

Charity Registration No. 1078956

Company Registration No. 03640937 (England and Wales)

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CHAI-LIFELINE CANCER CARE

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S. Shipman
L. Hager
Lord Young of Graffham
Lady Kalms MBE
J. Hodes
A. Tookman
R. Segal
A Maurice

Charity number

1078956

Company number

03640937

Principal operating office

142-146 Great North Way
London
NW4 1EH

Auditor

Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Bankers

Barclays Bank PLC
131 Edgware Road
London
W2 2HT

CHAI-LIFELINE CANCER CARE

(A COMPANY LIMITED BY GUARANTEE)

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CHAI-LIFELINE CANCER CARE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also directors for the purpose of the Companies Act) present their annual report together with the audited financial statements of Chai-Lifeline Cancer Care (the company) for the year ended 31 March 2021.

The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 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) (effective 1 January 2019)".

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisors on the legal and administrative information page of the financial statements.

Structure, Governance and Management

Chai-Lifeline Cancer Care is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th September 1998 as amended by written resolution on 7th August 2012. It has no share capital. It is a registered charity, Charity number 1078956. The charity is governed by the Companies Act 2006 and the Charities Act 2011.

Appointment of Trustees, Induction and Training

Trustees may be recruited from the Jewish Community. They will be able to demonstrate an ability to support, promote and lead development of the charity. They will have an area of expertise that will enhance the work of the Trustees and contribute to the achievement of the charity's objectives.

New Trustees undergo induction training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the objectives and financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers and determines the general policy of the charity.

The Chief Executive, Lisa Steele, is appointed by the Trustees to manage the day-to-day operations of the charity with delegated responsibility.

The vast majority of Chai's staff provides face to face services for clients.

Related Parties

In the year ended 31st March 2021, the charity did not undertake any transactions with related parties other than those disclosed in the financial statements.

Risk Management

The Trustees assess the major risks to which the charity is exposed and implement systems to mitigate both financial and non-financial risks.

Chai has a risk register which is reviewed regularly. The Trustees also ensure that clinical governance is in place, throughout all service areas of therapy, complementary therapy and counselling, and physical and psychological groups.

**CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

As the impact of Covid-19 continues, all guidelines and protocols continued to be followed covering all aspects of the organisation.

Chai operates a high level of confidentiality with respect to all client information.

Achievable fundraising targets are set to cover realistic budgets, which are monitored on a monthly basis together with cash forecasts.

Objectives and Activities

The objectives of the charity are:

To promote the relief of persons suffering from cancer and their families within the Jewish Community and to prevent sickness by promoting good health care and the provision of education and screening programmes for persons within the Jewish community, whether suffering from cancer or not.

The charity has the general aim of providing an extensive range of services including counselling, therapies, complementary therapies, advocacy, legal, financial and spiritual advice, group activities and support groups for the Jewish community.

Chairman's statement

The impact of Covid-19 on cancer patients and their loved one is undeniable.

On almost a daily basis, it is reported in the media that an unexpected collateral damage of Covid-19 has meant that that cancer has become the 'forgotten C' as critical cancer services have been downgraded due to coronavirus. As a result, tens of thousands of cancer surgeries and treatments have been postponed or cancelled. Cancer Research UK reported that an overwhelming 3 million people are waiting for cancer screenings.

This has meant that our services have become even more of a lifeline for the thousands who depend on us. Notably there has been a 30% increase in the demand for our counselling services.

Chai does not receive any statutory funding but was able to continue to provide specialised services mainly through a matched funding campaign which also afforded the opportunity to inform the community of the comprehensive range of support services which Chai provides.

What Chai provides

Chai provides services to the Jewish community and these can be accessed either by self-referral or referral from a professional.

Chai's reputation for providing a highly professional service combined with sensitivity and care has encouraged those needing our service to contact us. Services are provided from our flagship centre in Hendon and from our 10 satellite centres across the UK. For those unable to access a Chai site, support will be provided through telephone counselling, skype and zoom, nationally and internationally. Awareness of our services has built significantly with enquiries from Israel, USA, Canada, Australia, Europe and South Africa.

