

# THE PICKERING CANCER DROP-IN CENTRE

England & Wales · Charity number 1112623

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [05568506](#)

**Registered** 2006-01-04

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 27 Monson Road  
Tunbridge Wells  
Kent  
TN1 1LS

**Phone** 01892 511880

**Email** [info@pickeringcancercentre.org.uk](mailto:info@pickeringcancercentre.org.uk)

**Website** [www.pickeringcancercentre.org.uk](http://www.pickeringcancercentre.org.uk)

## Activities

---

**Objects:** 3.1 THE RELIEF OF PERSONS SUFFERING FROM CANCER OR OTHER SICKNESS BY THE PROVISION OF SERVICES AND FACILITIES (INCLUDING COMPLEMENTARY AND ALTERNATIVE THERAPIES, AND IN EXCEPTIONAL CIRCUMSTANCES, FINANCIAL ASSISTANCE) FOR THEM AND THEIR FAMILIES, FRIENDS AND CARERS WHICH ARE CALCULATED TO RELIEVE HUMAN SUFFERING AND DISTRESS 3.2 THE ADVANCEMENT OF PUBLIC EDUCATION IN AND UNDERSTANDING OF THE NATURE, CAUSES AND TREATMENTS OF CANCER PARTICULARLY AMONG (BUT NOT LIMITED TO) PERSONS SUFFERING FROM CANCER AND THEIR FAMILIES, FRIENDS AND CARERS

**Activities:** We support anyone affected by cancer, be they patients, their partners, children, friends or carers, in a safe, relaxing, friendly environment where mutual support and information can be found. We offer a range of complementary therapies. All our services are provided free of charge.

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

---

- **Area of benefit:** NOT DEFINED. IN PRACTICE. KENT
- Kent

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£136,799	£123,621	-	-
2023-12-31	£164,092	£139,750	-	-
2022-12-31	£306,700	£123,882	-	-
2021-12-31	£147,000	£64,422	-	-
2020-12-31	£106,909	£88,617	-	-

## Trustees

---

Name	Role	Appointed
Angela Ward		2023-06-26
Chris Maslin		2023-06-26
Danielle Vera Friend		2024-10-28
Dr REMA JYOTHIRMAYI		
RICHARD WILLIAM MOORE		2012-07-16

**THE PICKERING CANCER DROP-IN CENTRE**

England & Wales - Charity number 1112623

---

# Accounts

---

**THE PICKERING CANCER DROP-IN CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED*  
**31 DECEMBER 2024**

Registered charity number: 1112623  
Registered company number: 05568506

## CONTENTS

	Page
Reference and administrative details	1
Report of the Board of Trustees	2
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

# THE PICKERING CANCER DROP-IN CENTRE

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024

---

Board of Trustees	Mr D Bartholomew (Chair) Dr R J Angel Mrs K Dodd (appointed 22 July 2024) Ms D Friend (appointed 28 October 2024) Dr R Jyothirmayi Mr S J Marnoch (resigned 22 April 2024) Mr C Maslin Mrs C A McGibney (resigned 24 October 2024) Mr R W Moore Mrs P Taylor (resigned 28 October 2024) Ms A Ward
Company number	05568506
Charity number	1112623
Registered and principal office	27 Monson Road Tunbridge Wells Kent TN1 1LS
Independent examiner	James Mathieson FCA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Investment advisers	Investing Ethically Limited 33 Whiffer Road Norwich NR3 2AW

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

The Board of Trustees of the charity present their annual report together with the financial statements of the charity for the year ended 31 December 2024. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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). This report is also the Directors' Report required by Company Law.

### Objectives and activities

The mission of the charity is to ensure that everyone impacted by cancer in our community has the love, care and support they need.

The objects of the charity as stated in the Memorandum of Association are:

- (i) The relief of persons suffering from cancer by the provision of services and facilities (including complementary therapies) for them, their families, friends and carers.
- (ii) The advancement of understanding of the nature, causes and treatments of cancer particularly among (but not limited to) persons suffering from cancer, their families, friends and carers.

In order to achieve these objectives, the charity has a drop-in centre which is open every Monday, Tuesday, Wednesday and Friday (excluding Bank Holidays) for people affected by cancer to drop in for support, information, complementary therapies and counselling.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### Achievements and performance

The Trustees have reviewed and referred to the Charity Governance Code and, as the charity continues to grow and its services reach more of our community, they are regularly examining policies and procedures to ensure best practice. The Trustees recognise their responsibilities to the wider community who provide the charity with financial and other support to ensure financial and procedural integrity. To that end where necessary they are seeking outside assistance, in the form of advice and/or training, and are ensuring that all volunteers involved with the organisation are similarly trained and informed.

### *Review of activities*

The Trustees are proud to report that The Pickering Cancer Drop-In Centre remains a charity entirely run by a team of approximately 30 volunteer staff and therapists. The charity has no paid staff. During 2024 the Centre saw 2,445 visits to the Centre (up from 1,989 in 2023) and 1,049 treatments given (up from 788 in 2023).

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### *1. Fundraising*

During 2024 our community was very active in doing events and challenges to raise money for our Centre. Every donation, large or small, is of value to us, whatever its size and amount but of particular note this year are the St George's Day lunch, Denny's Fest, and one of our visitors who did a series of 20 challenges, one for each year of Pickering's life. The former raised just over £21,000, Denny's Fest in excess of £7,000 and the latter, just over £16,000. We have had some legacy donations this year and the Trustees are always glad when they hear that people value our services so much that they choose to leave funds to the charity in their Will.

### *2. Holiday Home*

The holiday home was considerably busier this year than in prior years as visitors heard from each other of the healing powers of a stay there and it was fully occupied over the spring and summer months particularly, and the autumn and winter seeing a drop off, but it was nevertheless still enjoyed by some. The home is a sanctuary for all that go and is a valuable resource for the charity to be able to offer when cancer treatments often prevent people from travelling due to health or financial issues. The Trustees continue to monitor it's use and financial viability and, for now, feel that it justifies its investment.

### *3. Personnel*

2024 saw an increase in the number of volunteers and therapists with the range of therapies offered being increased as different individuals offered their services. The therapy treatments given, which are free to all visitors attending the Centre, are important in providing a space of healing and relaxation, complementing everything they are receiving in the allopathic setting. Our Centre would not exist without our volunteers who make countless cups of tea and coffee, provide a space of safety for emotions to be expressed and held and also wield a Hoover and duster on a daily basis! We are beyond grateful to them for all their help and support and know how lucky we are to have such willing and capable individuals, the majority of whom have been personally touched by cancer, showing up on a daily basis to keep our Centre not only open but thriving.

### *Summary*

2024 was a successful year for the charity with our services reaching and being appreciated by more people than ever. A testament to the value people feel, the Centre is to them is their commitment to giving back, in whatever way they can. From every cupcake sold to every marathon or other challenge completed, our supporters show us that they are grateful for what the charity has given them and their family and friends. Remaining entirely volunteer led continues to allow us to put every penny we receive into our visitors and the services provided at the Centre, whilst enabling us to secure the future of the charity as it continues to develop and grow. The Trustees look forward to 2025 being a year when the Centre expands still further in its visitor numbers and in its physical presence.

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### Financial review

At the 31 December 2024 the charity generated net income of £29,622 (2023: £57,047). This includes net gains on investments totalling £16,444 (2023: net gains of £32,705).

The charity has benefitted from services provided by many volunteers who provide counselling, therapies and support at the Centre. The value of this support is not quantified in the financial statements but is invaluable to the operation of the charity.

### *Reserves policy*

The Trustees have adopted a formal reserves policy. The charity is almost entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation. The Trustees also believe that the charity requires protection against, and the ability to continue operating, despite catastrophic or lesser but damaging events. As such the Trustees believe that holding reserves equivalent to 5 years of running costs is appropriate to protect against these two potential issues. The policy is therefore to hold unrestricted free reserves equivalent to 5 years of annual costs (estimated to be £60,000 per year) and amounts in total to £300,000.

At the year end the charity had unrestricted free reserves (unrestricted funds less fixed assets) of £934,113 (2023: £876,501). The Trustees have been looking at how they may extend their offering to a wider number of people in furtherance of their mission. It is clear that the Centre is being outgrown by the increasing demand for our services in the local community and the Trustees are in discussion as to how best to meet the increasing need. One possibility is to purchase and move to a larger premises and during this financial year this solution and its financial ramifications have been extensively explored. Steps are now being taken to bring these expansion plans to fruition in the 21<sup>st</sup> year of the charity's operation.

The Trustees have a designated fund for the SMILE fund of £50,000. This is held to financially assist visitors and/or their families who are experiencing temporary or long-term problems because of cancer. There is also a fund of £10,000 set aside for the Pevensey holiday home to support its annual costs.

At the year end the charity had restricted funds of £56,686 (2023: £67,752). Of this balance £51,459 relates to monies provided for the running costs of the Pevensey Holiday home. The remaining £5,227 is held towards maintenance of the garden at the Centre.

### *Going concern*

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### *Material investments policy*

Funds not immediately required for day-to-day outgoings are placed in deposit accounts. The Trustees' investment strategy is to hold funds in low to medium risk investments providing a reasonable rate of return.

#### Structure, governance and management

##### *Constitution*

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity is constituted under a Memorandum of Association and is a registered charity number 1112623.

The principal object of the Charity is to provide support to anyone affected by cancer, be they patients, their partners, children, friends or carers, in a safe, relaxing, friendly environment where mutual support and information can be found.

##### *Methods of appointment or election of Trustees*

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are recruited by word of mouth according to the special skill sets that they can offer from within the local community.

The Charity has a small management team, all volunteers, who are responsible for the day to day running and practice issues, as well as the recruitment and management of volunteers, voluntary complimentary therapists, and the fundraising team.

##### *Risk Management*

A Risk Register was compiled. Where this showed areas of medium or high-risk, steps have been taken to deal with these areas. The Risk register is reviewed at the quarterly Trustee meetings.

##### *Governance Review*

During the financial year the trustees appointed an independent adviser to review all governance matters at the charity and assist in the writing and updating of all policies to ensure the charity has clear guidance for all parties in all areas.

##### Plans for future periods

The charity acquired its current premises in 2019 and has now raised sufficient funds in order to maintain the current building and to put down a deposit on a new, larger, premises locally. We are really excited to have found an ideal property for us since we have been outgrowing our existing Centre for some time. We are excited to finally be able to use the very generously donated funds to enable us to make this purchase. The purchase of the new premises will complete early in 2026 out of savings and investments. Following refurbishment of the new premises to make it suitable for our

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

purposes (we are running a fundraising campaign for this), the current premises will also be sold as soon as possible.

#### Trustees' responsibilities statement

The Trustees (who are also directors of The Pickering Cancer Drop-In Centre 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 judgments 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 charitable 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 and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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

This report was approved by the Trustees on 23 September 2025 and signed on their behalf by:

David Bartholomew  
Chair of Board of Trustees

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE PICKERING CANCER DROP-IN CENTRE

*FOR THE YEAR ENDED 31 DECEMBER 2024*

---

I report to the Board of Trustees on my examination of the accounts of The Pickering Cancer Drop-In Centre ("the charity") for the year ended 31 December 2024.

## Responsibilities and Basis of Report

As the Trustees of the charity (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.

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

## Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; 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 Companies Act 2006 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.

