds	18		1,355,214		1,364,436
Total charity funds			<u>1,355,214</u>		<u>1,366,813</u>

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

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

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

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

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

Helen Rollason Heal Cancer Charity

Balance Sheet

As at 31 January 2025

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



John Triston,
Director and Trustee

Approved by the board of trustees on 8 September 2025

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

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

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

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

(b) Income recognition

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

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

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

(c) Expenditure recognition

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

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

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

(d) Donated services and facilities

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

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

(e) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of time spent by relevant staff.

(f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

(g) Operating leases

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

(h) Tangible fixed assets

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

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

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

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

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

(i) Intangible fixed assets

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

(j) Stock of goods purchased and donated for resale

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

(k) Financial instruments including cash and bank balances

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

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

(l) Debtors

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

(m) Creditors and provisions

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

(n) Pensions

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

(o) Going concern

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

(p) Fund accounting

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

2 Donations and legacies

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

3 Charitable activities

	2025	2024
	£	£
Care centres	<u>78,513</u>	<u>65,077</u>

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

4 Income from other trading activities

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

5 Income from investments

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

6 Cost of raising funds

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

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

7 Cost of charitable activities

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

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

8 Staff costs

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

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

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

9 Staff numbers

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

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

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

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

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

11. Net incoming resources

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

12. Taxation

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

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

13 Tangible fixed assets

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

Land & buildings is represented by:

	NBV £
Freehold property	947,612
Leasehold property	<u>623</u>
Total	<u>948,235</u>

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

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

14 Stock

	2025 £	2024 £
Goods purchased for resale	<u>1,230</u>	<u>1,628</u>

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

15 Debtors

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

16 Creditors: amounts falling due within one year

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

Financial instruments

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

17 Analysis of movements in funds

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

Helen Rollason Heal Cancer Charity

Notes to the Financial Statements

Year Ended 31 January 2025

Purposes of restricted funds

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

18 Analysis of net assets between funds

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

19 Lease commitments

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

20 Related party transactions

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

21 Ultimate controlling party

There is no ultimate controlling party.