Chai services provided to clients are:

- Advisory services – advocacy, information, image resource service, medical connections, nutritional and dietary advice, access to benefits, statutory services advice.
- Counselling – for cancer patients, their families and carers, telephone, skype and zoom counselling, counselling for genetic, psychosexual and relationship issues.
- Complementary therapies – acupuncture, aromatherapy, craniosacral therapy, Indian head massage, reflexology, hot stones, hypnotherapy, reiki, therapeutic massage, foot care, healing.
- Therapies – manual lymphatic drainage, physiotherapy, rehabilitation gym sessions, individual fitness sessions.

**CHAI-LIFELINE CANCER CARE
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

- Children, Teenage and Family Service – child therapy including art and music therapy, teenage counselling service.
- Chai in Schools Service – providing support to both pupils affected by a cancer diagnosis in their families and to teachers and head teachers.
- Medical Outpatient Rehabilitation and Palliative Care clinics – staffed by a consultant in Palliative Medicine.
- Group activities – art workshop, computer lessons, Israeli dancing, jewellery workshop, knitting, meditation, music workshop, open/supervised gym sessions, lymphedema Exercise, Pilates, table tennis, walking group, Wednesday afternoons social and yoga.
- Support groups – support groups for cancer patients, 2 bereavement support groups, BRCA support group, breast buddies, lifestyle group, meditation and mindfulness.
- Home support service – counselling, individual therapies and complementary therapies and advisory services in clients' homes, hospitals and hospices.
- Volunteer services – befriending, shopping, computer lessons, lifts to and from Chai and hospitals.

Due to the impact of Covid-19, from March 2020, some of these services could not be provided however; many clients continued to benefit through telephone, skype and zoom.

Objectives for 2020/21

- To ensure Chai has the resources and infrastructure to continue to meet the increasing need across all sites
- To continue to raise awareness through all social media platforms
- To plan a national 30th Anniversary Campaign
- To plan the Chai Northwest Biennial Dinner

All objectives were achieved.

Major areas of Fundraising activity

- Benefactors, Patronage and Friends campaign to engage with major donors and encourage sustainable support
- Matched Fundraising campaign
- Limited community fundraising events and sponsored activities due to Covid-19
- Two major postal appeals during the year

Performance and achievements in 2020/21

The national lockdown meant that all our centres had to close, and we were also not able to provide our Home Support Service as many of our clients are immunocompromised and had to shield.

We were able to move very swiftly, and we successfully transitioned many of our services to be provided through telephone, Skype and Zoom.

Social isolation was an extra challenge for our clients and, being aware of this, we also transferred groups that had previously only been accessed in our centres to now be available to our clients throughout the UK.

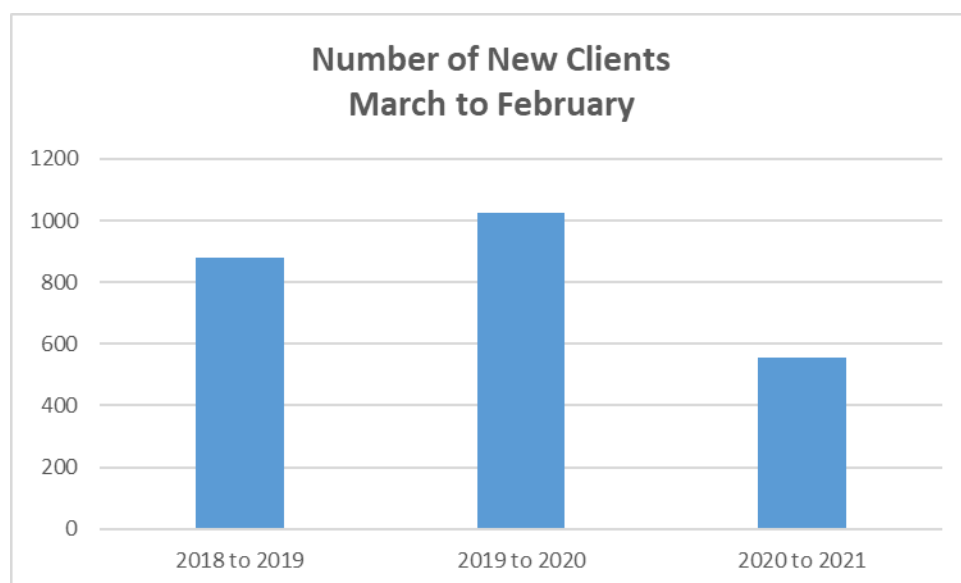
The feedback from our clients, both the cancer patients and their family members, is that our services make a tangible difference and that this ongoing support brings considerable relief and comfort. Without it their lives would be of poorer quality, as there is nowhere else for them to receive this level of specialised support.