James Mathieson FCA  
Lindeyer Francis Ferguson Limited  
North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

Date: 23 September 2025

THE PICKERING CANCER DROP-IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Grants, donations and legacies	2	121,308	-	121,308	152,713
Other trading activities	3	1,760	-	1,760	3,360
Investments		13,731	-	13,731	8,019
<b>Total income</b>		<b>136,799</b>	<b>-</b>	<b>136,799</b>	<b>164,092</b>
Expenditure on:					
Raising funds	4	3,986	-	3,986	11,465
Charitable activities	5	108,569	11,066	119,635	128,285
<b>Total expenditure</b>		<b>112,555</b>	<b>11,066</b>	<b>123,621</b>	<b>139,750</b>
Net gains on investments		16,444	-	16,444	32,705
Net income / (expenditure)		40,688	( 11,066)	29,622	57,047
<b>Net movement in funds</b>		<b>40,688</b>	<b>( 11,066)</b>	<b>29,622</b>	<b>57,047</b>
Reconciliation of funds:					
Total funds brought forward		1,672,035	67,752	1,739,787	1,682,740
<b>Total funds carried forward</b>	<b>10</b>	<b>1,712,723</b>	<b>56,686</b>	<b>1,769,409</b>	<b>1,739,787</b>

THE PICKERING CANCER DROP-IN CENTRE

BALANCE SHEET  
AS AT 31 DECEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	7		718,610		735,534
Listed investments	8		399,873		379,356
			<u>1,118,483</u>		<u>1,114,890</u>
Current assets					
Prepayments and accrued income	9	13,668		14,861	
Cash at bank and in hand		647,152		612,592	
		<u>660,820</u>		<u>627,453</u>	
Creditors: amounts falling due within one year					
Accruals		(9,894)		(2,556)	
Net current assets			650,926		624,897
Total net assets			<u>1,769,409</u>		<u>1,739,787</u>
Represented by the funds of the charity:					
Unrestricted funds			1,712,723		1,672,035
Restricted funds			56,686		67,752
	10		<u>1,769,409</u>		<u>1,739,787</u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 23 September 2025 and signed on their behalf by:

David Bartholomew  
Trustee

Company number: 05568506

## 1 Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Pickering Cancer Drop-In Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

### Status

The charity is a private company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 27 Monson Road, Tunbridge Wells, Kent TN1 1LS.

### Income

Income from grants and donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy, any conditions attaching to the legacy are either within the control of the charity or have been met, and the amount of any residuary legacy can be estimated reliably.

Gifts in kind are included in the financial statements when the charity is entitled to them, when it is probable that the charity will receive the economic benefits, and when the fair value or value to the charity, as appropriate, can be measured with sufficient reliability.

1 Accounting policies continued

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 Trustees consider that there is one overall activity. Direct costs are those costs directly incurred in the carrying on of the charitable activity.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities, and include governance costs.

All expenditure is inclusive of irrecoverable VAT.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	Not depreciated
Freehold property / improvements	2% - 5% on cost
Fixtures, fittings and equipment	20% - 33.3% on cost

Listed investments

Listed investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Fair value gains or losses are recognised in the Statement of Financial Activities.

## THE PICKERING CANCER DROP-IN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies continued

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2 Income from grants, donations and legacies

	2024	2023
	£	£
Donations	111,014	100,713
Legacy	10,294	52,000
	<u>121,308</u>	<u>152,713</u>

In the preceding period, restricted income from grants, donations and legacies was £Nil.

During the period the charity received donated goods and services amounting to £Nil (2023: £1,400 for event entertainment services).

#### 3 Income from other trading activities

	2024	2023
	£	£
Fundraising events:		
Birthday event	1,350	-
Christmas Lunch	410	-
60s night	-	3,360
	<u>1,760</u>	<u>3,360</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on raising funds	2024	2023
	£	£
Cost of fundraising events	672	8,435
Investment management fees	3,314	3,030
	<u>3,986</u>	<u>11,465</u>

In the preceding period, expenditure on raising funds from restricted funds was £Nil.

5 Expenditure on charitable activities	2024	2023
	£	£
Direct costs:		
Centre direct costs	1,717	1,257
Holiday home direct costs	10,886	9,765
Financial assistance	38,096	63,305
Events for beneficiaries	3,720	3,910
Support costs:		
Anniversary party direct costs	8,843	-
Premises costs	7,806	11,967
Insurance	2,877	1,950
Other office costs	4,914	2,774
Other support costs	7,388	7,777
Depreciation	16,924	17,000
Legal and Professional	13,500	5,916
Governance costs:		
Independent examiner's fees	2,964	2,664
	<u>119,635</u>	<u>128,285</u>

In the preceding period, expenditure on charitable activities from restricted funds was £9,627.

Financial Assistance relates to grants given to individuals from the SMILE fund, as set out in note 10.

6 Net income	2024	2023
	£	£
This is stated after charging:		
Depreciation	16,924	17,000
Independent examiner's fees - examination	1,976	1,776
Independent examiner's fees - other services	988	888
	<u>19,888</u>	<u>19,664</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Total £
Cost			
Brought forward	796,434	19,363	815,797
Carried forward	<u>796,434</u>	<u>19,363</u>	<u>815,797</u>
Depreciation			
Brought forward	66,644	13,619	80,263
Charge for the year	15,028	1,896	16,924
Carried forward	<u>81,672</u>	<u>15,515</u>	<u>97,187</u>
Net book value			
At 31 December 2024	<u>714,762</u>	<u>3,848</u>	<u>718,610</u>
At 31 December 2023	<u>729,790</u>	<u>5,744</u>	<u>735,534</u>

Included within freehold property is land valued at £225,000 which is not depreciated.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Listed investments	2024	2023
	£	£
Fair value brought forward	379,356	347,467
Additions at cost	4,607	63,467
Disposals at carrying value	( 538)	( 61,336)
Change in fair value	16,448	29,758
	<u>399,873</u>	<u>379,356</u>

Realised losses of £4 (2023: gains of £2,946) are included in net gains on investments.

9 Prepayments and accrued income	2024	2023
	£	£
Prepayments	12,642	9,994
Accrued income	294	3,000
Other debtors	732	1,867
	<u>13,668</u>	<u>14,861</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Statement of movements on funds - current year

	1 January 2024 £	Income £	Expenditure £	Transfers / gains & losses £	31 December 2024 £
General fund	876,501	124,799	( 48,692)	( 18,495)	934,113
Designated funds:					
Fixed asset fund	735,534	-	( 16,924)	-	718,610
SMILE fund	50,000	-	( 38,096)	38,096	50,000
Pevensey Holiday Home	10,000	-	-	-	10,000
20th Anniversary	-	12,000	( 8,843)	( 3,157)	-
Total unrestricted funds	<u>1,672,035</u>	<u>136,799</u>	<u>( 112,555)</u>	<u>16,444</u>	<u>1,712,723</u>
Garden	5,407	-	( 180)	-	5,227
Pevensey Holiday home	62,345	-	( 10,886)	-	51,459
Total restricted funds	<u>67,752</u>	<u>-</u>	<u>( 11,066)</u>	<u>-</u>	<u>56,686</u>
Total funds	<u><u>1,739,787</u></u>	<u><u>136,799</u></u>	<u><u>( 123,621)</u></u>	<u><u>16,444</u></u>	<u><u>1,769,409</u></u>

*Designated Funds*

The fixed asset fund represents the net book value of fixed assets which are not freely available reserves.

The SMILE fund relates to funds set aside by the Trustees and donations received to financially assist visitors and/or their families who are experiencing temporary or long term problems because of cancer. Grants were made totalling £38,096 in the year. The Trustees have agreed to set aside £50,000 towards this annually to ensure that there are always sufficient funds to pay grants in the next year.

The Trustees have set aside £10,000 to assist with the holiday home costs going forwards.

The Trustees agreed to designate £12,000 to fund the 20th Anniversary Party. The fund was not fully used on the party so the remainder has been transferred to general funds.

*Restricted Funds*

In the previous year restricted donations were received towards the annual maintenance costs of the Pevensey Holiday Home. £10,886 was spent on this in 2024 including pitch fees.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

11 Statement of movements on funds - prior year

	1 January 2023 £	Income £	Expenditure £	Transfers / gains & losses £	31 December 2023 £
General fund	798,789	164,092	( 49,818)	( 36,562)	876,501
Designated funds:					
Fixed asset fund	746,572	-	( 17,000)	5,962	735,534
SMILE fund	50,000	-	( 63,305)	63,305	50,000
Pevensey Holiday Home	10,000	-	-	-	10,000
<b>Total unrestricted funds</b>	<b>1,605,361</b>	<b>164,092</b>	<b>( 130,123)</b>	<b>32,705</b>	<b>1,672,035</b>
Garden	5,509	-	( 102)	-	5,407
Pevensey Holiday home	71,870	-	( 9,525)	-	62,345
<b>Total restricted funds</b>	<b>77,379</b>	<b>-</b>	<b>( 9,627)</b>	<b>-</b>	<b>67,752</b>
<b>Total funds</b>	<b>1,682,740</b>	<b>164,092</b>	<b>( 139,750)</b>	<b>32,705</b>	<b>1,739,787</b>

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	718,610	-	718,610
Listed investments	399,873	-	399,873
Net current assets	594,240	56,686	650,926
	<b>1,712,723</b>	<b>56,686</b>	<b>1,769,409</b>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Analysis of net assets between funds continued

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Prior year:			
Tangible fixed assets	735,534	-	735,534
Listed investments	379,356	-	379,356
Net current assets	557,145	67,752	624,897
	<u>1,672,035</u>	<u>67,752</u>	<u>1,739,787</u>

13 Related party transactions

The key management personnel are considered to be the Board of Trustees. During the year one Trustee benefited from use of the holiday home, in their capacity as a volunteer, to a value of circa £350 (2023: £453). The Trustees recognise that although this was in capacity as volunteer this creates a potential conflict of interest. The Trustees underwent a governance and policy review during the year and as part of this a use of services policy was drawn up. This confirms that there must be no use of the lodge by either volunteers or Trustees. No other Trustees received any remuneration or other benefits (2023: £Nil).

During the year, no Trustees (2023: Nil) were reimbursed for expenses incurred on behalf of the charity (2023: £Nil).

14 Post balance sheet events

The charity is currently in the process of purchasing a new property for the value of £880,000. Post year end, contracts have been exchanged, but completion is not expected to take place until February 2026.

**THE PICKERING CANCER DROP-IN CENTRE**

England & Wales - Charity number 1112623

---

# Accounts

---

**THE PICKERING CANCER DROP-IN CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED*  
**31 DECEMBER 2023**

Registered charity number: 1112623  
Registered company number: 05568506

## CONTENTS

	Page
Reference and administrative details	1
Report of the Board of Trustees	2
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

# THE PICKERING CANCER DROP-IN CENTRE

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

---

Board of Trustees	Mr D Bartholomew (Chair) Mr R W Moore Dr R J Angel Dr R Jyothirmayi Mr S J Marnoch (resigned 22 April 2024) Mr R A Mellhuish (resigned 27 June 2023) Mrs P Taylor Mrs C A McGibney Mr J Anderson (resigned 27 March 2023) Mr C Maslin (appointed 26 June 2023) Ms A Ward (appointed 26 June 2023)
Company number	05568506
Charity number	1112623
Registered and principal office	27 Monson Road Tunbridge Wells Kent TN1 1LS
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Investment advisers	Investing Ethically Limited 33 Whiffer Road Norwich NR3 2AW

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

The Board of Trustees of the charity present their annual report together with the financial statements of the charity for the year ended 31 December 2023. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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). This report is also the Directors' Report required by Company Law.

### Objectives and activities

The mission of the charity is to ensure that everyone impacted by cancer in our community has the love, care and support they need.

The objects of the charity as stated in the Memorandum of Association are:

- (i) The relief of persons suffering from cancer by the provision of services and facilities (including complementary therapies) for them, their families and carers.
- (ii) The advancement of understanding of the nature, causes and treatments of cancer particularly among (but not limited to) persons suffering from cancer, their families, friends and carers.

In order to achieve these objectives, the charity has a drop-in centre which is open every Monday, Tuesday, Wednesday and Friday (excluding Bank Holidays) for people affected by cancer to drop in for support, information, complementary therapies and counselling.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### Achievements and performance

The trustees have reviewed and referred to the Charity Governance Code and, as the charity continues to grow and its services reach more of our community, they are regularly examining policies and procedures to ensure best practice. The trustees recognise their responsibilities to the wider community who provide the charity with financial and other support to ensure financial and procedural integrity. To that end where necessary they are seeking outside assistance, in the form of advice and/or training, and are ensuring that all volunteers involved with the organisation are similarly trained and informed.