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FOR THE YEAR ENDED 31 MARCH 2021

Due to the increase in the number of parents being diagnosed, many of whom have children, we have needed to expand our team of specialised children and teenage therapists to meet the demand. In addition we have further developed our 'Chai in Schools' programme which supports these children and provides practical advice and guidance to teachers.

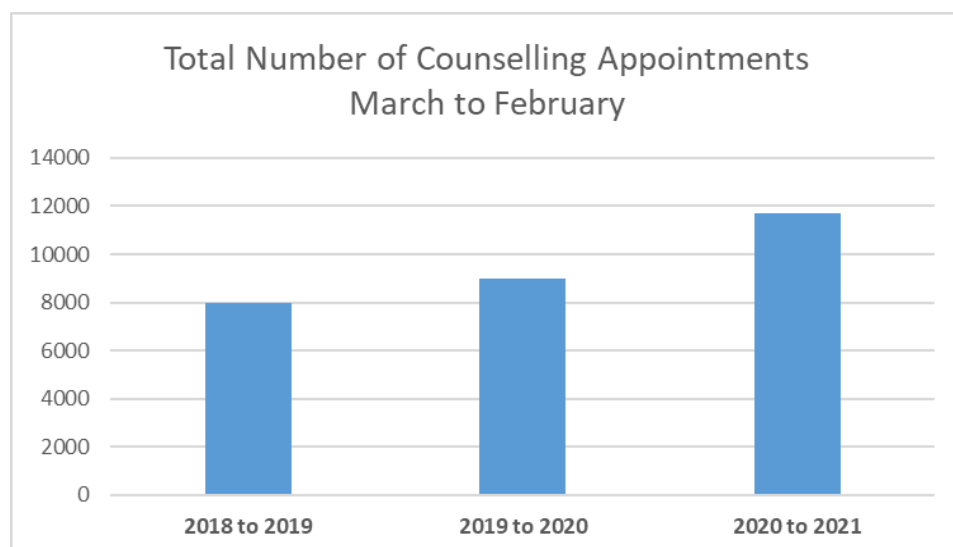
Service Activity

Number of New Clients:



Due to Covid, the number of new clients coming to Chai has fallen in the past year.

Total Number of Counselling appointments:



The number of counselling appointments has risen in the past year by 30%.

CHAI-LIFELINE CANCER CARE

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Developing Services

Chai's Medical Advisory Panel ensures that Chai is kept updated on all developments of cancer treatment and care. This knowledge, together with our clients' feedback, enables us to refine and plan the range of services that are needed to meet the complex and evolving needs of our clients.

The number of new clients coming to Chai has fallen in the past year. This is a direct result of many people not going to their GP when noticing any symptoms for fear of being referred to hospital and catching Covid. Sadly, a significant number are then diagnosed at later stages needing more radical treatments.

This prompted an 'open letter' from Chai's Medical Advisory Panel in all the national Jewish press highlighting this concerning issue. As widely reported, surge in demand is expected over the coming year.

Counselling appointments have risen by 30% in the past year. The unexpected collateral damage of the pandemic has meant that clients are facing more anxiety and more extreme physical and emotional challenges. The clients now coming to Chai have more complex needs.

Managing the long-term physical and emotional impact of living with a cancer diagnosis is an on-going challenge for our clients. However, with counsellors providing expert support and with the breadth of our complementary and therapeutic treatments, Chai makes a significant difference to people's lives.

Fundraising

A virtual Northwest Biennial Dinner was held in June, which raised awareness and some funds.

A matched funding campaign in December was successful in both raising funds and awareness.

Chai's two annual appeals, Pesach and Rosh Hashana were both successful.

Due to social distancing restrictions, most of the events, celebrations and challenges were cancelled or postponed.

We were able to hold the annual Club 18 Golf Day and Chai Society Gift Sale.

Quality assurance

Significant effort and resource have been put into ensuring that Chai is fully compliant with all the new GDPR legislation, which came into effect on 25th May 2018. A specialist independent consultant has reviewed all Chai's policies and all members of staff have attended GDPR awareness and training sessions across the UK Chai centres.

Chai continues to use the quality assurance scheme to assist it in monitoring the quality of its services and to contribute to the future development of new services. The system is an accredited tool which is used nationally in cancer support organisations. The system is called MYCaW (Measure Yourself Concerns and Wellbeing) and is used for most clients who use Chai's services.

The Counsellors' Handbook and Complementary Therapists' handbook have both been reviewed and are used across all of our sites to clarify processes and to ensure consistency throughout the organisation.

Chai's Staff Handbook has again been updated in line with current legislation.

The Volunteers' Handbook has been reviewed and constantly updated.

All further policies are reviewed and constantly updated.

Training for therapists and counsellors, including continued professional development, is provided.

An external Counselling Supervisor supports the Psychological Teams nationally.

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FOR THE YEAR ENDED 31 MARCH 2021**

The annual Natalie Shipman Memorial Lecture took place in October 2020. Professor Gordon Jayson, Professor of Medical Oncology at The Christie NHS Foundation Trust spoke about: new Strategies for Improving Outcomes in Ovarian Cancer.

Objectives for 2021/22

- In view of the impact of Covid 19, to ensure Chai has the resources to meet the increasing need across all sites.
- To recruit more specialised therapists and counsellors to meet the surge for support.
- To continue to raise awareness through all social media campaigns.
- To plan and implement a matched funding campaign.

Financial review

Donations received from all sources amounted to £4,284,697(2019/20: £3,576,530) representing a 19.80% increase from last year.

Funds were raised from specific major fundraising and community events, appeals, private donations, legacies, patronage campaign and commemorative giving.

Chai also received unsolicited donations.

During the year Chai expended:

Cost of providing services - £2,180,688 (2019/20: £2,736,878)

Fundraising and publicity costs - £416,093 (2019/20: £747,119)

Governance costs - £14,121 (2019/20: £13,808)

Annual accounts are delivered to the Charity Commission within 10 months of the financial year-end.

Financial Health

At 31st March 2021 there was a net surplus of income for the year of £1,848,723 (2020: £139,751).

Disclosure of Trustee remuneration

See note 10 to the accounts.

Investments

See note 13 to the accounts.

The charity's wholly owned subsidiary Chai-Lifeline Services Ltd remains dormant. At 31st March 2021 the company's reserves totalled £2.

The Trustees have adopted a low-risk strategy to the investment of the charity's funds. The aim of the investment activity is to obtain a reasonable balance between capital growth and income so the charity can meet future demands as well as current needs.

The Charity's investment holdings are currently managed by three independent investment managers, with whom investment mandates have been agreed. The investment managers report on performance and compliance with their mandates on a regular basis. The Trustees regularly monitor the levels of investments and the returns received to generate sufficient financial return to enable the charity to achieve its Objectives effectively and without interruption.

The charity's investment holdings are diversified by additional holdings in current and short-term cash deposits.

**CHAI-LIFELINE CANCER CARE
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Volunteers

Chai currently has 120 volunteers who work on behalf of the charity in a variety of roles including befriending, transport, reception duties and administration. The average volunteer spends 2-3 hours a week assisting Chai.

Reserves Policy

The trustees are committed to meeting the expectations of all clients turning to Chai for support and continue to explore unmet need. No client is turned away and no statutory funding is received.