### *Review of activities*

The Trustees are proud to report that The Pickering Cancer Drop-In Centre remains a charity entirely run by a team of approximately 30 volunteer staff and therapists. The charity has no paid staff. During 2023 the Centre saw 1,989 visits to the Centre and 788 treatments given.

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

### *1. Fundraising*

During 2023 we received the benefit of various legacies and several fundraising and sponsored challenge events in the local community. Our own main fundraiser was a 60s night which was enjoyed by all that attended. As ever, the annual St George's Day lunch arranged by a group called The Exiles took place in April and raised a significant amount for the charity. We were part of the Tunbridge Wells Soapbox Race again which resulted in a sizeable corporate donation from a local insurance company. Denny's Fest, a local event was again arranged by Denny's Place Barbers and Fourteen Arrows Tattoos as part of the Tunbridge Wells Fringe Festival in aid of our charity and raised a large sum of money. We were also lucky enough to be the beneficiary charity of various music, and sponsored events held during the year. Finally, we sadly lost some members of our community during the year and between memory, funeral and legacy amounts, significant income was generated.

### *2. Holiday Home*

Our holiday home in Pevensey offers the opportunity for people to get away when they are not able to travel further afield or to get travel insurance for any hoped-for trips. The holiday home was used for 17 different stays during the year, varying from a couple of nights to a week's stay. We make no charge for this facility and everyone that has gone has been grateful for the opportunity to spend precious time with family and friends by the sea. For some this proved to be their last family holiday together.

### *3. Personnel*

As ever, the volunteers have been the lifeblood of Pickering and have continued to provide unwavering support to Polly, Caroline and Janice this year. We had 21 volunteers and 12 therapists during the year and are able to offer a range of therapies now from reflexology to seated back shoulder massage and from personal training to art therapy and included the addition of a ceramics group and acupuncture during the year under review. All complementary therapies are provided free of charge and are particularly beneficial to those going through active medical treatment and are always much enjoyed and appreciated.

### *Summary*

2023 was a very busy year at the Centre as evidenced by the number of visitors we had, and treatments offered. The charity continues to provide a unique service to the community and as volunteers we continue to feel privileged and humbled to support everyone that comes into the Centre. It was an emotional year with some significant losses in our community, but the sorrows were balanced by a couple of good social events (60's night and Christmas lunch) and the general benefit that visitors clearly get and express to us from being part of our community.

### *Financial review*

At the 31 December 2023 the charity generated net income of £57,047 (2022: £107,977). This includes net gains on investments totalling £32,705 (2022: net losses of £68,102).

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

The charity has benefitted from services provided by many volunteers who provide counselling, therapies and support at the Centre. The value of this support is not quantified in the financial statements but is invaluable to the operation of the charity.

### *Reserves policy*

The Trustees have adopted a formal reserves policy. The charity is almost entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation. The Trustees also believe that the charity requires protection against, and the ability to continue operating, despite catastrophic or lesser but damaging events. As such the trustees believe that holding reserves equivalent to 5 years of running costs is appropriate to protect against these two potential issues. The policy is therefore to hold unrestricted free reserves equivalent to 5 years of annual costs (estimated to be £60,000 per year) and amounts in total to £300,000.

At the year end the charity had unrestricted free reserves (unrestricted funds less fixed assets) of £876,501 (2022: £798,789). The trustees have been looking at how they may extend their offering to a wider number of people in furtherance of their mission. It is clear that the Centre is being outgrown by the increasing demand for our services in the local community and the trustees are in discussion as to how best to meet the increasing need. One possibility is to purchase and move to a larger premises and at the financial year end this solution and its financial ramifications are being explored by the Board.

The trustees have a designated fund for the SMILE fund of £50,000. This is held to financially assist visitors and/or their families who are experiencing temporary or long-term problems because of cancer. There is also a fund of £10,000 set aside for the Pevensey Holiday home to support its annual costs.

At the year end the charity had restricted funds of £67,752. Of this balance £62,345 relates to monies provided for the running costs of the Pevensey Holiday home. The remaining £5,407 is held towards maintenance of the garden at the Centre.

### *Going concern*

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### *Material investments policy*

Funds not immediately required for day-to-day outgoings are placed in deposit accounts. The Trustees' investment strategy is to hold funds in low to medium risk investments providing a reasonable rate of return.

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### Structure, governance and management

##### *Constitution*

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity is constituted under a Memorandum of Association and is a registered charity number 1112623.

The principal object of the Charity is to provide support to anyone affected by cancer, be they patients, their partners, children, friends or carers, in a safe, relaxing, friendly environment where mutual support and information can be found.

##### *Methods of appointment or election of Trustees*

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are recruited by word of mouth according to the special skill sets that they can offer from within the local community.

The Charity has a small management team, all volunteers, who are responsible for the day to day running and practice issues, as well as the recruitment and management of volunteers, voluntary complimentary therapists, and the fundraising team.

##### *Risk Management*

A Risk Register was compiled. Where this showed areas of medium or high-risk steps have been taken to deal with these areas. The Risk register is reviewed at the quarterly Trustee meetings.

##### Plans for future periods

The charity acquired its premises in 2019 and will continue to raise funds in order to maintain the building and secure the long-term goals of the charity.

##### Trustees' responsibilities statement

The Trustees (who are also directors of The Pickering Cancer Drop-In Centre 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 judgments and accounting estimates that are reasonable and prudent;

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES *FOR THE YEAR ENDED 31 DECEMBER 2023*

---

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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

This report was approved by the Trustees on 20 August 2024 and signed on their behalf by:

David Bartholomew  
Chair of Board of Trustees

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE PICKERING CANCER DROP-IN CENTRE

*FOR THE YEAR ENDED 31 DECEMBER 2023*

---

I report to the Board of Trustees on my examination of the accounts of The Pickering Cancer Drop-In Centre ("the charity") for the year ended 31 December 2023.

## Responsibilities and Basis of Report

As the Trustees of the charity (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.

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

## Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; 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 Companies Act 2006 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.

A S Healey FCA CTA DChA  
Lindeyer Francis Ferguson Limited  
North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

Date: 3 September 2024

THE PICKERING CANCER DROP-IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2023	2023	2023	2022
	Note	£	£	£	£
					Restated
Income from:					
Grants, donations and legacies	2	152,713	-	152,713	203,378
Other trading activities	3	3,360	-	3,360	93,260
Investments		8,019	-	8,019	3,323
Total income		<u>164,092</u>	<u>-</u>	<u>164,092</u>	<u>299,961</u>
Expenditure on:					
Raising funds	4	11,465	-	11,465	33,587
Charitable activities	5	118,658	9,627	128,285	90,295
Total expenditure		<u>130,123</u>	<u>9,627</u>	<u>139,750</u>	<u>123,882</u>
Net gains / (losses) on investments		32,705	-	32,705	( 68,102)
Net income		66,674	( 9,627)	57,047	107,977
Transfers between funds		-	-	-	-
Net movement in funds		<u>66,674</u>	<u>( 9,627)</u>	<u>57,047</u>	<u>107,977</u>
Reconciliation of funds:					
Total funds brought forward					
As originally stated		1,612,100	77,379	1,689,479	1,574,763
Prior period adjustment		( 6,739)	-	( 6,739)	-
As restated		<u>1,605,361</u>	<u>77,379</u>	<u>1,682,740</u>	<u>1,574,763</u>
Total funds carried forward	10	<u><u>1,672,035</u></u>	<u><u>67,752</u></u>	<u><u>1,739,787</u></u>	<u><u>1,682,740</u></u>

THE PICKERING CANCER DROP-IN CENTRE

BALANCE SHEET  
AS AT 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
				Restated	Restated
Fixed assets					
Tangible assets	7		735,534		746,572
Listed investments	8		379,356		347,467
			<u>1,114,890</u>		<u>1,094,039</u>
Current assets					
Prepayments and accrued income	9	14,861		22,901	
Cash at bank and in hand		612,592		591,748	
		<u>627,453</u>		<u>614,649</u>	
Creditors: amounts falling due within one year					
Accruals		(2,556)		(25,948)	
Net current assets			<u>624,897</u>		<u>588,701</u>
Total net assets			<u><u>1,739,787</u></u>		<u><u>1,682,740</u></u>
Represented by the funds of the charity:					
Unrestricted funds			1,672,035		1,605,361
Restricted funds			67,752		77,379
	10		<u><u>1,739,787</u></u>		<u><u>1,682,740</u></u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 20 August 2024 and signed on their behalf by:

David Bartholomew  
Trustee

Company number: 05568506

## 1 Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Pickering Cancer Drop-In Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

### Status

The charity is a private company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 27 Monson Road, Tunbridge Wells, Kent TN1 1LS.

### Income

Income from grants and donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy, any conditions attaching to the legacy are either within the control of the charity or have been met, and the amount of any residuary legacy can be estimated reliably.

Gifts in kind are included in the financial statements when the charity is entitled to them, when it is probable that the charity will receive the economic benefits, and when the fair value or value to the charity, as appropriate, can be measured with sufficient reliability.

1 Accounting policies continued

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 Trustees consider that there is one overall activity. Direct costs are those costs directly incurred in the carrying on of the charitable activity.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities, and include governance costs.

All expenditure is inclusive of irrecoverable VAT.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	Not depreciated
Freehold property / improvements	2% - 5% on cost
Fixtures, fittings and equipment	20% - 33.3% on cost

Listed investments

Listed investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Fair value gains or losses are recognised in the Statement of Financial Activities.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

---

1 Accounting policies continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Prior period adjustment

In the prior period the gift aid claim for 2022 was incorrectly provided for as amounts had been included in the draft calculation where no gift aid could be claimed. The effect on the comparatives is to decrease other debtors and donation income by £6,739. The effect on opening reserves at 1 January 2023 is a decrease of £6,739.

2 Income from grants, donations and legacies

	2023	2022
	£	£
Donations	100,713	203,378
Legacy	52,000	-
	<u>152,713</u>	<u>203,378</u>

In the preceding period, restricted income from grants, donations and legacies was £85,562.

During the period the charity received donated goods and services amounting to £1,400 for event entertainment services (2022: £10,095 for repair work, entertainment at events and the provision of filmwork).

3 Income from other trading activities

	2023	2022
	£	£
Fundraising events:		
60s night	3,360	-
Birthday event	-	90,185
Irish Night	-	3,075
	<u>3,360</u>	<u>93,260</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Expenditure on raising funds	2023	2022
	£	£
Cost of fundraising events	8,435	26,138
Advertising and marketing	-	4,536
Investment management fees	3,030	2,913
	<u>11,465</u>	<u>33,587</u>

In the preceding period, expenditure on raising funds from restricted funds was £Nil

5 Expenditure on charitable activities	2023	2022
	£	£
Direct costs:		
Centre direct costs	1,257	636
Holiday home direct costs	9,765	1,692
Financial assistance	63,305	21,077
Events for beneficiaries	3,910	3,923
Support costs:		
Premises costs	11,967	34,587
Insurance	1,950	2,168
Other office costs	2,774	3,438
Other support costs	7,777	4,317
Depreciation	17,000	15,909
Legal and Professional	5,916	-
Loss on disposal	-	10
Governance costs:		
Independent examiner's fees	2,664	2,538
	<u>128,285</u>	<u>90,295</u>

In the preceding period, expenditure on charitable activities from restricted funds was £24,208.

Financial Assistance relates to grants given to individuals from the SMILE fund, as set out in note 10.

6 Net income	2023	2022
	£	£
This is stated after charging:		
Depreciation	17,000	15,909
Independent examiner's fees - examination	1,776	1,692
Independent examiner's fees - other services	888	846
	<u>19,664</u>	<u>18,447</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Total £
Cost			
Brought forward	796,434	13,401	809,835
Additions	-	5,962	5,962
Carried forward	<u>796,434</u>	<u>19,363</u>	<u>815,797</u>
Depreciation			
Brought forward	51,615	11,648	63,263
Charge for the year	15,029	1,971	17,000
Carried forward	<u>66,644</u>	<u>13,619</u>	<u>80,263</u>
Net book value			
At 31 December 2023	<u><u>729,790</u></u>	<u><u>5,744</u></u>	<u><u>735,534</u></u>
At 31 December 2022	<u><u>744,819</u></u>	<u><u>1,753</u></u>	<u><u>746,572</u></u>

Included within freehold property is land valued at £225,000 which is not depreciated.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Listed investments

	2023	2022
	£	£
Fair value brought forward	347,467	416,813
Additions at cost	63,467	2,626
Disposals at carrying value	( 61,336)	( 4,757)
Change in fair value	29,758	( 67,215)
	<u>379,356</u>	<u>347,467</u>
Fair value carried forward	<u><u>379,356</u></u>	<u><u>347,467</u></u>

Realised gains of £2,946 (2022: losses of £888) are included in net gains on investments.

9 Prepayments and accrued income

	2023	2022
	£	£
Prepayments	9,994	12,913
Accrued income	3,000	2,950
Other debtors	1,867	7,038
	<u>14,861</u>	<u>22,901</u>
	<u><u>14,861</u></u>	<u><u>22,901</u></u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Statement of movements on funds - current year

	1 January 2023 £ Restated	Income £	Expenditure £	Transfers / gains & losses £	31 December 2023 £
General fund	798,789	164,092	( 49,818)	( 36,562)	876,501
Designated funds:					
Fixed asset fund	746,572	-	( 17,000)	5,962	735,534
SMILE fund	50,000	-	( 63,305)	63,305	50,000
Pevensey Holiday Home	10,000	-	-	-	10,000
Total unrestricted funds	1,605,361	164,092	( 130,123)	32,705	1,672,035
Garden	5,509	-	( 102)	-	5,407
Pevensey Holiday home	71,870	-	( 9,525)	-	62,345
Total restricted funds	77,379	-	( 9,627)	-	67,752
Total funds	1,682,740	164,092	( 139,750)	32,705	1,739,787

*Designated Funds*

The fixed asset fund represents the net book value of fixed assets which are not freely available reserves.

The SMILE fund relates to funds set aside by the trustees and donations received to financially assist visitors and/or their families who are experiencing temporary or long term problems because of cancer. Grants were made totalling £63,305 in the year. The trustees have agreed to set aside £50,000 towards this annually to ensure that there are always sufficient funds to pay grants in the next year.

The Emergency operational reserve in the prior year represents the level of free reserves to be held. It was therefore transferred back to general funds as there was no specific planned use for this fund.

The trustees have set aside £10,000 to assist with the holiday home costs going forwards.

*Restricted Funds*

In the previous year restricted donations were received towards the annual maintenance costs of the Pevensey Holiday Home. £9,765 was spent on this in 2023 including pitch fees. There was also a transfer of £700 for the purchase of a mobility scooter which has been capitalised.

In the previous year restricted donations were received towards the 18 Birthday celebrations. This fund was fully spent last year.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Statement of movements on funds - prior year

	1 January 2022 £	Income £ Restated	Expenditure £	Transfers / gains & losses £	31 December 2022 £
General fund	746,247	204,399	( 83,755)	( 68,102)	798,789
Designated funds:					
Emergency operational reserve	50,000	-	-	( 50,000)	-
Fixed asset fund	762,491	-	( 15,919)	-	746,572
SMILE fund	-	-	-	50,000	50,000
Pevensey Holiday Home	-	10,000	-	-	10,000
<b>Total unrestricted funds</b>	<b>1,558,738</b>	<b>214,399</b>	<b>( 99,674)</b>	<b>( 68,102)</b>	<b>1,605,361</b>
SMILE fund	10,375	-	( 10,375)	-	-
Garden	5,650	-	( 141)	-	5,509
18 Birthday celebration	-	12,000	( 12,000)	-	-
Pevensey Holiday home	-	73,562	( 1,692)	-	71,870
<b>Total restricted funds</b>	<b>16,025</b>	<b>85,562</b>	<b>( 24,208)</b>	<b>-</b>	<b>77,379</b>
<b>Total funds</b>	<b>1,574,763</b>	<b>299,961</b>	<b>( 123,882)</b>	<b>( 68,102)</b>	<b>1,682,740</b>

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	735,534	-	735,534
Listed investments	379,356	-	379,356
Net current assets	557,145	67,752	624,897
	<b>1,672,035</b>	<b>67,752</b>	<b>1,739,787</b>

12 Analysis of net assets between funds continued

	Unrestricted funds 2022 £ Restated	Restricted funds 2022 £	Total funds 2022 £ Restated
Prior year:			
Tangible fixed assets	746,572	-	746,572
Listed investments	347,467	-	347,467
Net current assets	511,322	77,379	588,701
	<u>1,605,361</u>	<u>77,379</u>	<u>1,682,740</u>

13 Related party transactions

The key management personnel are considered to be the Board of Trustees. During the year one trustee benefited from use of the holiday home, in their capacity as a volunteer, to a value of circa £453 (2022: £389). The trustees recognise that although this was in capacity as volunteer this creates a potential conflict of interest. Post year end the trustees underwent a governance and policy review and as part of this a use of services policy was drawn up. This confirms that there must be no use of the lodge by either volunteers or trustees. No other trustees received any remuneration or other benefits (2022: £Nil).

During the year, no Trustees (2022: Nil) were reimbursed for expenses incurred on behalf of the charity (2022: £Nil).

During the year the charity made ex-gratia payments totalling £Nil (2022: £3,250). These were given as a thank you to the entertainers at the 18th birthday celebration event that was held in the year as their services were provided free of charge.

14 Contingent asset

During the year the charity received notification of a legacy for which an interim payment was made. The final value of the estate has yet to be determined and no provision is included in the accounts.

**THE PICKERING CANCER DROP-IN CENTRE**

England & Wales - Charity number 1112623

---

# Accounts

---

**THE PICKERING CANCER DROP-IN CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED*  
**31 DECEMBER 2022**

Registered charity number: 1112623  
Registered company number: 05568506

## CONTENTS

	Page
Reference and administrative details	1
Report of the Board of Trustees	2
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

# THE PICKERING CANCER DROP-IN CENTRE

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2022

---

Board of Trustees	Mr R W Moore Dr R J Angel Dr R Jyothirmayi Mr S J Marnoch Mr R A Mellhuish Mrs P Taylor Mr D Bartholomew (Chair) Mrs G H Williams (resigned 21 March 2022) Ms C A McGibney Mr J Anderson (appointed 4 January 2022, resigned 27 March 2023)
Company number	05568506
Charity number	1112623
Registered and principal office	27 Monson Road Tunbridge Wells Kent TN1 1LS
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Investment advisers	Investing Ethically Limited 33 Whiffer Road Norwich NR3 2AW

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

---

The Board of Trustees of the charity present their annual report together with the financial statements of the charity for the year ended 31 December 2022. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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). This report is also the Directors' Report required by Company Law.

### Objectives and activities

The objects of the charity as stated in the Memorandum of Association are:

- (i) The relief of persons suffering from cancer by the provision of services and facilities (including complementary therapies) for them, their families and carers.
- (ii) The advancement of understanding of the nature, causes and treatments of cancer particularly among (but not limited to) persons suffering from cancer, their families, friends and carers.

In order to achieve these objectives, the charity has a drop-in centre which is open every Monday, Tuesday, Wednesday and Friday (excluding Bank Holidays) for people affected by cancer to drop in for support, information, complementary therapies and counselling.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### Achievements and performance

#### *Review of activities*

The Trustees are proud to report that The Pickering Cancer Drop-In Centre remains a charity entirely run by a team of approximately 30 volunteer staff and therapists. The charity has no paid staff. During 2022 the Centre finally settled back to more normal working following the disruptions caused by Covid-19 and a total of 1,772 visitors came to our Centre and 606 therapy sessions were given

#### *1. Fundraising*

We held several fundraising events during the year and were fortunate to be the beneficiary charity of events and sponsored activities by other people. The Irish night held by us in March was a great success and enjoyed by all. The annual St George's Day lunch was able to resume following a 2 year pause because of covid-19 and was, as ever, a fantastic event that raised a considerable sum for Pickering. We were then one of the supported charities at the Tunbridge Wells Soapbox event in June and Denny's Fest in July. Our major fundraiser of the year was our 18th birthday party black tie dinner held at The Spa Hotel which included a table raffle and an auction. This event also marked the stepping down from full-time at the Centre for Polly Taylor, set for 2023, and consequently raised an extraordinarily high amount for the charity. In December we were particularly busy with Penshurst Church Christmas Fair held over two days raised money equally for us and the church, a Christmas

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

---

lunch held at Solomons, and our final event of the year was two days of carol singing on the Pantiles in December.

Sadly, we again lost some significant members of our community this year and legacy and funeral fundraising was at a high level.

### *2. Holiday Home*

Our holiday home in Pevensey offers the opportunity for people to get away when they are not able to travel further afield or to get travel insurance for any hoped-for trips. The holiday home was used for 14 different stays during the year, varying from a couple of nights to a week's stay. We make no charge for this facility and everyone that has gone has been grateful for the opportunity to spend precious time with family and friends by the sea. For some this proved to be their last family holiday together.

### *3. Personnel*

As ever, the volunteers have been the lifeblood of Pickering and have continued to provide unwavering support to Polly, Caroline and Janice this year. We had 18 volunteers and 11 therapists during the year and are able to offer a range of therapies now from reflexology to seated back shoulder massage and from personal training to art therapy. All complementary therapies are particularly beneficial to those going through active medical treatment and are always much enjoyed and appreciated.

### *Summary*

2022 was a very busy year at the Centre as evidenced by the number of visitors we had, and treatments offered. The charity continues to provide a unique service to the community and as volunteers we continue to feel privileged and humbled to support everyone that comes into the Centre. It was an emotional year with some significant losses in our community, but the sorrows were balanced by some amazing events and celebratory occasions.

### *Financial review*

At the 31 December 2022 the charity generated net income of £114,716 (2021: £116,780). This includes net losses on investments totalling £68,102 (2021: net gains of £34,202). This is largely due to an increase in donations as the Centre continues to be well supported.

The charity has benefitted from services provided by many volunteers who provide counselling, therapies and support at the Centre. The value of this support is not quantified in the financial statements but is invaluable to the operation of the charity.

### *Reserves policy*

The Trustees have adopted a formal reserves policy. The charity is almost entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation. The Trustees also believe that the charity requires protection against, and the ability to continue operating, despite catastrophic or lesser but damaging events. As such the trustees believe that holding reserves

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

---

equivalent to 5 years of running costs is appropriate to protect against these two potential issues. The policy is therefore to hold unrestricted free reserves equivalent to 5 years of annual costs (estimated to be £60,000 per year) and amounts in total to £300,000.

At the year end the charity had unrestricted free reserves (unrestricted funds less fixed assets) of £805,528 (2021: £746,247). The trustees are looking at ways to use these additional resources. The trustees are in the process of looking at plans for building a conservatory at the Centre, including heating, lighting and furnishing it, however they are also now considering the possibility of purchasing a larger premises which will require additional funding. The trustees are also looking to increase the level of grants given and are in the process of setting up a sub-committee which will review applications for this. This will allow other cancer-related charities to apply for grants to help people in their care.

The trustees have a designated fund for the SMILE fund of £50,000. This is held to financially assist visitors and/or their families who are experiencing temporary or long-term problems because of cancer. There is also a fund of £10,000 set aside for the Pevensey Holiday home to support its annual costs.

At the year end the charity had restricted funds of £77,739. Of this balance £71,870 relates to monies provided for the running costs of the Pevensey Holiday home. The remaining £5,509 is held towards maintenance of the garden at the Centre.

#### *Going concern*

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### *Material investments policy*

Funds not immediately required for day-to-day outgoings are placed in deposit accounts. The Trustees' investment strategy is to hold funds in low to medium risk investments providing a reasonable rate of return.