Our charity supports very sick people and those who are close to them. Our activities include offering educational resources for patients, carers and professionals and our future plans are to proactively explore innovative methods of health promotion with our clientele. In view of the nature of the illness we frequently have a long term commitment with our patients and their families. The Trustees therefore think the charity's reserves policy should reflect this long term engagement and Chai is aiming to build sufficient unrestricted free funds to cover of at least two years' future operational costs, for the sake of prudence.

At 31 March 2021 free reserves are £5,839,289. The management team continue to put a strong emphasis on building these reserves and have a programme of financial planning to accumulate and sustain these reserves, which will need to increase in line with the finances required to fund the growth of clients using the services.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Chai-Lifeline Cancer Care for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 of fraud and other irregularities.

**CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2021***

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 20 December 2021 and signed on their behalf by:

L Hager

Trustee

R Segal

Trustee

CHAI-LIFELINE CANCER CARE

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHAI-LIFELINE CANCER CARE

Opinion

We have audited the financial statements of Chai-Lifeline Cancer Care (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHAI-LIFELINE CANCER CARE

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHAI-LIFELINE CANCER CARE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

**CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF CHAI-LIFELINE CANCER CARE**

- Except for any known or possible non-compliance, and as required by auditing standards, our work in respect of these included enquiry of management about company's policies, procedures, and related controls regarding compliance with laws and regulations and if there are any known instances of noncompliance.
- We tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.
- We performed analytical procedures to identify any unusual or unexpected relationships.
- We examined supporting documents for all material balances, transactions and disclosures.
- We evaluated the selection and application of accounting policies related to subjective measurements and complex transactions.
- We reviewed the Board of trustees' minutes.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Landau Morley LLP

20 December 2021

**Chartered Accountants
Statutory Auditor**

325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Landau Morley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	4,283,697	1,000	4,284,697	3,447,530	129,000	3,576,530
Investments	4	26,390	-	26,390	26,614	-	26,614
Other income	5	132,443	-	132,443	-	-	-
Total income		4,442,530	1,000	4,443,530	3,474,144	129,000	3,603,144
<u>Expenditure on:</u>							
Raising funds	6	416,093	-	416,093	747,119	-	747,119
Charitable activities	7	2,050,868	129,820	2,180,688	2,643,001	93,877	2,736,878
Total resources expended		2,466,961	129,820	2,596,781	3,390,120	93,877	3,483,997
Net gains/(losses) on investments	11	1,974	-	1,974	20,604	-	20,604
Net incoming/(outgoing) resources before transfers		1,977,543	(128,820)	1,848,723	104,628	35,123	139,751
Gross transfers between funds		1,192	(1,192)	-	4,374	(4,374)	-
Net movement in funds		1,978,735	(130,012)	1,848,723	109,002	30,749	139,751
Fund balances at 1 April 2020		5,675,150	3,576,879	9,252,029	5,566,148	3,546,130	9,112,278
Fund balances at 31 March 2021		7,653,885	3,446,867	11,100,752	5,675,150	3,576,879	9,252,029

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12	4,896,943		5,039,015	
Investments	13	364,520		463,821	
		<u>5,261,463</u>		<u>5,502,836</u>	
Current assets					
Debtors	15	420,385		291,711	
Investments	16	529,991		1,461,168	
Cash at bank and in hand		5,120,530		2,234,499	
		<u>6,070,906</u>		<u>3,987,378</u>	
Creditors: amounts falling due within one year	17	(231,617)		(238,185)	
Net current assets		<u>5,839,289</u>		<u>3,749,193</u>	
Total assets less current liabilities		<u>11,100,752</u>		<u>9,252,029</u>	
Income funds					
Restricted funds	18	3,446,867		3,576,879	
Unrestricted funds		7,653,885		5,675,150	
		<u>11,100,752</u>		<u>9,252,029</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 December 2021

L. Hager
Trustee

R. Segal
Trustee

Company Registration No. 03640937

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	24	1,858,995		154,605	
Investing activities					
Purchase of tangible fixed assets		(31,806)		(56,937)	
Purchase of investments		(699)		(381,979)	
Proceeds on disposal of investments		1,033,151			
Investment income received		26,390		26,614	
Net cash generated from/(used in) investing activities		1,027,036		(412,302)	
Net cash used in financing activities		-		-	
Net increase/(decrease) in cash and cash equivalents		2,886,031		(257,697)	
Cash and cash equivalents at beginning of year		2,234,499		2,492,196	
Cash and cash equivalents at end of year		5,120,530		2,234,499	

**CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

Charity information

Chai-Lifeline Cancer Care is a private company limited by guarantee incorporated in England and Wales. The registered office is 325-327 Oldfield Lane North, Greenford, Middlesex, UB6 0FX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016).