#### Structure, governance and management

##### *Constitution*

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity is constituted under a Memorandum of Association and is a registered charity number 1112623.

The principal object of the Charity is to provide support to anyone affected by cancer, be they patients, their partners, children, friends or carers, in a safe, relaxing, friendly environment where mutual support and information can be found.

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

---

### *Methods of appointment or election of Trustees*

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are recruited by word of mouth according to the special skill sets that they can offer from within the local community.

The Charity has a small management team, all volunteers, who are responsible for the day to day running and practice issues, as well as the recruitment and management of volunteers, voluntary complimentary therapists, and the fundraising team.

### *Risk Management*

A Risk Register was compiled. Where this showed areas of medium or high-risk steps have been taken to deal with these areas. The Risk register is reviewed at the quarterly Trustee meetings.

### Plans for future periods

The charity acquired its premises in 2019 and will continue to raise funds in order to maintain the building and secure the long-term goals of the charity.

### Trustees' responsibilities statement

The Trustees (who are also directors of The Pickering Cancer Drop-In Centre 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 judgments 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 charitable 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 and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**THE PICKERING CANCER DROP-IN CENTRE**

**REPORT OF THE BOARD OF TRUSTEES  
*FOR THE YEAR ENDED 31 DECEMBER 2022***

---

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

This report was approved by the Trustees on 1 August 2023 and signed on their behalf by:

David Bartholomew  
Chair of Board of Trustees

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE PICKERING CANCER DROP-IN CENTRE

*FOR THE YEAR ENDED 31 DECEMBER 2022*

---

I report to the Board of Trustees on my examination of the accounts of The Pickering Cancer Drop-In Centre ("the charity") for the year ended 31 December 2022.

## Responsibilities and Basis of Report

As the Trustees of the charity (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.

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

## Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; 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 Companies Act 2006 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.

A S Healey FCA CTA DChA

Date: 21 August 2023

Lindeyer Francis Ferguson Limited  
North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

THE PICKERING CANCER DROP-IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2022	2022	2022	2021
	Note	£	£	£	£
<b>Income from:</b>					
Grants, donations and legacies	2	124,555	85,562	210,117	137,721
Charitable activities income		-	-	-	5,757
Other trading activities	3	93,260	-	93,260	420
Investments		3,323	-	3,323	3,102
<b>Total income</b>		<b>221,138</b>	<b>85,562</b>	<b>306,700</b>	<b>147,000</b>
<b>Expenditure on:</b>					
Raising funds	4	33,587	-	33,587	5,994
Charitable activities	5	66,087	24,208	90,295	58,428
<b>Total expenditure</b>		<b>99,674</b>	<b>24,208</b>	<b>123,882</b>	<b>64,422</b>
Net (losses) / gains on investments		( 68,102)	-	( 68,102)	34,202
<b>Net income</b>		<b>53,362</b>	<b>61,354</b>	<b>114,716</b>	<b>116,780</b>
<b>Net movement in funds</b>		<b>53,362</b>	<b>61,354</b>	<b>114,716</b>	<b>116,780</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,558,738	16,025	1,574,763	1,457,983
<b>Total funds carried forward</b>	<b>10</b>	<b>1,612,100</b>	<b>77,379</b>	<b>1,689,479</b>	<b>1,574,763</b>

THE PICKERING CANCER DROP-IN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	7		746,572		762,491
Listed investments	8		347,467		416,813
			<u>1,094,039</u>		<u>1,179,304</u>
<b>Current assets</b>					
Prepayments and accrued income	7	29,640		3,527	
Cash at bank and in hand		591,748		394,272	
		<u>621,388</u>		<u>397,799</u>	
<b>Creditors: amounts falling due within one year</b>					
Accruals		( 25,948)		( 2,340)	
<b>Net current assets</b>			<u>595,440</u>		<u>395,459</u>
<b>Total net assets</b>			<u><u>1,689,479</u></u>		<u><u>1,574,763</u></u>
<b>Represented by the funds of the charity:</b>					
Unrestricted funds			1,612,100		1,558,738
Restricted funds			77,379		16,025
	8		<u><u>1,689,479</u></u>		<u><u>1,574,763</u></u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 1 August 2023 and signed on their behalf by:

David Bartholomew  
Trustee

Company number: 05568506

1 Accounting policies

**Basis of preparation of the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Pickering Cancer Drop-In Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

**Status**

The charity is a private company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 27 Monson Road, Tunbridge Wells, Kent TN1 1LS.

**Income**

Income from grants and donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy, any conditions attaching to the legacy are either within the control of the charity or have been met, and the amount of any residuary legacy can be estimated reliably.

Gifts in kind are included in the financial statements when the charity is entitled to them, when it is probable that the charity will receive the economic benefits, and when the fair value or value to the charity, as appropriate, can be measured with sufficient reliability.

## THE PICKERING CANCER DROP-IN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 1 Accounting policies continued

##### 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 Trustees consider that there is one overall activity. Direct costs are those costs directly incurred in the carrying on of the charitable activity.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities, and include governance costs.

All expenditure is inclusive of irrecoverable VAT.

##### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	Not depreciated
Freehold property / improvements	2% - 5% on cost
Fixtures, fittings and equipment	20% - 33.3% on cost

##### Listed investments

Listed investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Fair value gains or losses are recognised in the Statement of Financial Activities.

## THE PICKERING CANCER DROP-IN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 1 Accounting policies continued

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2 Income from grants, donations and legacies

In the preceding period, restricted income from grants, donations and legacies was £9,400.

During the period the charity received donation goods and services amounting to £10,095 (2021: £20,125). This comprised repair work, entertainment at events and the provision of filmwork.

#### 3 Income from other trading activities

	2022 £	2021 £
Fundraising events:		
Birthday event	90,185	-
Irish Night	3,075	-
Other	-	420
	<u>93,260</u>	<u>420</u>

#### 4 Expenditure on raising funds

	2022 £	2021 £
Cost of fundraising events	26,138	3,338
Advertising and marketing	4,536	-
Investment management fees	2,913	2,656
	<u>33,587</u>	<u>5,994</u>

In the preceding period, expenditure on raising funds from restricted funds was £1,684.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Expenditure on charitable activities

	2022	2021
	£	£
Direct costs:		
Centre direct costs	636	1,797
Holiday home direct costs	1,692	-
Financial assistance	21,077	3,526
Events for beneficiaries	3,923	11,150
Support costs:		
Premises costs	34,587	22,223
Insurance	2,168	1,662
Other office costs	3,438	3,387
Other support costs	4,317	1,107
Depreciation	15,909	11,236
Loss on disposal	10	-
Governance costs:		
Independent examiner's fees	2,538	2,340
	<u>90,295</u>	<u>58,428</u>

In the preceding period, expenditure on charitable activities from restricted funds was £4,126.

Financial Assistance relates to grants given to individuals from the SMILE fund, as set out in note 10.

6 Net income

	2022	2021
	£	£
This is stated after charging:		
Depreciation	15,909	11,236
Independent examiner's fees- examination	1,692	1,560
Independent examiner's fees- other services	846	780
	<u>18,447</u>	<u>13,576</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
Brought forward	796,434	19,184	815,618
Disposals	-	( 5,783)	( 5,783)
Carried forward	<u>796,434</u>	<u>13,401</u>	<u>809,835</u>
<b>Depreciation</b>			
Brought forward	36,586	16,541	53,127
Charge for the year	15,029	880	15,909
Eliminated on disposals	-	( 5,773)	( 5,773)
Carried forward	<u>51,615</u>	<u>11,648</u>	<u>63,263</u>
<b>Net book value</b>			
At 31 December 2022	<u><u>744,819</u></u>	<u><u>1,753</u></u>	<u><u>746,572</u></u>
At 31 December 2021	<u><u>759,848</u></u>	<u><u>2,643</u></u>	<u><u>762,491</u></u>

Included within freehold property is land valued at £225,000 which is not depreciated.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Listed investments

	2022 £	2021 £
Fair value brought forward	416,813	385,720
Additions at cost	2,626	2,361
Disposals at carrying value	( 4,757)	( 5,424)
Change in fair value	( 67,215)	34,156
Fair value carried forward	<u>347,467</u>	<u>416,813</u>

Realised losses of £888 (2021: gains of £45) are included in net gains on investments.

9 Prepayments and accrued income

	2022 £	2021 £
Prepayments	12,913	1,869
Accrued income	2,950	-
Other debtors	13,777	1,658
	<u>29,640</u>	<u>3,527</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Statement of movements on funds - current year

	1 January 2022 £	Income £	Expenditure £	Transfers / gains & losses £	31 December 2022 £
General fund	746,247	211,138	( 83,755)	( 68,102)	805,528
Designated funds:					-
Emergency operational reserve	50,000	-	-	( 50,000)	-
Fixed asset fund	762,491	-	( 15,919)	-	746,572
SMILE fund	-	-	-	50,000	50,000
Pevensey Holiday Home	-	10,000	-	-	10,000
<b>Total unrestricted funds</b>	<b>1,558,738</b>	<b>221,138</b>	<b>( 99,674)</b>	<b>( 68,102)</b>	<b>1,612,100</b>
SMILE fund	10,375	-	( 10,375)	-	-
Garden	5,650	-	( 141)	-	5,509
18 Birthday celebration	-	12,000	( 12,000)	-	-
Pevensey Holiday home	-	73,562	( 1,692)	-	71,870
<b>Total restricted funds</b>	<b>16,025</b>	<b>85,562</b>	<b>( 24,208)</b>	<b>-</b>	<b>77,379</b>
<b>Total funds</b>	<b>1,574,763</b>	<b>306,700</b>	<b>( 123,882)</b>	<b>( 68,102)</b>	<b>1,689,479</b>

*Funds*

The Emergency operational reserve represents the level of free reserves to be held. It has therefore been transferred back to general funds as there is no specific planned use for this fund.

The fixed asset fund represents the net book value of fixed assets which are not freely available reserves.

The SMILE fund relates to funds set aside by the trustees and donations received to financially assist visitors and/or their families who are experiencing temporary or long term problems because of cancer. The trustees have agreed to set aside £50,000 towards this.

Restricted donations were received towards the 18 Birthday celebrations. The costs of the event were in excess of the donation received and therefore this fund has been fully spent.

Restricted donations were also received towards the annual maintenance costs of the Pevensey Holiday Home. These are expected to increase next year once the pitch fees are required.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

11 Statement of movements on funds - prior year

	1 January 2021 £	Income £	Expenditure £	Transfers / gains & losses £	31 December 2021 £
General fund	642,176	137,600	( 47,376)	13,847	746,247
Designated funds:					
Emergency operational reserve	50,000	-	-	-	50,000
Lease liability reserve	100,000	-	-	( 100,000)	-
Fixed asset fund	651,906	-	( 11,236)	121,821	762,491
<b>Total unrestricted funds</b>	<b>1,444,082</b>	<b>137,600</b>	<b>( 58,612)</b>	<b>35,668</b>	<b>1,558,738</b>
SMILE fund	13,901	-	( 3,526)	-	10,375
Hadrian's Wall Garden	-	3,150	( 1,684)	( 1,466)	-
	-	6,250	( 600)	-	5,650
<b>Total restricted funds</b>	<b>13,901</b>	<b>9,400</b>	<b>( 5,810)</b>	<b>( 1,466)</b>	<b>16,025</b>
<b>Total funds</b>	<b>1,457,983</b>	<b>147,000</b>	<b>( 64,422)</b>	<b>34,202</b>	<b>1,574,763</b>

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	746,572	-	746,572
Listed investments	347,467	-	347,467
Net current assets	518,061	77,379	595,440
	<b>1,612,100</b>	<b>77,379</b>	<b>1,689,479</b>
Prior year:			
Tangible fixed assets	762,491	-	762,491
Listed investments	416,813	-	416,813
Net current assets	379,434	16,025	395,459
	<b>1,558,738</b>	<b>16,025</b>	<b>1,574,763</b>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
*FOR THE YEAR ENDED 31 DECEMBER 2022*

---

13 Related party transactions

The key management personnel are considered to be the Board of Trustees. No Trustees received any remuneration or other benefits (2021: £Nil).

During the year, no Trustees (2021: two) were reimbursed for expenses incurred on behalf of the charity for subsistence and travel (2021: £80).

During the year the charity made ex-gratia payments totalling £3,250 (2021: £nil). These were given as a thank you to the entertainers at the 18th birthday celebration event that was held in the year as their services were provided free of charge.

**THE PICKERING CANCER DROP-IN CENTRE**

England & Wales - Charity number 1112623

---

# Accounts

---

**THE PICKERING CANCER DROP-IN CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED*  
**31 DECEMBER 2021**

Registered charity number: 1112623  
Registered company number: 05568506

## CONTENTS

	Page
Reference and administrative details	1
Report of the Board of Trustees	2
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

## THE PICKERING CANCER DROP-IN CENTRE

### REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2021

---

Board of Trustees	Mr R W Moore Dr R J Angel Dr R Jyothirmayi Mr S J Marnoch Mr R A Mellhuish Mrs P Taylor Mr D P Austin (resigned 31 December 2021) Mr D Bartholomew (Chair) Mrs G H Williams (resigned 21 March 2022) Ms C A McGibney (appointed 1 November 2021) Mr J Anderson (appointed 4 January 2022)
Company number	05568506
Charity number	1112623
Registered and principal office	27 Monson Road Tunbridge Wells Kent TN1 1LS
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Investment advisers	Investing Ethically Limited 33 Whiffer Road Norwich NR3 2AW

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

---

The Board of Trustees of the charity present their annual report together with the financial statements of the charity for the year ended 31 December 2021. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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). This report is also the Directors' Report required by Company Law.

### Objectives and activities

The objects of the charity as stated in the Memorandum of Association are:

- (i) The relief of persons suffering from cancer by the provision of services and facilities (including complementary therapies) for them, their families and carers.
- (ii) The advancement of understanding of the nature, causes and treatments of cancer particularly among (but not limited to) persons suffering from cancer, their families, friends and carers.

In order to achieve these objectives the charity has a drop-in centre which is open every Monday, Tuesday, Wednesday and Friday (excluding Bank Holidays) for people affected by cancer to drop in for support, information, complementary therapies and counselling.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### Achievements and performance

#### *Review of activities*

2021 was a good year for Pickering despite ongoing challenging circumstances caused by Covid-19. We were only able to meet once weekly during most of the year due to the Centre having to remain closed. Salomon's generously donated us the theatre to use for the majority of the year until we eventually felt it safe enough to reopen the Centre in November 2021. We had to close again for a period just before Christmas due to the omicron variant but it was good to at least have a taster of life in the Centre covid-style.

#### *1. Fundraising*

Most formal events were cancelled for the year due to the Covid-19 restrictions and the only official fundraising activities we hosted were a dinner in November and two carol singing mornings in the run up to Christmas. The dinner in November was more of a "fun-raising" event to thank our volunteers and wider community for their support during the covid-19 period and therefore is classed within charitable activities within the accounts. Other people, as ever, did continue to support Pickering by doing whatever they could in their own individual ways whether by sending in donations, participating in sponsored events, nominating our charity for legacy awards or simply telling their friends of their experience of us and many donations were received throughout the year. We sadly lost several

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

---

members of our community during the year and were often the charity of choice at funeral or celebration events for the deceased.

### *2. Holiday Home*

Due to the success of previous years' fundraising and the generosity of our community Pickering had sufficient financial resources to purchase a two-bed Lodge home in Pevensey Bay Holiday Park in December 2021. This new lodge can be used by our visitors as a place to go to for a short break as often travel following a cancer diagnosis is either very expensive or impossible. The home is ideally located near to Eastbourne Hospital if need be but, more importantly, provides access to the sea and has all the facilities necessary for a relaxing stay away from normal life.

### *3. Support Services*

2021 saw Polly, Caroline and several other volunteers continuing to work from home having their phones available for messages and calls 24/7. Website enquiries, Facebook and Instagram messages and emails were all regularly monitored and personal replies made to all who made contact with us seeking our support. We held meetings in person, in accordance with Government guidelines, once a week at Salomons and once a month we also arranged for everyone to have lunch there together to provide another opportunity for social connection and as our way of giving something back to Salomons for their generosity in donating us the Theatre space.

We reopened the Centre in mid-November 2021 and resumed our previous service of opening 4 days a week and providing complementary therapies, art groups and counselling, in addition to the refreshments and hugs that are always available!

Over the year we had in excess of 115 different visitors, some coming to see us every week or 4 times a week when back in the Centre. In addition, we supported at least 50 extra people on the telephone, as well as some of the visitors to the Centre needing continued telephone support.

### *4. Personnel*

As ever, the volunteers have been the lifeblood of Pickering and have continued to provide unwavering support to Polly and Caroline this year despite the many challenges that Covid-19 has provided. We are still hoping for more therapists to join our group of volunteers as we lost many as a result of Covid-19 because the lack of work during that period meant that they now need to re-establish their practices. Under Janice's diligent leadership, the day-to-day volunteers are gradually increasing in number and we have got a good team in on all four days that we are open.

### *Summary*

2021 continued to throw up challenges for Pickering but we rose to them all and even managed to purchase our own holiday home, secure funding for the ongoing expenses of it for a number of years, reopen the Centre and continue offering therapies and art groups and reconnect the community with a wonderful celebratory Christmas lunch at Salomons in December!

# THE PICKERING CANCER DROP-IN CENTRE

## REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

---

### Financial review

At the 31 December 2021 the charity generated net income of £116,780 (2020: £43,536). This includes net gains on investments totalling £34,202 (2020: £25,244). This is largely due to an increase in donations as the Centre continues to be well supported, alongside a fall in expenditure as we were not present in the Centre for the majority of the year.

The charity has benefitted from services provided by many volunteers who provide counselling, therapies and support at the Centre. The value of this support is not quantified in the financial statements but is invaluable to the operation of the charity.

### *Reserves policy*

The Trustees have adopted a formal reserves policy that stipulates the following reserves should be maintained. The Trustees have designated £50,000 to the Emergency Operational Reserve (EOR), and have set the minimum level of the EOR at the equivalent of 12 months' operating costs. The EOR at 31 December 2021 was £50,000.

At the year end the charity had restricted funds of £16,025. Of this balance £10,375 relates to monies held in the SMILE fund which is held to financially assist visitors and/or their families who are experiencing temporary or long-term problems because of cancer. The remaining balance of £5,650 relates to funds given for maintenance work in the garden of the Centre and purchase of art materials.

At the year end the charity had unrestricted free reserves (unrestricted funds less fixed assets) of £796,247 (2020: £692,176), which includes the designated EOR fund. The trustees plan to use these additional reserves for purchase of a conservatory for the Centre; ongoing maintenance of the building including re-tanking the basement, addition of a ramp for wheelchair users etc and other facilities to support our visitors.

### *Going concern*

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### *Material investments policy*

Funds not immediately required for day-to-day outgoings are placed in deposit accounts. The Trustees' investment strategy is to hold funds in low to medium risk investments providing a reasonable rate of return.

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### Structure, governance and management

##### *Constitution*

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity is constituted under a Memorandum of Association and is a registered charity number 1112623.

The principal object of the Charity is to provide support to anyone affected by cancer, be they patients, their partners, children, friends or carers, in a safe, relaxing, friendly environment where mutual support and information can be found.

##### *Methods of appointment or election of Trustees*

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are recruited by word of mouth according to the special skill sets that they can offer from within the local community.

The Charity has a small management team, all volunteers, who are responsible for the day to day running and practice issues, as well as the recruitment and management of volunteers, voluntary complimentary therapists, and the fundraising team.

##### *Risk Management*

A risk Register was compiled. Where this showed areas of medium or high-risk steps have been taken to deal with these areas. The Risk register is reviewed at the quarterly Trustee meetings.

##### Plans for future periods

The charity acquired its premises in 2019 and will continue to raise funds in order to maintain the building and secure the long-term goals of the charity.

##### Trustees' responsibilities statement

The Trustees (who are also directors of The Pickering Cancer Drop-In Centre 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 judgments and accounting estimates that are reasonable and prudent;

## THE PICKERING CANCER DROP-IN CENTRE

### REPORT OF THE BOARD OF TRUSTEES *FOR THE YEAR ENDED 31 DECEMBER 2021*

---

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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

This report was approved by the Trustees on 5 September 2022 and signed on their behalf by:

David Bartholomew  
Chair of Board of Trustees

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE PICKERING CANCER DROP-IN CENTRE

*FOR THE YEAR ENDED 31 DECEMBER 2021*

---

I report to the Board of Trustees on my examination of the accounts of The Pickering Cancer Drop-In Centre ("the charity") for the year ended 31 December 2021.

## Responsibilities and Basis of Report

As the Trustees of the charity (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.

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

## Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; 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 Companies Act 2006 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.

A S Healey FCA CTA DChA

Date: 13 September 2022

Lindeyer Francis Ferguson Limited  
North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

THE PICKERING CANCER DROP-IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2021	2021	2021	2020
		£	£	£	£
<b>Income from:</b>					
Grants, donations and legacies	2	128,321	9,400	137,721	106,335
Charitable activities income		5,757	-	5,757	-
<b>Other trading activities:</b>					
Fundraising events		420	-	420	-
Investments		3,102	-	3,102	574
<b>Total income</b>		<b>137,600</b>	<b>9,400</b>	<b>147,000</b>	<b>106,909</b>
<b>Expenditure on:</b>					
Raising funds		4,310	1,684	5,994	7,528
Charitable activities	3	54,302	4,126	58,428	81,089
<b>Total expenditure</b>		<b>58,612</b>	<b>5,810</b>	<b>64,422</b>	<b>88,617</b>
Net gains on investments		34,202	-	34,202	25,244
Net income		113,190	3,590	116,780	43,536
Transfers between funds		1,466	(1,466)	-	-
<b>Net movement in funds</b>		<b>114,656</b>	<b>2,124</b>	<b>116,780</b>	<b>43,536</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,444,082	13,901	1,457,983	1,414,447
<b>Total funds carried forward</b>	7	<b>1,558,738</b>	<b>16,025</b>	<b>1,574,763</b>	<b>1,457,983</b>

THE PICKERING CANCER DROP-IN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	5		762,491		651,906
Listed investments	6		416,813		385,720
			<u>1,179,304</u>		<u>1,037,626</u>
<b>Current assets</b>					
Prepayments and accrued income		3,527		1,453	
Cash at bank and in hand		394,272		420,060	
		<u>397,799</u>		<u>421,513</u>	
<b>Creditors: amounts falling due within one year</b>					
Accruals and deferred income		( 2,340)		( 1,156)	
<b>Net current assets</b>			<u>395,459</u>		<u>420,357</u>
<b>Total net assets</b>			<u><u>1,574,763</u></u>		<u><u>1,457,983</u></u>
<b>Represented by the funds of the charity:</b>					
Unrestricted funds			1,558,738		1,444,082
Restricted funds			16,025		13,901
	7		<u><u>1,574,763</u></u>		<u><u>1,457,983</u></u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 5 September 2022 and signed on their behalf by:

David Bartholomew  
Trustee

Company number: 05568506

## THE PICKERING CANCER DROP-IN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 1 Accounting policies

##### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Pickering Cancer Drop-In Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

##### Status

The charity is a private company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 27 Monson Road, Tunbridge Wells, Kent TN1 1LS.

##### Income

Income from grants and donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy, any conditions attaching to the legacy are either within the control of the charity or have been met, and the amount of any residuary legacy can be estimated reliably.

Gifts in kind are included in the financial statements when the charity is entitled to them, when it is probable that the charity will receive the economic benefits, and when the fair value or value to the charity, as appropriate, can be measured with sufficient reliability.