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future.

The Trustees have, however, recognised that, due to the impact of COVID-19, there has been a significant impact on the activities of the charity.

The Trustees are committed to supporting the charity and will continue to evaluate the situation on an ongoing basis and to develop plans for the charity to manage the financial impact going forward.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% straight line
Office equipment	15% straight line
Fixtures and fittings	15% straight line
Computer equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
General donations	400,000	1,000	401,000	543,166	129,000	672,166
Patronage	94,969	-	94,969	192,975	-	192,975
Legacies	158,613	-	158,613	402,000	-	402,000
New Year appeal	184,951	-	184,951	194,769	-	194,769
Pesach appeal	81,725	-	81,725	89,164	-	89,164
Golf days	45,821	-	45,821	127,592	-	127,592
Income from Dinner Function	139,708	-	139,708	1,222,659	-	1,222,659
Chai Challenge	-	-	-	35,516	-	35,516
Fashion Show	781	-	781	114,017	-	114,017
London Marathon	21,061	-	21,061	24,295	-	24,295
Manchester events	4,597	-	4,597	35,537	-	35,537
Other fundraising events	124,607	-	124,607	243,973	-	243,973
Service donations	80,849	-	80,849	221,867	-	221,867
30th Anniversary Campaign	2,946,015	-	2,946,015	-	-	-
	<u>4,283,697</u>	<u>1,000</u>	<u>4,284,697</u>	<u>3,447,530</u>	<u>129,000</u>	<u>3,576,530</u>

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income	-	1,665
Investment income	4,591	14,760
Interest receivable	21,799	10,189
	<u>26,390</u>	<u>26,614</u>

5 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Grants	132,443	-
	<u>132,443</u>	<u>-</u>

Included in grant income is £107,443 received in the year in respect of coronavirus job retention grant funding

6 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	183,637	468,010
Staff costs	231,131	272,132
	<u>414,768</u>	<u>740,142</u>
Fundraising and publicity	414,768	740,142
<u>Investment management</u>		
	1,325	6,977
	<u>416,093</u>	<u>747,119</u>

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

(Continued)

Costs of Raising funds comprised:

	2021	2020
Fundraising and publicity		
General donations	23,675	72,973
Patronage	5,320	17,808
Legacy costs	3,321	9,620
New Year appeal	30,590	36,576
Pesach appeal	19,880	22,106
Golf days	8,889	35,827
Dinner Function	39,833	357,228
Chai Challenge		9,729
Fashion Show	99	67,517
London Marathon	3,359	4,131
Manchester events	257	16,846
Other fundraising events	10,616	74,853
Services	7,792	14,928
30th Anniversary Campaign	261,137	-
	<u> </u>	<u> </u>
Total	<u>414,768</u>	<u>740,142</u>

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021	2020
	£	£
Staff costs	682,036	704,929
Freelance therapists' and consultants' costs	551,698	884,396
Publications costs	114,846	114,830
Advertising services	103,366	100,993
Postage and printing	-	7,727
Training supervisor costs	33,680	34,065
Room hire costs	42,514	58,418
Patients' aids/Consumables	15,152	24,278
Laundry services	145	12,193
Other costs	35,984	73,700
	<u>1,579,421</u>	<u>2,015,529</u>
Share of support costs (see note 8)	587,146	707,541
Share of governance costs (see note 8)	14,121	13,808
	<u>2,180,688</u>	<u>2,736,878</u>
Analysis by fund		
Unrestricted funds	2,050,868	2,643,001
Restricted funds	129,820	93,877
	<u>2,180,688</u>	<u>2,736,878</u>