## THE PICKERING CANCER DROP-IN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 1 Accounting policies continued

##### 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 Trustees consider that there is one overall activity. Direct costs are those costs directly incurred in the carrying on of the charitable activity.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities, and include governance costs.

All expenditure is inclusive of irrecoverable VAT.

##### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	Not depreciated
Freehold property / improvements	2% on cost
Fixtures, fittings and equipment	20% - 33.3% on cost

##### Listed investments

Listed investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Fair value gains or losses are recognised in the Statement of Financial Activities.

## THE PICKERING CANCER DROP-IN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Accounting policies continued

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2 Income from grants, donations and legacies

In the preceding period, restricted income from grants, donations and legacies was £10,520.

During the period the charity received donation goods and services amounting to £20,125. This comprised room hire and various repairs and redecoration works at the centre.

#### 3 Expenditure on charitable activities

	2021 £	2020 £
Direct costs:		
Centre direct costs	1,797	1,746
Financial assistance	3,526	29,099
Events for beneficiaries	11,150	-
Support costs:		
Premises costs	22,223	26,788
Insurance	1,662	1,534
Other office costs	3,387	2,889
Other support costs	1,107	2,651
Depreciation	11,236	15,422
Governance costs:		
Independent examiner's fees	2,340	960
	<u>58,428</u>	<u>81,089</u>

In the preceding period, expenditure on charitable activities from restricted funds was £29,099.

Financial Assistance relates to grants given to individuals from the SMILE fund, as set out in note 7.

#### 4 Net income

	2021 £	2020 £
This is stated after charging:		
Depreciation	11,236	15,422
Independent examiner's fees- examination	1,560	960
Independent examiner's fees- other services	780	-
	<u>13,576</u>	<u>16,382</u>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
Brought forward	676,439	17,358	693,797
Additions	119,995	1,826	121,821
Carried forward	796,434	19,184	815,618
<b>Depreciation</b>			
Brought forward	27,058	14,833	41,891
Charge for the year	9,528	1,708	11,236
Carried forward	36,586	16,541	53,127
<b>Net book value</b>			
At 31 December 2021	759,848	2,643	762,491
At 31 December 2020	649,381	2,525	651,906

Included within freehold property is land valued at £225,000 which is not depreciated.

6 Listed investments

	2021 £	2020 £
Fair value at 1 January 2021	385,720	360,476
Additions at cost	2,361	35,610
Disposals at carrying value	( 5,424)	( 45,093)
Change in fair value	34,156	34,727
	416,813	385,720

Realised gains of £45 are included in net gains on investments.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Statement of movements on funds - current year

	1 January 2021 £	Income £	Expenditure £	Transfers / gains & losses £	31 December 2021 £
General fund	642,176	137,600	( 47,376)	13,847	746,247
Designated funds:					
Emergency operational reserve	50,000	-	-	-	50,000
Lease liability reserve	100,000	-	-	( 100,000)	-
Fixed asset fund	651,906	-	( 11,236)	121,821	762,491
<b>Total unrestricted funds</b>	<b>1,444,082</b>	<b>137,600</b>	<b>( 58,612)</b>	<b>35,668</b>	<b>1,558,738</b>
SMILE fund	13,901	-	( 3,526)	-	10,375
Hadrian's Wall	-	3,150	( 1,684)	( 1,466)	-
Garden	-	6,250	( 600)	-	5,650
<b>Total restricted funds</b>	<b>13,901</b>	<b>9,400</b>	<b>( 5,810)</b>	<b>( 1,466)</b>	<b>16,025</b>
<b>Total funds</b>	<b>1,457,983</b>	<b>147,000</b>	<b>( 64,422)</b>	<b>34,202</b>	<b>1,574,763</b>

*Designated funds*

The Emergency operational reserve is to be used for the maintenance, repairs and upkeep of the Monson Road Premises.

The fixed asset fund represents the net book value of fixed assets which are not freely available reserves.

The SMILE fund relates to donations received to financially assist visitors and/or their families who are experiencing temporary or long term problems because of cancer.

Donations were received towards the Hadrian's Wall fundraising event to cover accommodation and vehicle hire for the personnel taking part. These were not fully expensed and the donor agreed that the final balance could be spent on the general costs of the Centre. The balance of £1,466 was therefore transferred to unrestricted funds.

A donation of £6,260 was given for the refurbishment of the garden at the Centre. These funds were not fully utilised at the year end as the garden services were donated. As such the balance is carried forward to be spent on future garden maintenance.

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Statement of movements on funds - prior year

	1 January 2020 £	Income £	Expenditure £	Transfers / gains & losses £	31 December 2020 £
General fund	596,513	96,389	( 44,096)	( 6,630)	642,176
Designated funds:					
Emergency operational reserve	50,000	-	-	-	50,000
Lease liability reserve	100,000	-	-	-	100,000
Fixed asset fund	661,299	-	( 15,422)	6,029	651,906
<b>Total unrestricted funds</b>	<b>1,407,812</b>	<b>96,389</b>	<b>( 59,518)</b>	<b>( 601)</b>	<b>1,444,082</b>
SMILE fund	6,635	10,520	( 29,099)	25,845	13,901
<b>Total restricted funds</b>	<b>6,635</b>	<b>10,520</b>	<b>( 29,099)</b>	<b>25,845</b>	<b>13,901</b>
<b>Total funds</b>	<b>1,414,447</b>	<b>106,909</b>	<b>( 88,617)</b>	<b>25,244</b>	<b>1,457,983</b>

9 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	762,491	-	762,491
Listed investments	416,813	-	416,813
Net current assets	379,434	16,025	395,459
	<b>1,558,738</b>	<b>16,025</b>	<b>1,574,763</b>
Prior year:			
Tangible fixed assets	651,906	-	651,906
Listed investments	385,720	-	385,720
Net current assets	406,456	13,901	420,357
	<b>1,444,082</b>	<b>13,901</b>	<b>1,457,983</b>

THE PICKERING CANCER DROP-IN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
*FOR THE YEAR ENDED 31 DECEMBER 2021*

---

10 Related party transactions

The key management personnel are considered to be the Board of Trustees. No Trustees received any remuneration or other benefits (2020: £Nil).

During the year, two Trustees (2020: two) were reimbursed for expenses incurred on behalf of the charity for subsistence and travel amounting to £80 (2020: £374).

**THE PICKERING CANCER DROP-IN CENTRE**

England & Wales - Charity number 1112623

---

# Accounts

---

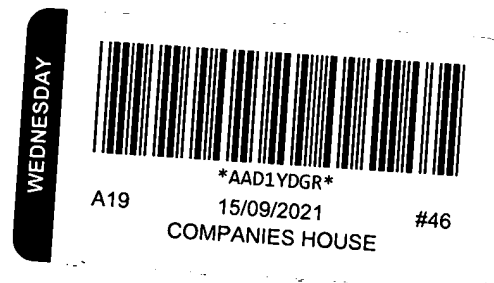
Registered number: 05568506  
Charity number: 1112623

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Unaudited**

**Trustees' Report and Financial Statements**

**For the year ended 31 December 2020**



**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Contents**

	Page
<b>Reference and administrative details of the company, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Trustees' responsibilities statement</b>	6
<b>Independent examiner's report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	10 - 22

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Reference and Administrative Details of the Company, its Trustees and Advisers**  
**For the year ended 31 December 2020**

<b>Trustees</b>	Mr R W Moore Dr R J Angel Dr R Jyothirmayi Mr S J Marnoch Mr R A Mellhuish Mrs P Taylor Mr D P Austin Mrs K G Ratcliffe (resigned 30 May 2020) Mr D Bartholomew, Chair Mrs G H Williams
<b>Company registered number</b>	05568506
<b>Charity registered number</b>	1112623
<b>Registered office</b>	27 Monson Road Tunbridge Wells Kent TN1 1LS
<b>Accountants</b>	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH
<b>Investment advisors</b>	Investing Ethically Limited 33 Whiffer Road Norwich NR3 2AW

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Trustees' Report**  
**For the year ended 31 December 2020**

The Trustees present their annual report together with the financial statements of the company for the 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The objects of the charity as stated in the Memorandum of Association are:

- (i) The relief of persons suffering from cancer by the provision of services and facilities (including complimentary therapies) for them, their families and carers.
- (ii) The advancement of understanding of the nature, causes and treatments of cancer particularly among (but not limited to) persons suffering from cancer, their families, friends and carers.
- (iii) The Pickering Cancer Drop in Centre is open every Monday, Tuesday, Wednesday and Friday (excluding Bank Holidays) for people affected by cancer to drop in for support, information, complementary therapies and counselling.
- (iv) In setting objectives and planning activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **b. Volunteers**

As ever, the volunteers have been the lifeblood of Pickering and have really been phenomenal during this exceptionally challenging year. Gaynor Ratcliffe decided to stand down as a volunteer and Trustee in May 2020 and Caroline Neill took over her role in being "Polly's right-hand man". A core team of volunteers and volunteer therapists have attended meetings, offered their therapy and counselling services and generally been available to answer whatever call was made of them. We are richly blessed to have the team we do.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Trustees' Report (continued)**  
**For the year ended 31 December 2020**

**Achievements and performance**

**a. Review of activities**

Despite an incredibly challenging year both globally and locally, Pickering has kept going in whatever form Covid-19 allowed in its pursuit of supporting cancer sufferers and their friends, families and carers. Covid caused the Centre to have to shut its doors during March 2020 and Pickering had to take on a new way of being in order to be there for the members of the local (and not so local) cancer community.

As the accounts will show, Pickering has had a challenging but nevertheless productive year in 2020, adapting itself to whatever Covid-19 and the Government guidelines threw at it. We look forward to 2021 being a "normal" year but know that to the best of its ability, Pickering has not abandoned its visitors and community, where so many other services have.

**Support Services**

During the first months of lockdown and throughout the remaining period to date, Polly, Caroline and several other volunteers worked from home having their phones available for messages and calls 24/7. Website enquiries, Facebook messages and emails were all regularly monitored and personal replies made to all who made contact with us seeking our support.

As soon as it was safe enough, support meetings were held outdoors in Calverley Park, within government guidelines at all times and these were enthusiastically received and well attended by our visitors. When it got too cold we sought indoor space and Ant Scragg generously donated us a room at The Spa Hotel until Covid shut the hotel doors in November. From there Pickering moved to a room at the Camden Centre, thanks to William Benson and his team – and, on one week, at short notice to Salomon's Centre, thanks to the generosity of Kevin Spencer and his team. We remained there until we had to again close the doors after Christmas 2020 with Covid case numbers rising. We have supported in excess of 75 people during this time, personally, over the phone, by message and by email.

**b. Fundraising activities and income generation**

All formal events were cancelled for the year due to the Covid-19 restrictions and no official fundraising took place. However, people did continue to support Pickering by doing whatever they could in their own individual ways whether by sending in donations, nominating our charity for legacy awards or simply telling their friends of their experience of us and many donations were received throughout the year. We sadly lost many members of our community and were often the charity of choice at funeral or celebration events for the deceased.

**c. Investment policy and performance**

During the year the sum held in the Smile Fund decreased to £13,901, such sum being held as cash funds. The Fund was and is set aside to financially assist visitors and/or their families who are experiencing temporary or long term problems because of cancer. Most usually accounts are settled on the production of a bill, but occasionally and usually in emergency a direct cash payment is made. The circumstances of all beneficiaries are closely examined before assistance is offered.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Trustees' Report (continued)**  
**For the year ended 31 December 2020**

**b. Reserves policy**

The Trustees have adopted a formal reserves policy that stipulates the following reserves should be maintained:

**Emergency Operational Reserve (EOR)**

The Trustees have set the minimum level of the EOR at the equivalent of 12 months' operating costs. Operating costs in the year to 31 December 2020 were circa £40,000. The EOR at 31 December 2020 was £50,000.

**Lease Liability Reserves (LLR)**

The Trustees have set a level of £100,000 aside to cover capital repairs, this is the amount in the LLR at 31 December 2020.