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	166,667	-	166,667	183,849	-	183,849
Depreciation	173,878	-	173,878	180,694	-	180,694
Premises costs	86,444	-	86,444	144,584	-	144,584
Rates, water and electricity	18,441	-	18,441	41,375	-	41,375
Newspapers and journals	2,281	-	2,281	4,651	-	4,651
Computer and internet expenses	31,845	-	31,845	42,760	-	42,760
Telephone	7,483	-	7,483	15,137	-	15,137
Other costs	33,442	-	33,442	27,462	-	27,462
Postage and printing	22,077	-	22,077	34,680	-	34,680
Legal & Professional fees	44,588	-	44,588	32,349	-	32,349
Audit fees	-	9,197	9,197	-	9,205	9,205
Accountancy	-	4,924	4,924	-	4,603	4,603
	<u>587,146</u>	<u>14,121</u>	<u>601,267</u>	<u>707,541</u>	<u>13,808</u>	<u>721,349</u>
Analysed between						
Charitable activities	<u>587,146</u>	<u>14,121</u>	<u>601,267</u>	<u>707,541</u>	<u>13,808</u>	<u>721,349</u>

In respect of the year ended 31 March 2021, of the total depreciation cost of £173,878 (2020: £180,694), £114,367 (2020: £115,393) is attributable to unrestricted funds and £59,511 (2020: £65,301) is attributable to restricted funds.

Governance costs include payments to the auditors of £9,197 (2020- £9,205) for audit fees.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9 Employees

Number of employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
27	28

Employment costs

	2021	2020
	£	£
Wages and salaries	932,770	1,008,551
Social security costs	95,684	100,813
Other pension costs	51,380	51,546
	1,079,834	1,160,910

The key management personnel of the charity comprise one of the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the Charity were £224,102 (2020: £222,851).

Redundancy payments totalling £Nil (2020: £12,000) are included in wages and salaries costs.

Of the employees whose emoluments exceed £60,000, 2 (2020: 2) have retirement benefits accruing under defined contribution pension schemes.

The number of employees whose annual remuneration was £60,000 or more were:

	2021	2020
	Number	Number
In the band £100,001 - £110,000	1	1
In the band £110,001 - £120,000	1	1

10 Trustees' remuneration

The Charity Commission approved payments of remuneration, benefits in kind and pension contributions to Louise Hager, a trustee of the Charity, in her role as Chairman. Louise Hager promotes the charity nationally and internationally and leads the fundraising department. Payments are made pursuant to the authority set out in Article 5 of the Charity's Articles of Association.

Remuneration paid to the trustee (including benefits in kind and pension contributions) during the year ended 31 March 2021 totalled £119,565 (2020: £119,183).

During the year retirement benefits were accruing to 1 Trustee (2020 - 1) in respect of defined contribution pension schemes.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Revaluation of investments	1,974	20,604

12 Tangible fixed assets

	Freehold property	Office equipment	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2020	6,192,508	80,317	693,006	214,285	7,180,116
Additions	-	1,288	17,389	13,129	31,806
At 31 March 2021	6,192,508	81,605	710,395	227,414	7,211,922
Depreciation and impairment					
At 1 April 2020	1,323,512	76,060	563,373	178,156	2,141,101
Depreciation charged in the year	102,250	2,067	43,111	26,450	173,878
At 31 March 2021	1,425,762	78,127	606,484	204,606	2,314,979
Carrying amount					
At 31 March 2021	4,766,746	3,478	103,911	22,808	4,896,943
At 31 March 2020	4,868,996	4,257	129,633	36,129	5,039,015

Included in freehold property is land with a historic cost of £1,080,000 (2020 - £1,080,000) that is not depreciated.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

13 Fixed asset investments

	Listed investments £	Other investments	Total £
Cost or valuation			
At 1 April 2020	463,819	2	463,821
Additions	699	-	699
Transfer to current asset investments	(100,000)	-	(100,000)
At 31 March 2021	364,518	2	364,520
Carrying amount			
At 31 March 2021	364,518	2	364,520
At 31 March 2020	463,819	2	463,821