**New Building Reserve (NBR)**

The trust reached its goal of purchasing its premises in November 2019. The opening New Building Reserve was utilised in this respect.

**c. Material investments policy**

Funds not immediately required for day to day outgoings are placed in deposit accounts. The Trustees' investment strategy is to hold funds in low to medium risk investments providing a reasonable rate of return.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Trustees' Report (continued)**  
**For the year ended 31 December 2020**

**Structure, governance and management**

**a. Constitution**

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The Charity is constituted under a Memorandum of Association and is a registered charity number 1112623

The principal object of the Charity is to provide support to anyone affected by cancer, be they patients, their partners, children, friends or carers, in a safe, relaxing, friendly environment where mutual support and information can be found.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association.

The Charity has a small management team, all volunteers, who are responsible for the day to day running and practice issues, as well as the recruitment and management of volunteers, voluntary complimentary therapists and the fund raising team.

**c. Risk Management**

A risk Register was compiled. Where this showed areas of medium or high risk steps have been taken to deal with these areas. The Risk register is reviewed at the quarterly Trustee meetings.

**Plans for future periods**

The charity has acquired its premises in the prior year and will continue to raise funds in order to maintain the building and secure the long term goals of the charity.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Mr D P Austin**

Date: 9/9/21

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Statement of Trustees' responsibilities**  
**For the year ended 31 December 2020**

The Trustees (who are also the directors of the company 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 . 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 company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

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

Approved by order of the members of the board of Trustees and signed on its behalf by:



**Mr D P Austin**

Date: 9/7/21

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Independent Examiner's Report**  
**For the year ended 31 December 2020**

**Independent Examiner's Report to the Trustees of The Pickering Cancer Drop-In Centre ('the company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2020.

**Responsibilities and Basis of Report**

As the Trustees of the company (and 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 the company's accounts 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:

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Dated: 13/09/2021

Samuel Ketcher FCCA

Williams Giles Professional Services Ltd  
12 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)**  
For the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	95,815	10,520	106,335	222,527
Investments	4	574	-	574	871
		<u>96,389</u>	<u>10,520</u>	<u>106,909</u>	<u>223,398</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds	5	-	-	-	237
Charitable activities	6	59,518	29,099	88,617	80,731
		<u>59,518</u>	<u>29,099</u>	<u>88,617</u>	<u>80,968</u>
<b>Total expenditure</b>					
<b>Net income/(expenditure) before net gains on investments</b>		36,871	(18,579)	18,292	142,430
Net gains on investments		25,244	-	25,244	62,611
		<u>62,115</u>	<u>(18,579)</u>	<u>43,536</u>	<u>205,041</u>
<b>Net income/(expenditure)</b>		62,115	(18,579)	43,536	205,041
Transfers between funds	15	(25,845)	25,845	-	-
		<u>36,270</u>	<u>7,266</u>	<u>43,536</u>	<u>205,041</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,407,812	6,635	1,414,447	1,209,406
Net movement in funds		36,270	7,266	43,536	205,041
		<u>1,444,082</u>	<u>13,901</u>	<u>1,457,983</u>	<u>1,414,447</u>
<b>Total funds carried forward</b>					

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**  
**Registered number: 05568506**

**Balance Sheet**  
**As at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	651,906	666,126
Investments	11	385,720	360,475
		1,037,626	1,026,601
<b>Current assets</b>			
Debtors	12	1,453	5,938
Cash at bank and in hand		420,060	383,154
		421,513	389,092
Creditors: amounts falling due within one year	13	(1,156)	(1,246)
<b>Net current assets</b>		420,357	387,846
<b>Total net assets</b>		1,457,983	1,414,447
<b>Charity funds</b>			
Restricted funds	15	13,901	6,635
Unrestricted funds	15	1,444,082	1,407,812
<b>Total funds</b>		1,457,983	1,414,447

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Mr D P Austin**

Date: 9/9/21

The notes on pages 10 to 22 form part of these financial statements.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**1. General information**

The Pickering Cancer Drop-In Centre is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 27 Monson Road, Tunbridge Wells, Kent, TN1 1LS.

The principal activity of the charity is to provide relief of persons suffering from cancer by the provision of services and facilities for them, their families and carers.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Pickering Cancer Drop-In Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2.3 Income**

All incoming resources are included in the Statement Of Financial Activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts donated for charity use are included in income at valuation.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**2. Accounting policies (continued)**

**2.4 Expenditure**

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.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 2% straight line
Improvements to leasehold property	- Straight line over the term of the lease
Fixtures and fittings	- 20% straight line
Computer equipment	- 33.33% straight line

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.8 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**2. Accounting policies (continued)**

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
For the year ended 31 December 2020

**3. Income from donations and legacies**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	60,220	10,520	70,740	222,527
Legacies	35,595	-	35,595	-
	<u>95,815</u>	<u>10,520</u>	<u>106,335</u>	<u>222,527</u>
<i>Total 2019</i>	<u>222,027</u>	<u>500</u>	<u>222,527</u>	

**4. Investment income**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank Interest	574	574	871
	<u>574</u>	<u>574</u>	<u>871</u>
<i>Total 2019</i>	<u>871</u>	<u>871</u>	

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**5. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Expenditure on raising voluntary income	-	-	237
<i>Total 2019</i>	<u>237</u>	<u>237</u>	

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Centre Expenditure	59,518	29,099	<b>88,617</b>	80,731
<i>Total 2019</i>	<u>71,562</u>	<u>9,169</u>	<u>80,731</u>	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Centre Expenditure	29,099	59,518	<b>88,617</b>	80,731
<i>Total 2019</i>	<u>16,230</u>	<u>64,501</u>	<u>80,731</u>	

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
For the year ended 31 December 2020

**8. Independent examiner's remuneration**

	2020	2019
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<b>900</b>	<b>900</b>

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year, Karen Gaynor Ratcliffe paid for expenses on behalf of the Trust worth £333 (2019: £566) and was reimbursed £333 (2019: £566), there was no liability at the year end.

During the year, Pauline Taylor paid for expenses on behalf of the Trust worth £41 (2019: £16) and was reimbursed £41 (2019: £16), there was no liability at the year end.

**10. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2020	676,439	10,391	5,765	692,595
Additions	-	1,202	-	1,202
At 31 December 2020	<b>676,439</b>	<b>11,593</b>	<b>5,765</b>	<b>693,797</b>
<b>Depreciation</b>				
At 1 January 2020	13,529	9,845	3,095	26,469
Charge for the year	13,529	422	1,471	15,422
At 31 December 2020	<b>27,058</b>	<b>10,267</b>	<b>4,566</b>	<b>41,891</b>
<b>Net book value</b>				
At 31 December 2020	<b>649,381</b>	<b>1,326</b>	<b>1,199</b>	<b>651,906</b>
At 31 December 2019	662,910	546	2,670	666,126

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**11. Fixed asset investments**

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 January 2020	360,476
Additions	35,610
Disposals	(45,093)
Revaluations	34,727
At 31 December 2020	<u>385,720</u>
 <b>Net book value</b>	
At 31 December 2020	<u>385,720</u>
At 31 December 2019	<u>360,476</u>

**12. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Other debtors	-	4,536
Prepayments and accrued income	1,453	1,402
	<u>1,453</u>	<u>5,938</u>

**13. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Accruals and deferred income	<u>1,156</u>	<u>1,246</u>

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**14. Financial instruments**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>420,060</b>	<b>383,154</b>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise other debtors.

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
For the year ended 31 December 2020

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Emergency Operational Reserve	50,000	-	-	-	-	50,000
Lease Liability Reserve	100,000	-	-	-	-	100,000
Fixed Asset Fund	661,299	-	(15,422)	6,029	-	651,906
	<u>811,299</u>	<u>-</u>	<u>(15,422)</u>	<u>6,029</u>	<u>-</u>	<u>801,906</u>
<b>General funds</b>						
General Funds	596,513	96,389	(44,096)	(31,874)	25,244	642,176
<b>Total Unrestricted funds</b>	<u>1,407,812</u>	<u>96,389</u>	<u>(59,518)</u>	<u>(25,845)</u>	<u>25,244</u>	<u>1,444,082</u>
<b>Restricted funds</b>						
Restricted donations	6,635	10,520	(29,099)	25,845	-	13,901
<b>Total of funds</b>	<u><u>1,414,447</u></u>	<u><u>106,909</u></u>	<u><u>(88,617)</u></u>	<u><u>-</u></u>	<u><u>25,244</u></u>	<u><u>1,457,983</u></u>

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**15. Statement of funds (continued)**

**Designated emergency operational reserve**

The fund represents 12 months operating costs to be used in an emergency.

**Designated lease liability reserve**

The fund represents the charity's funds set aside to cover capital repairs.

**Designated fixed asset fund**

This represents the book value of fixed assets less any associated liabilities and are not deemed to be freely available funds by the the Trustees.

**Restricted Smile fund**

This represents donations received to financially assist visitors and/or their families who are experiencing temporary or long term problems because of cancer.

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2019 £</i>
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
New Building Reserve	315,000	-	-	(315,000)	-	-
Emergency Operational Reserve	50,000	-	-	-	-	50,000
Lease Liability Reserve	100,000	-	-	-	-	100,000
Fixed Asset Fund	21,302	-	(36,442)	676,439	-	661,299
	<u>486,302</u>	<u>-</u>	<u>(36,442)</u>	<u>361,439</u>	<u>-</u>	<u>811,299</u>
<b>General funds</b>						
General Funds	707,800	222,898	(35,357)	(361,439)	62,611	596,513
<b>Total Unrestricted funds</b>	<u>1,194,102</u>	<u>-</u>	<u>(71,799)</u>	<u>-</u>	<u>62,611</u>	<u>1,407,812</u>
<b>Restricted funds</b>						
Restricted donations	15,304	500	(9,169)	-	-	6,635
<b>Total of funds</b>	<u><u>1,209,406</u></u>	<u><u>500</u></u>	<u><u>(80,968)</u></u>	<u><u>-</u></u>	<u><u>62,611</u></u>	<u><u>1,414,447</u></u>

**THE PICKERING CANCER DROP-IN CENTRE**  
(A company limited by guarantee)

**Notes to the Financial Statements**  
For the year ended 31 December 2020

**16. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	811,299	-	(15,422)	6,029	-	801,906
General funds	596,513	96,389	(44,096)	(31,874)	25,244	642,176
Restricted funds	6,635	10,520	(29,099)	25,845	-	13,901
	<u>1,414,447</u>	<u>106,909</u>	<u>(88,617)</u>	<u>-</u>	<u>25,244</u>	<u>1,457,983</u>

**Summary of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Designated funds	486,302	-	(36,442)	361,439	-	811,299
General funds	707,800	222,898	(35,357)	(361,439)	62,611	596,513
Restricted funds	15,304	500	(9,169)	-	-	6,635
	<u>1,209,406</u>	<u>223,398</u>	<u>(80,968)</u>	<u>-</u>	<u>62,611</u>	<u>1,414,447</u>

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	651,906	-	651,906
Fixed asset investments	385,720	-	385,720
Current assets	407,612	13,901	421,513
Creditors due within one year	(1,156)	-	(1,156)
<b>Total</b>	<u>1,444,082</u>	<u>13,901</u>	<u>1,457,983</u>

**THE PICKERING CANCER DROP-IN CENTRE**  
**(A company limited by guarantee)**

**Notes to the Financial Statements**  
**For the year ended 31 December 2020**

**17. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	666,126	-	666,126
Fixed asset investments	353,840	6,635	360,475
Current assets	389,092	-	389,092
Creditors due within one year	(1,246)	-	(1,246)
<b>Total</b>	<u><u>1,407,812</u></u>	<u><u>6,635</u></u>	<u><u>1,414,447</u></u>

**18. Related party transactions**

During the current year, no related party transactions took place over the the reimbursement of trustees expenses disclosed above.

During the prior year, the charity paid Synergie Limited, a company in which Darren Austin is also a Director, £85 in respect of postage fees.