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	23	2	2

14 Financial instruments	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	894,509	1,924,987

15 Debtors	2021 £	2020 £
Amounts falling due within one year:		
Income tax recoverable and other debtors	220,931	72,414
Prepayments and accrued income	199,454	219,297
	420,385	291,711

Prepayments and accrued income include accrued income totalling £140,844 (2020: £148,650) in respect of amounts received in April 2021.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

16 Current asset investments

	2021	2020
	£	£
Unlisted investments	529,991	1,461,168
	<u>529,991</u>	<u>1,461,168</u>

Current asset investments comprise fixed term deposits of £429,991 (2020: £1,261,168) held in the UK and overseas bonds of £100,000 (2020: £200,000) in Israel.

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	26,947	24,451
Trade creditors	131,622	138,074
Amounts owed to subsidiary undertakings	2	2
Other creditors	-	6,163
Accruals and deferred income	73,046	69,495
	<u>231,617</u>	<u>238,185</u>

Accruals and deferred income include deferred income totalling £54,164 (2020: £33,605) in respect of amounts received in advance.

**CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds		Transfers £	Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
New Wing Building Fund	1,518,970	-	(29,170)	-	1,489,800	-	(23,749)	1,466,051
Chai Centre Building Fund	1,881,465	-	(36,131)	-	1,845,334	-	(30,738)	1,814,596
Chai Centre - Outpatient Rehabilitation & Palliative Care Service	69,104	129,000	(28,576)	-	169,528	1,000	(75,333)	95,195
Chai Centre - Manchester	76,591	-	-	(4,374)	72,217	-	(1,192)	71,025
	<u>3,546,130</u>	<u>129,000</u>	<u>(93,877)</u>	<u>(4,374)</u>	<u>3,576,879</u>	<u>1,000</u>	<u>(131,012)</u>	<u>3,446,867</u>

The restricted New Wing Building Fund and Chai Centre Building Fund provide for the construction of new buildings.

The restricted Outpatient Rehabilitation & Palliative Care Service Fund represents donations received for the provision of services by the charity.

The restricted Chai Centre Manchester Fund represents funds received for the Gym, the Kitchen and the Offices in Manchester.

The transfer between funds relates to funds expended totalling £1,192 (2020: £4,374) for the Offices in Manchester.

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,616,296	3,280,647	4,896,943	1,703,881	3,335,134	5,039,015
Investments	364,520	-	364,520	463,821	-	463,821
Current assets/ (liabilities)	5,673,069	166,220	5,839,289	3,507,448	241,745	3,749,193
	<u>7,653,885</u>	<u>3,446,867</u>	<u>11,100,752</u>	<u>5,675,150</u>	<u>3,576,879</u>	<u>9,252,029</u>

20 Operating lease commitments

At the reporting year end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2021 £	2020 £
Within one year	5,794	6,953
Between two and five years	-	5,794
	<u>5,794</u>	<u>12,747</u>

21 Related party transactions

Donations of £18,617 (2020: £37,579) were received during the year from the Trustees and from entities connected with the Trustees.

22 Controlling Party

The company is limited by guarantee and under the control of the Trustees.

23 Subsidiaries

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Chai-Lifeline Services Limited	England & Wales	Dormant	Ordinary	100.00

CHAI-LIFELINE CANCER CARE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

23 Subsidiaries

(Continued)

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Chai-Lifeline Services Limited	-	2

24 Cash generated from operations

2021

2020

£

£

Surplus for the year	1,848,723	139,751
Adjustments for:		
Investment income recognised in statement of financial activities	(26,390)	(26,614)
Fair value gains and losses on investments	(1,974)	(20,604)
Depreciation and impairment of tangible fixed assets	173,878	180,694
Movements in working capital:		
(Increase) in debtors	(128,674)	(140,468)
(Decrease)/increase in creditors	(6,568)	21,846
Cash generated from operations	1,858,995	154,605

25 Analysis of changes in net funds

The charity had no debt during the year.